



**Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015  
(Six Months Ended June 30, 2015)**

[Japanese GAAP]

August 7, 2015

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 Scheduled date of dividend payment: -  
 Preparation of supplementary materials for quarterly financial results: None  
 Holding of quarterly financial results meeting: Yes

Note: The original disclosure in Japanese was released on August 7, 2015 at 15:30 (GMT +9).

(All amounts are rounded down to the nearest million yen)

**1. Consolidated Financial Results for the Six Months Ended June 30, 2015 (Jan. 1, 2015 to Jun. 30, 2015)**

(1) Consolidated results of operations (Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended Jun. 30, 2015	1,092	5.9	(229)	-	(244)	-	(267)	-
Six months ended Jun. 30, 2014	1,031	19.2	(105)	-	(125)	-	(129)	-

Note: Comprehensive income (millions of yen) Six months ended Jun. 30, 2015: (242) (- %)

Six months ended Jun. 30, 2014: (108) (- %)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended Jun. 30, 2015	(19.23)	-
Six months ended Jun. 30, 2014	(9.44)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of Jun. 30, 2015	3,243	2,283	66.8
As of Dec. 31, 2014	3,396	2,499	70.8

Reference: Shareholders' equity (millions of yen) As of Jun. 30, 2015: 2,168 As of Dec. 31, 2014: 2,406

**2. Dividends**

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY12/2014	-	0.00	-	0.00	0.00
FY12/2015	-	0.00			
FY12/2015 (Forecast)			-	0.00	0.00

Note: Revisions to the most recently announced dividend forecast: None

**3. Consolidated Forecast for the Fiscal Year Ending December 31, 2015 (Jan. 1, 2015 to Dec. 31, 2015)**

(Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	1,945	4.3	(681)	-	(711)	-	(726)	-	52.15

Note: Revision to the most recently announced consolidated forecast: Yes

**\* Notes**

(1) Changes in significant subsidiaries during the period (change in scope of consolidation): None

(2) Application of special accounting methods for presenting quarterly consolidated financial statements: None

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting-based estimates: None

4) Restatements: None

(4) Number of shares outstanding (common stock)

1) Number of shares outstanding at the end of period (including treasury shares)

As of Jun. 30, 2015:	13,995,156 shares	As of Dec. 31, 2014:	13,795,156 shares
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2) Number of treasury shares at the end of period

As of Jun. 30, 2015:	239 shares	As of Dec. 31, 2014:	239 shares
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3) Average number of shares outstanding during the period

Six months ended Jun. 30, 2015:	13,885,524 shares	Six months ended Jun. 30, 2014:	13,739,949 shares
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Note 1: Information regarding the implementation of quarterly review procedures

At the time of disclosure, the review procedures based on the Financial Instruments and Exchange Act for the quarterly consolidated financial statements have been completed.

Note 2: Cautionary statement with respect to forward-looking statements and other special items

Forecasts regarding future performance in these materials are based on assumptions judged to be valid and information available to the Company at the time these materials were created. Actual performance may differ significantly from these forecasts for a number of reasons. Please refer to "Explanation of Consolidated Forecast and Other Forward-looking Statements" on page 4 of the attachments for forecast assumptions and notes of caution for usage.

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## 1. Qualitative Information on Quarterly Consolidated Financial Performance

### (1) Explanation of Results of Operations

In the first half of 2015, the tella Group's operating environment was as follows. The promotion of regenerative and cell medicine is one of the main elements of the Abenomics growth strategy. One result was the April 2013 passage of the Act concerning the Comprehensive Promotion of Measures for the Rapid and Safe Use of Regenerative Medicine in Japan. Additional two laws were passed in November 2013. One is the Act concerning the Assurance of Quality, Efficacy and Safety for Pharmaceuticals and Medical Devices, which newly defines regenerative medicine products and establishes a system for quick approvals of these products with certain conditions. The other is the Act concerning the Assurance of Safety for Regenerative Medicine, which is aimed at facilitating the commercialization of cell processing operations. Overall, there is progress toward establishing an environment for regenerative medicine and cell therapy businesses and even creating an industry for these activities.

