

Consolidated Financial Results for the Third Quarter of Fiscal Year 03/2010

Consolidated Subsidiaries: 3

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

| Consolidated | Third Quarter of Fiscal Y03/2009 Apr. 2008 - Dec. 2008 | | Third Quarter of Fiscal Y03/2010 Apr. 2009 - Dec. 2009 | | | YoY |
|--|---|--------|---|-------------|--------|-------|
| | Mil. of US\$ | Ratio | Mil. of US\$ | Mil. of Yen | Ratio | |
| Net Sales | 502.7 | 100.0% | 516.3 | 47,502 | 100.0% | 2.7% |
| Cost of Sales | 173.8 | 34.6% | 177.0 | 16,284 | 34.3% | 1.9% |
| Gross Profit | 329.0 | 65.4% | 339.3 | 31,218 | 65.7% | 3.1% |
| Selling, General and Administrative Expenses | 277.7 | 55.2% | 269.5 | 24,793 | 52.2% | 3.0% |
| Operating Income | 51.2 | 10.2% | 69.9 | 6,430 | 13.5% | 36.4% |
| Net Income | 27.1 | 5.4% | 45.7 | 4,205 | 8.9% | 68.6% |

Note: US dollar amounts are translated at the rate of ¥92 = US\$1.

Financial Forecasts for Annual 03/2010

| Consolidated | Results of Annual 03/2009 Apr. 2008 - Mar. 2009 | | | Forecasts for Annual 03/2010 Apr. 2009 - Mar. 2010 | | | YoY |
|---|--|-------------|--------|---|-------------|--------|-------|
| | Mil. of US\$ | Mil. of Yen | Ratio | Mil. of US\$ | Mil. of Yen | Ratio | |
| Net Sales | 701.5 | 64,535 | 100.0% | 684.8 | 63,000 | 100.0% | 2.4% |
| Cost of Sales | 257.8 | 23,719 | 36.8% | 234.8 | 21,600 | 34.3% | 8.9% |
| Gross Profit | 443.7 | 40,816 | 63.2% | 450.0 | 41,400 | 65.7% | 1.4% |
| Selling, General and Administrative Expenses | 374.2 | 34,422 | 53.3% | 383.7 | 35,300 | 56.0% | 2.6% |
| Operating Income | 69.5 | 6,393 | 9.9% | 66.3 | 6,100 | 9.7% | 4.6% |
| Net Income | 22.4 | 2,061 | 3.2% | 43.5 | 4,000 | 6.3% | 94.1% |

¥92 = US\$1

Trends in Business Performance

(Millions of Yen except Number of Employees)

| Consolidated | 03/2006 | 03/2007 | 03/2008 | 03/2009 | 03/2010 Forecasts |
|----------------------------------|---------|---------|---------|---------|----------------------|
| Net Sales | 64,007 | 64,215 | 61,480 | 64,535 | 63,000 |
| Operating Income | 1,877 | 2,645 | 4,269 | 6,393 | 6,100 |
| (% of Net Sales) | 2.9 | 4.1 | 6.9 | 9.9 | 9.7 |
| Extraordinary Gain or Loss | 886 | 652 | 213 | 2,815 | 530 |
| Net Income | 2,045 | 1,570 | 2,325 | 2,061 | 4,000 |
| (% of Net Sales) | 3.2 | 2.4 | 3.8 | 3.2 | 6.3 |
| R&D Expenses | 10,574 | 10,472 | 11,361 | 11,556 | 12,180 |
| (% of Net Sales) | 16.5 | 16.3 | 18.5 | 17.9 | 19.3 |
| Depreciation and Amortization | 3,138 | 3,228 | 3,862 | 3,709 | 3,240 |
| Capital Investment | 2,284 | 3,954 | 2,460 | 1,414 | 2,250 |
| Export Value | 647 | 1,464 | 1,953 | 2,917 | 1,700 |
| Number of Employees | 1,759 | 1,777 | 1,844 | 1,870 | - |

< Years ended / ending March 31 >

Trends in Main Product Sales

(Millions of Yen)

| Products | 03/2008 Results | 03/2009 Results | 03/2009 3Q Results | 03/2010 3Q Results | 03/2010 Forecasts |
|---------------------------|--------------------|--------------------|-----------------------|-----------------------|----------------------|
| URIEF | 4,106 | 6,288 | 4,525 | 6,605 | 9,100 |
| GLUFAST | 3,464 | 4,297 | 3,179 | 3,755 | 5,000 |
| SALAGEN | 284 | 664 | 504 | 633 | 850 |
| BEZATOL | 9,427 | 8,788 | 6,826 | 6,726 | 8,800 |
| CINALONG | 1,231 | 1,193 | 1,008 | 560 | 600 |
| UTEMERIN | 5,489 | 5,450 | 4,313 | 3,840 | 4,930 |
| XANBON | 3,720 | 2,921 | 2,369 | 1,632 | 2,010 |
| RIZABEN Eye Drops | 3,086 | 2,943 | 1,518 | 1,405 | 2,570 |
| RIZABEN | 2,200 | 2,086 | 1,530 | 1,460 | 1,960 |
| DOMENAN | 498 | 482 | 358 | 276 | 360 |
| CABASER | 5,944 | 3,953 | 3,191 | 2,511 | 3,250 |
| FRAGMIN | 1,446 | 1,389 | 1,102 | 1,020 | 1,290 |
| RYSMON TG | 1,211 | 1,125 | 880 | 826 | 1,040 |
| ZOLADEX 1.8mg Depot | 904 | 740 | 588 | 548 | 660 |
| FULUSUTAN | 688 | 670 | 532 | 486 | 610 |
| Nutritional food products | 3,250 | 3,333 | 2,568 | 2,636 | 3,440 |

< Years ended / ending March 31 >