



**Non-consolidated Financial Results
for the First Quarter of the Fiscal Year Ending September 30, 2011
(Three Months Ended December 31, 2010)**

[Japanese GAAP]

January 31, 2011

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Scheduled submission date of quarterly report: February 14, 2011

Scheduled start date of dividend: -

Preparation of supplementary materials for quarterly financial results: None

Holding of quarterly financial results meeting: None

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

**1. Financial Results for the First Quarter (October 1, 2010 to December 31, 2010) of the Fiscal Year Ending
September 30, 2011**

(1) Operating results

(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 | % |
| Three months ended Dec. 31, 2010 | 5,487 | 5.0 | 953 | 1.1 | 954 | 0.9 | 561 | (1.5) |
| Three months ended Dec. 31, 2009 | 5,224 | 33.7 | 943 | 73.0 | 946 | 72.7 | 570 | 99.8 |

| | Net income per share | Diluted net income per share | |
|----------------------------------|----------------------|------------------------------|--|
| | Yen | Yen | |
| | 43.66 | - | |
| Three months ended Dec. 31, 2009 | 44.33 | - | |

(2) Financial position

| | Total assets | Net assets | Equity ratio | Net assets per share |
|----------------------------------|-----------------|-----------------|--------------|----------------------|
| | Millions of yen | Millions of yen | % | Yen |
| Three months ended Dec. 31, 2010 | 25,828 | 18,181 | 70.4 | 1,412.69 |
| Fiscal year ended Sep. 30, 2010 | 24,723 | 17,833 | 72.1 | 1,385.65 |

Reference: Shareholders' equity (millions of yen) Dec. 31, 2010: 18,181 Sep. 30, 2010: 17,833

2. Dividends

| | Dividend per share | | | | |
|--|--------------------|--------|--------|---------|-------|
| | 1Q-end | 2Q-end | 3Q-end | Yearend | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended Sep. 30, 2010 | - | 13.00 | - | 17.00 | 30.00 |
| Fiscal year ending Sep. 30, 2011 | - | | | | |
| Fiscal year ending Sep. 30, 2011 (Estimated) | | 17.00 | - | 17.00 | 34.00 |

Note: Revision of dividend forecast during the period: None

3. Forecast for the Fiscal Year Ending September 30, 2011 (October 1, 2010 to September 30, 2011)

(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 |
| First half | 10,775 | 12.6 | 1,372 | (14.8) | 1,371 | (15.1) | 845 | (13.0) | 65.66 |
| Full year | 22,457 | 14.0 | 3,476 | 7.5 | 3,471 | 7.0 | 2,141 | 10.1 | 166.36 |

Note: Revision of earnings forecasts during the period: None

4. Others (Please refer to “Other Information” on page 4 of the attached documents for further information)

(1) Application of simplified accounting methods and special accounting methods: Yes

Note: Application of simplified accounting methods and special accounting methods for presenting quarterly non-consolidated financial statements

(2) Changes in accounting principles, procedures, presentation methods, etc.

1) Changes caused by revision of accounting standards: Yes

2) Other changes: Yes

Note: Changes in accounting principles, procedures, presentation methods, etc. for presenting quarterly non-consolidated financial statements described in “Changes in the Significant Accounting Policies for the Preparation of Quarterly Non-consolidated Financial Statements”

(3) Number of shares issued and outstanding (common stock)

1) Number of shares issued and outstanding as of the end of period (including treasury stock)

| | | | |
|----------------|-------------------|----------------|-------------------|
| Dec. 31, 2010: | 12,870,000 shares | Sep. 30, 2010: | 12,870,000 shares |
|----------------|-------------------|----------------|-------------------|

2) Number of shares of treasury stock as of the end of period

| | | | |
|----------------|-----------|----------------|-----------|
| Dec. 31, 2010: | 10 shares | Sep. 30, 2010: | 10 shares |
|----------------|-----------|----------------|-----------|

3) Average number of shares issued during the period

| | | | |
|-----------------------------------|-------------------|-----------------------------------|-------------------|
| Three months ended Dec. 31, 2010: | 12,869,990 shares | Three months ended Dec. 31, 2009: | 12,869,990 shares |
|-----------------------------------|-------------------|-----------------------------------|-------------------|

* Information regarding the implementation of quarterly review procedures

The current quarterly non-consolidated financial statements are exempted from quarterly review procedures based on the Financial Instruments and Exchange Law. At the time of disclosure, we have not completed the review process for these quarterly non-consolidated financial statements.

* Cautionary statement with respect to forward-looking statements

Notations regarding the future, including performance outlook contained in these materials are based on information currently available at the Company and certain assumptions that are deemed to be reasonable and it is possible that the actual performance and the like may vary significantly due to variety of factors. For the assumptions upon which earnings forecasts are based and precautionary statements regarding their use, please refer to “Qualitative Information Regarding Earnings Forecasts” on page 3 of the attached documents.

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1. Qualitative Information on Quarterly Non-consolidated Financial Performance

(1) Qualitative Information Regarding Operating Results

In the first quarter of the current fiscal year, the Japanese economy was supported by higher corporate earnings, mainly at exporters because of strong demand in emerging countries. However, the outlook for the economy remains unclear. One reason is concerns about the extended upturn in the yen's value and the possibility of a downturn in the U.S. economy. There is also a risk of renewed financial instability, chiefly in Europe.

In Japan's ethical drug industry, the government is continuing to work on promoting the use of generic drugs. Competition in the generic drug market is becoming even more intense as Japanese pioneer drug manufacturers, major overseas generic drug manufacturers and other companies enter this market.