The Group performs R&D activities involving the dendritic cell vaccine therapy, which is one type of cancer immunotherapy. We provide cancer treatment technologies and know-how, primarily Vaccell®, which is a technology incorporating many exclusive modifications of ours, to contracted medical institutions. We conduct sales activities targeting medical institutions nationwide and academic and information activities. In particular, we provide information to patients by using seminars and other methods and present research results at academic conferences. We also provide the operation of cell processing facilities by contract chiefly to universities and research institutions and the maintenance and management services for these facilities, sales of cell processing devices, the CRO business, the small-amount short-term insurance business and the pharmaceuticals business.

First half net sales increased 61,150 thousand yen, or 5.9%, from one year earlier to 1,092,995 thousand yen because of the August 2014 start of the small-amount short-term insurance business in the Medical Support Business. There were losses in the first half due mainly to up-front development expenses in the Pharmaceuticals Business in association with full-scale development activities to receive regulatory approval and some consolidated subsidiaries are in the start-up phase of their operations in the Medical Support Business. The operating loss increased from 105,293 thousand yen one year earlier to 229,103 thousand yen, the ordinary loss increased from 125,769 thousand yen to 244,003 thousand yen and the net loss increased from 129,675 thousand yen to 267,060 thousand yen.

Performance by reportable segment was as follows.

#### (a) Cell Medicine Business

In this business segment, tella provides unique cancer treatment technologies and know-how, chiefly the dendritic cell vaccine therapy Vaccell®, to contracted medical institutions.

To provide information to patients, we held cancer treatment seminars jointly with contracted medical institutions in the prefectures of Hokkaido, Miyagi, Tokyo, Kanagawa, Aichi, Gifu, Kyoto, Hyogo, and Fukuoka.

Regarding R&D activities, tella has signed a joint research agreement with the Jikei University School of Medicine Malignant Tumor Treatment Research Department in July 2015 and has started research concerning the establishment of dendritic cells derived from human iPS cells. The purpose is to develop detection methods for endotoxins and other pyrogenic substances that contaminate pharmaceuticals and other substances.

There were approximately 290 cases during the second quarter (April to June) of 2015 in which the dendritic cell vaccine therapy Vaccell® was used in the contracted medical institutions. This raised the total number of these therapy cases since the establishment of tella to about 9,500.

Segment sales for the first half increased 1,376 thousand yen, or 0.3%, from one year earlier to 526,693 thousand yen. Although the number of cases declined year on year, practical use of new cancer antigen has started. Operating loss totaled 90,000 thousand yen compared with an operating loss of 95,302 thousand yen one year earlier.

**(b) Medical Support Business**

Activities in this segment include the operation of cell processing facilities by contract for research and medical institutions, the provision of maintenance and management services for these facilities, sales of replacement supplies and cell culture devices, sales of small-amount short-term insurance, the CRO business and the genetic diagnosis support business.

In May 2015, subsidiary AllGene, Inc. started providing the new Preemptive Total Check & Care (Examinations and Supplements) service to Huis Ten Bosch, which operates a theme park in the city of Sasebo in Nagasaki prefecture. The new preemptive healthcare service is offered in the theme park's Kingdom of Health & Beauty.

Segment sales for the first half decreased 24,503 thousand yen, or 4.1%, from one year earlier to 566,366 thousand yen. This was mainly due to a decline in sales of cell culture devices, despite the August 2014 inclusion of Tella Small Amount and Short Term Insurance Inc., which operates the small-amount short-term insurance business, in this segment. As some consolidated subsidiaries are in the start-up phase of their operations, operating loss totaled 82,786 thousand yen compared with operating income of 48,002 thousand yen one year earlier.

**(c) Pharmaceuticals Business**

In the Pharmaceuticals Business, we are strengthening development operations for the purpose of receiving pharmaceutical approval for a regenerative medicine product for treating pancreatic cancer. In addition, we are concentrating on performing these development activities.

There was an operating loss of 71,597 thousand yen compared with an operating loss of 54,926 thousand yen one year earlier because of development activities to obtain pharmaceutical approval.

