

Consolidated Financial Results for the Third Quarter of Fiscal Year 03/2009

Consolidated Subsidiaries: 3

Kissei Shoji Co., Ltd. / Kissei Comtec Co., Ltd. / Hashiba Technos Co., Ltd.

Consolidated	Third Quarter of Fiscal Y03/2008 Apr. 2007 - Dec. 2007		Third Quarter of Fiscal Y03/2009 Apr. 2008 - Dec. 2008			YoY
	Mil. US\$	Ratio	Mil. US\$	Mil. Yen	Ratio	
Net Sales	513.6	100.0%	508.3	46,251	100.0%	-1.0%
Cost of Sales	190.2	37.0%	175.7	15,985	34.6%	-7.7%
Gross Profit	323.4	63.0%	332.6	30,265	65.4%	2.9%
Selling, General and Administrative Expenses	280.4	54.6%	280.8	25,551	55.2%	0.1%
Operating Income	42.9	8.4%	51.8	4,713	10.2%	20.6%
Net Income	25.0	4.9%	27.4	2,493	5.4%	9.7%

< Fiscal years ending March 31, 2008 and 2009 >

Note: US dollar amounts are translated at the rate of ¥91 = US\$1.

Financial Forecasts for Annual 03/2009

Consolidated	Results of Annual 03/2008 Apr.2007 - Mar.2008			Revised Forecasts for Annual 03/2009 Apr.2008 - Mar.2009			YoY
	Mil. US\$	Mil. Yen	Ratio	Mil. US\$	Mil. Yen	Ratio	
Net Sales	675.6	61,480	100.0%	698.9	63,600	100.0%	3.4%
Cost of Sales	250.5	22,800	37.1%	253.8	23,100	36.3%	1.3%
Gross Profit	425.1	38,680	62.9%	445.1	40,500	63.7%	4.7%
Selling, General and Administrative Expenses	378.1	34,410	56.0%	385.7	35,100	55.2%	2.0%
Operating Income	46.9	4,269	6.9%	59.3	5,400	8.5%	26.5%
Net Income	25.5	2,325	3.8%	35.2	3,200	5.0%	37.6%

< Fiscal years ending March 31, 2008 and 2009 >

¥91 = US\$1

Trends in Business Performance

(Millions of Yen except Number of Employees)

Consolidated	03/2007 Results	03/2008 Results	03/2009 Forecasts
Net Sales	64,215	61,480	63,600
Operating Income	2,645	4,269	5,400
(% of Net Sales)	(4.1)	(6.9)	(8.5)
Extraordinary Gain or Loss	652	213	200
Net Income	1,570	2,325	3,200
(% of Net Sales)	(2.4)	(3.8)	(5.0)
R&D Expenses	10,472	11,361	12,200
(% of Net Sales)	(16.3)	(18.5)	(19.2)
Depreciation and Amortization	3,228	3,862	3,660
Capital Investment	3,954	2,460	1,580
Export Value	1,464	1,953	2,590
Number of Employees	1,777	1,844	-

< Fiscal years ending March 31 >

Trends in Main Product Sales

(Millions of Yen)

	F03/2007 Results	F03/2008 Results	F03/2008 1-3Q Results	F03/2009 1-3Q Results	F03/2009 Forecasts	Annual Rate of Progress
URIEF	1,417	4,106	2,900	4,525	6,320	71.6%
SALAGEN	132	284	172	504	760	66.3%
GLUFAST	2,618	3,464	2,583	3,179	4,210	75.5%
BEZATOL	9,789	9,427	7,398	6,826	8,820	77.4%
CINALONG	1,159	1,231	954	1,008	1,200	84.0%
UTEMERIN	5,665	5,489	4,342	4,313	5,530	78.0%
XANBON	3,988	3,720	3,025	2,369	2,910	81.4%
RIZABEN Eye Drops	3,383	3,086	1,698	1,518	2,640	57.5%
RIZABEN	2,229	2,200	1,651	1,530	2,070	73.9%
DOMENAN	555	498	392	358	490	73.1%
CABASER	9,912	5,944	4,971	3,191	4,150	76.9%
FRAGMIN	1,773	1,446	1,111	1,102	1,360	81.0%
RYSMON TG	1,264	1,211	953	880	1,110	79.3%
ZOLADEX 1.8m g Depot	970	904	703	588	770	76.4%
FULUSUTAN	700	688	549	532	680	78.2%
Nutritional food products	3,032	3,250	2,526	2,568	3,360	76.4%

< Fiscal years ending March 31 >