**(2) Explanation of Financial Position**

Total assets decreased 152,732 thousand yen from the end of 2014 to 3,243,933 thousand yen as of the end of the second quarter of 2015. Current assets decreased 240,299 thousand yen to 1,945,597 thousand yen, mainly due to a decrease in cash and deposits resulting from repayments of long-term loans payable. Non-current assets increased 87,566 thousand yen to 1,298,336 thousand yen. The main reasons were the purchase of non-current assets by the introduction of new system, posting right of using patent due to the additional purchase of shares of subsidiaries and the purchase of investment securities.

Total liabilities increased 63,136 thousand yen to 959,978 thousand yen. Current liabilities increased 13,761 thousand yen to 378,580 thousand yen. The main reason was an increase in loans from financial institutions. Non-current liabilities increased 49,375 thousand yen to 581,397 thousand yen.

Net assets decreased 215,869 thousand yen to 2,283,955 thousand yen, and shareholders' equity ratio was 66.8%.

**Cash Flows**

Cash and cash equivalents as of the end of the first half of 2015 totaled 1,575,725 thousand yen, 173,753 thousand yen less than as of the end of 2014.

The cash flow components during the first half and the main reasons for changes are as described below.

**Cash Flow from Operating Activities**

Net cash used in operating activities totaled 107,804 thousand yen, compared with net cash provided of 59,459 thousand yen one year earlier. Major items included loss before income taxes and minority interests of 251,938 thousand yen, depreciation of 91,686 thousand yen, amortization of goodwill of 5,727 thousand yen, a decrease in notes and accounts receivable-trade of 38,388 thousand yen, an increase in prepaid expenses of 25,586 thousand yen and an increase in accrued consumption taxes of 21,326 thousand yen.

**Cash Flow from Investing Activities**

Net cash used in investing activities totaled 82,502 thousand yen, compared with net cash used of 403,395 thousand yen one year earlier. Major items included purchase of intangible assets of 30,037 thousand yen, payments for long-term deposits of 46,500 thousand yen, and purchase of investment securities of 10,000 thousand yen.

**Cash Flow from Financing Activities**

Net cash provided by financing activities totaled 16,553 thousand yen, compared with net cash provided of 1,319,540 thousand yen one year earlier. There were 100,000 thousand yen in proceeds from long-term loans payable, 81,180 thousand yen in repayments of long-term loans payable, 10,000 thousand yen in redemption of bonds, 7,463 thousand yen in repayments of lease obligations, and 29,057 thousand yen in proceeds from issuance of shares resulting from exercise of subscription rights to shares.

**(3) Explanation of Consolidated Forecast and Other Forward-looking Statements**

The forecast for 2015 that was announced on February 6, 2015 was revised on August 7. First half performance in relation to the forecast for the entire year was one consideration. In addition, in the Cell Medicine Business, growth in utilization fees is expected due to increasing use of the new cancer antigen but the growth in the number of cases is expected to slowdown in the third and fourth quarters. In the Pharmaceuticals Business, development activities required to receive pharmaceutical approval are increasing expenses.

	Net sales	Operating income	Ordinary income	Net income	Net income per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecast (A)	2,221	(365)	(353)	(381)	(27.66)
Revised forecast (B)	1,945	(681)	(711)	(726)	(52.15)
Change (B-A)	(275)	(315)	(358)	(345)	-
Change (%)	(12.4)	-	-	-	-
(Reference) 2014 results	1,865	(293)	(330)	(402)	(29.27)

Forecasts regarding future performance in these materials are based on assumptions judged to be valid and information available to the Company at the time these materials were created. Consequently, these statements incorporate many uncertainties. Actual performance may differ from these forecasts for a number of reasons.

**2. Matters Related to Summary Information (Notes)****(1) Changes in Significant Subsidiaries during the Period**

Not applicable.

**(2) Application of Special Accounting Methods for Presenting Quarterly Consolidated Financial Statements**

Not applicable.

**(3) Changes in Accounting Policies and Accounting-based Estimates, and Restatements**

Not applicable.

**3. Quarterly Consolidated Financial Statements****(1) Quarterly Consolidated Balance Sheet**

	(Thousands of yen)	
	FY12/2014 (As of Dec. 31, 2014)	Second quarter of FY12/2015 (As of Jun. 30, 2015)
Assets		
Current assets		
Cash and deposits	1,749,478	1,575,725
Notes and accounts receivable-trade	297,662	259,273
Merchandise	-	2,637
Raw materials	9,027	5,334
Prepaid expenses	37,883	63,711
Advances paid	20,301	23
Deferred tax assets	156	620
Income taxes receivable	45	24
Other	71,536	38,445
Allowance for doubtful accounts	(196)	(200)
Total current assets	2,185,896	1,945,597
Non-current assets		
Property, plant and equipment		
Buildings, net	227,056	204,704
Tools, furniture and fixtures, net	227,135	194,286
Leased assets, net	18,451	24,037
Total property, plant and equipment	472,643	423,029
Intangible assets		
Software	91,415	93,003
Goodwill	47,969	47,965
Right of using patent	20,133	31,136
Other	6,335	5,434
Total intangible assets	165,854	177,540
Investments and other assets		
Investment securities	379,335	414,196
Lease deposits	110,062	156,138
Insurance funds	13,596	15,527
Deferred tax assets	4,340	3,656
Other	64,935	108,246
Total investments and other assets	572,271	697,766
Total non-current assets	1,210,769	1,298,336
Total assets	3,396,666	3,243,933

	(Thousands of yen)	
	FY12/2014 (As of Dec. 31, 2014)	Second quarter of FY12/2015 (As of Jun. 30, 2015)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable-trade	29,049	21,791
Current portion of bonds	20,000	20,000
Current portion of long-term loans payable	152,360	172,360
Lease obligations	12,814	10,328
Outstanding claims	2,085	1,019
Policy reserve	253	245
Accounts payable-other	100,594	87,971
Income taxes payable	10,936	13,270
Other	36,725	51,592
<b>Total current liabilities</b>	<b>364,819</b>	<b>378,580</b>
<b>Non-current liabilities</b>		
Bonds payable	20,000	10,000
Long-term loans payable	420,390	419,210
Lease obligations	14,607	22,251
Long-term lease deposited	50,537	97,111
Asset retirement obligations	19,622	19,747
Deferred tax liabilities	3,598	13,077
Other	3,264	-
<b>Total non-current liabilities</b>	<b>532,021</b>	<b>581,397</b>
<b>Total liabilities</b>	<b>896,841</b>	<b>959,978</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Capital stock	1,332,178	1,346,778
Capital surplus	1,203,855	1,218,455
Retained earnings	(129,346)	(396,406)
Treasury shares	(270)	(270)
<b>Total shareholders' equity</b>	<b>2,406,417</b>	<b>2,168,557</b>
<b>Accumulated other comprehensive income</b>		
Valuation difference on available-for-sale securities	-	19,668
<b>Total accumulated other comprehensive income</b>	<b>-</b>	<b>19,668</b>
Subscription rights to shares	11,128	19,185
Minority interests	82,279	76,544
<b>Total net assets</b>	<b>2,499,825</b>	<b>2,283,955</b>
<b>Total liabilities and net assets</b>	<b>3,396,666</b>	<b>3,243,933</b>



**(2) Quarterly Consolidated Statements of Income and Comprehensive Income****Quarterly Consolidated Statement of Income****For the Six-month Period**

(Thousands of yen)

	First six months of FY12/2014 (Jan. 1 – Jun. 30, 2014)	First six months of FY12/2015 (Jan. 1 – Jun. 30, 2015)
Net sales	1,031,844	1,092,995
Cost of sales	516,712	588,515
Gross profit	515,131	504,479
Selling, general and administrative expenses	620,424	733,583
Operating loss	(105,293)	(229,103)
Non-operating income		
Interest income	850	845
Rent income of real estate	38,592	38,830
Subsidy income	432	-
Other	3,390	6,391
Total non-operating income	43,265	46,066
Non-operating expenses		
Interest expenses	3,318	4,104
Interest on bonds	498	190
Share of loss of entities accounted for using equity method	160	4,539
Rent cost of real estate	38,592	38,830
Share issuance cost	5,384	142
Guarantee commission	322	167
Other	15,465	12,991
Total non-operating expenses	63,741	60,966
Ordinary loss	(125,769)	(244,003)
Extraordinary losses		
Loss on change in equity	-	7,480
Loss on retirement of non-current assets	-	454
Total extraordinary losses	-	7,935
Loss before income taxes and minority interests	(125,769)	(251,938)
Income taxes-current	32,898	9,938
Income taxes-deferred	(50,089)	(32)
Total income taxes	(17,190)	9,906
Loss before minority interests	(108,578)	(261,845)
Minority interests in income	21,096	5,214
Net loss	(129,675)	(267,060)

**Quarterly Consolidated Statement of Comprehensive Income****For the Six-month Period**

(Thousands of yen)

	First six months of FY12/2014 (Jan. 1 – Jun. 30, 2014)	First six months of FY12/2015 (Jan. 1 – Jun. 30, 2015)
Loss before minority interests	(108,578)	(261,845)
Other comprehensive income		
Valuation difference on available-for-sale securities	-	19,668
Total other comprehensive income	-	19,668
Comprehensive income	(108,578)	(242,176)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(129,675)	(247,391)
Comprehensive income attributable to minority interests	21,096	5,214

**(3) Quarterly Consolidated Statement of Cash Flows**

(Thousands of yen)

	First six months of FY12/2014 (Jan. 1 – Jun. 30, 2014)	First six months of FY12/2015 (Jan. 1 – Jun. 30, 2015)
Cash flows from operating activities		
Loss before income taxes and minority interests	(125,769)	(251,938)
Depreciation	86,246	91,686
Amortization of goodwill	1,048	5,727
Increase (decrease) in allowance for doubtful accounts	4	4
Interest and dividend income	(850)	(845)
Interest expenses paid on loans and bonds	3,816	4,295
Share of (profit) loss of entities accounted for using equity method	160	4,539
Subsidy income	(432)	-
Share-based compensation expenses	3,338	5,177
Loss on retirement of non-current assets	-	454
Loss (gain) on change in equity	-	7,480
Decrease (increase) in notes and accounts receivable-trade	30,486	38,388
Decrease (increase) in inventories	(407)	1,055
Increase (decrease) in notes and accounts payable-trade	(8,287)	(7,258)
Decrease (increase) in prepaid expenses	13,968	(25,586)
Decrease (increase) in accounts receivable-other	6,119	4,328
Increase (decrease) in accounts payable-other	7,721	(25,332)
Increase (decrease) in accrued expenses	1,620	2,001
Increase (decrease) in accrued consumption taxes	(5,157)	21,326
Other, net	34,444	26,990
Subtotal	48,071	(97,503)
Interest and dividend income received	829	648
Interest expenses paid	(3,862)	(4,562)
Proceeds from subsidy income	1,413	-
Income taxes paid	(13,026)	(6,435)
Income taxes refund	26,034	47
Net cash provided by (used in) operating activities	59,459	(107,804)
Cash flows from investing activities		
Purchase of property, plant and equipment	(123,510)	(9,982)
Purchase of intangible assets	(1,782)	(30,037)
Payments for transfer of business	(43,988)	-
Purchase of investment securities	(230,160)	(10,000)
Additional purchase of investments in subsidiaries	-	(17,419)
Collection of lease receivables	1,296	54,974
Payments for long-term deposits	-	(46,500)
Payments of short-term loans receivable	-	(32,803)
Collection of short-term loans receivable	-	26,132
Payments of long-term loans receivable	-	(16,000)
Purchase of insurance funds	(1,931)	(1,931)
Payments for lease and guarantee deposits	(16,932)	(46,573)
Proceeds from collection of lease and guarantee deposits	14,524	1,036
Proceeds from long-term deposits received	-	46,573
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(911)	-
Other, net	-	28
Net cash provided by (used in) investing activities	(403,395)	(82,502)

(Thousands of yen)

	First six months of FY12/2014 (Jan. 1 – Jun. 30, 2014)	First six months of FY12/2015 (Jan. 1 – Jun. 30, 2015)
Cash flows from financing activities		
Increase in short-term loans payable	180,000	95,000
Decrease in short-term loans payable	(90,000)	(95,000)
Proceeds from long-term loans payable	-	100,000
Repayments of long-term loans payable	(72,500)	(81,180)
Redemption of bonds	(36,700)	(10,000)
Repayments of lease obligations	(12,592)	(7,463)
Proceeds from stock issuance to minority shareholders from newly consolidated subsidiary	9,800	-
Proceeds from issuance of shares resulting from exercise of subscription rights to shares	1,350,000	29,057
Proceeds from issuance of subscription rights to shares	-	2,880
Payments for purchase of treasury subscription right to share	(8,438)	-
Proceeds from disposal of treasury shares of subsidiaries	-	16,000
Purchase of treasury shares of subsidiaries	-	(32,735)
Cash dividends paid	(28)	(5)
Net cash provided by (used in) financing activities	1,319,540	16,553
Net increase (decrease) in cash and cash equivalents	975,604	(173,753)
Cash and cash equivalents at beginning of period	1,080,109	1,749,478
Cash and cash equivalents at end of period	2,055,713	1,575,725

**(4) Notes to Quarterly Consolidated Financial Statements****Going Concern Assumption**

Not applicable.

**Significant Changes in Shareholders' Equity**

Not applicable.

**Segment and Other Information**

## Segment Information

I First six months of FY12/2014 (Jan. 1 – Jun. 30, 2014)

1. Information related to net sales and profit or loss for each reportable segment (Thousands of yen)

	Reportable segment				Total	Adjustments	Amounts shown on quarterly consolidated statement of income
	Cell Medicine	Medical Support	Pharmaceuticals	Subtotal			
Net sales							
External sales	525,317	506,527	-	1,031,844	1,031,844	-	1,031,844
Inter-segment sales and transfers	-	84,343	-	84,343	84,343	(84,343)	-
Total	525,317	590,870	-	1,116,187	1,116,187	(84,343)	1,031,844
Segment profit (loss)	(95,302)	48,002	(54,926)	(102,227)	(102,227)	(3,065)	(105,293)

Notes: 1. The -3,065 thousand yen adjustment to segment loss includes an elimination for inter-segment transactions of -5,454 thousand yen and an adjustment of 2,388 thousand yen to non-current assets.

2. Segment loss is adjusted to be consistent with operating loss shown on the quarterly consolidated statement of income.

2. Information related to goodwill, etc. for each reportable segment

## Significant change in goodwill

Goodwill was booked in the Medical Support segment as a result of the business combination relating to acquisition of business.

The event caused an increase of goodwill by 26,053 thousand yen for the first six months of FY12/2014.

II First six months of FY12/2015 (Jan. 1 – Jun. 30, 2015)

1. Information related to net sales and profit or loss for each reportable segment (Thousands of yen)

	Reportable segment				Total	Adjustments	Amounts shown on quarterly consolidated statement of income
	Cell Medicine	Medical Support	Pharmaceuticals	Subtotal			
Net sales							
External sales	526,693	566,301	-	1,092,995	1,092,995	-	1,092,995
Inter-segment sales and transfers	-	64	-	64	64	(64)	-
Total	526,693	566,366	-	1,093,060	1,093,060	(64)	1,092,995
Segment loss	(90,000)	(82,786)	(71,597)	(244,385)	(244,385)	15,281	(229,103)

Notes: 1. The 15,281 thousand yen adjustment to segment loss includes an elimination for inter-segment transactions of 13,501 thousand yen and an adjustment of 1,779 thousand yen to non-current assets.

2. Segment loss is adjusted with operating loss shown on the quarterly consolidated statement of income.

**Material Subsequent Events**

Not applicable.

*This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.*