In these circumstances, the Company signed a contract in February 2010 with Mochida Pharmaceutical Co., Ltd. for the co-development of a recombinant granulocyte colony-stimulating factor (G-CSF) formulation. Phase II and III clinical trials are currently under way. A new factory for injection agents, which the Company started constructing in March 2010, is expected to begin operating in the fall of 2011 as scheduled.

In December 2010, the new drug "LUNABELL tablets" received an additional indication for the treatment of functional dysmenorrhea. The Company remains committed to making an even greater contribution to improving the quality of life of the many women who have menstrual pain.

In terms of sales activities, the Company has been focusing on the marketing of the new drug "LUNABELL tablets" (indicated for dysmenorrhea associated with endometriosis and functional dysmenorrhea) as well as expanding its market share in infertility treatment drugs and other major products in its core field of obstetrics and gynecology. Furthermore, we have been conducting extensive marketing activities aimed at capturing new business and expanding business with nationwide hospitals that are subject to DPC (Diagnosis Procedure Combination).

As a result, net sales increased 5.0% to 5,487 million yen. Operating income was up 1.1% to 953 million yen, ordinary income climbed 0.9% to 954 million yen and net income decreased 1.5% to 561 million yen.

(2) Qualitative Information Regarding Financial Position

Assets, Liabilities and Net Assets

Total assets were 25,828 million yen at the end of the first quarter under review, an increase of 1,104 million yen from the end of the previous fiscal year. Net assets increased 347 million yen to 18,181 million yen, resulting in an equity ratio of 70.4%.

Current assets increased 1,251 million yen mainly because cash and deposits and notes and accounts receivable-trade increased. Noncurrent assets decreased 147 million yen, which was mainly the result of a decrease in assets caused by depreciation.

Current liabilities decreased 551 million yen. This was mainly the result of an increase in notes and accounts payable-trade and decreases in income taxes payable as taxes were paid and in the provision for bonuses as bonuses were paid. Noncurrent liabilities increased 1,308 million yen mainly because of new long-term loans payable and an increase in provision for retirement benefits.

Net assets increased 347 million yen because, in retained earnings, quarterly net income more than offset a decrease from dividend payments.

Cash Flows

Cash and cash equivalents (hereinafter, "Cash") as of the end of the first quarter under review increased by 2,044 million yen year on year to 3,798 million yen.

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

i) Cash Flow from Operating Activities

Net cash used in operating activities totaled 281 million yen, compared with 668 million yen in the same period previous fiscal year. This was the net result of adding a 499 million yen increase in notes and accounts payable-trade, 223 million yen in depreciation and amortization to the income before income taxes of 943 million yen, which was offset by a 930 million yen increase in notes and accounts receivable-trade, income taxes paid of 784 million yen, a 514 million yen decrease in provision for directors' bonuses, and other factors.

ii) Cash Flow from Investing Activities

Net cash used in investing activities was 112 million yen, compared with 85 million yen in the same period previous fiscal year, due to purchase of property, plant and equipment of 58 million yen and other factors.

iii) Cash Flow from Financing Activities

Net cash provided by financing activities was 1,094 million yen, compared with 160 million yen used in the same period previous fiscal year. Although there were cash dividends paid of 205 million yen, there were an increase in long-term loans payable of 1,300 million yen and other factors.

(3) Qualitative Information Regarding Earnings Forecasts

There are no changes to the forecast for the fiscal year ending September 30, 2011 that was announced on November 9, 2010 because first quarter performance was generally in line with the Company's plan.

2. Other Information

(1) Overview of Application of Simplified Accounting Methods and Special Accounting Methods

1. Simplified accounting methods

(i) Method for estimating the uncollectible amount of general receivables

The uncollectible amount of general receivables was estimated using the historical write-off ratio at the end of the previous fiscal year as the ratio at the end of the first quarter of the current fiscal year was found not to be significantly different from the ratio at the end of the previous fiscal year.

(ii) Valuation of inventories

For inventories at the end of the first quarter of the current fiscal year, the valuation was determined by using a reasonable method based on actual inventories at the end of the previous fiscal year. Physical inventory counts were omitted. Inventory write-down is based on the current net sales value of items for which profit margins have declined significantly.

(iii) Depreciation method for noncurrent assets

For assets subject to the declining balance method, depreciation was calculated pro rata based on the amount for the fiscal year.

2. Special accounting methods in the preparation of quarterly financial statements

Not applicable.

(2) Overview of Changes in Accounting Principles, Procedures, Presentation Methods, etc.

1. Accounting standard for asset retirement obligations

Beginning with the first quarter of the current fiscal year, “Accounting Standard for Asset Retirement Obligations” (Accounting Standards Board of Japan (ASBJ) Statement No. 18, March 31, 2008) and “Guidance on Accounting Standard for Asset Retirement Obligations” (ASBJ Guidance No. 21, March 31, 2008) have been applied.

The effect of this change was to decrease operating income and ordinary income by 110 thousand yen each and income before income taxes by 1,231 thousand yen.

2. Reclassifications

(Statements of Income)

“Compensation income,” included in “Other” under non-operating income in the first quarter of the previous fiscal year, is reclassified and presented as a separate line item in the first quarter of the current fiscal year, given that it now exceeds 20/100 of total non-operating income. “Compensation income” included in “Other” under non-operating income totaled 610 thousand yen in the first quarter of the previous fiscal year.

3. Quarterly Non-consolidated Financial Statements**(1) Balance Sheets**

| | (Thousands of yen) | |
|---|--|---|
| | First quarter of FY9/11 (As of Dec. 31, 2010) | FY9/10 summary (As of Sep. 30, 2010) |
| Assets | | |
| Current assets | | |
| Cash and deposits | 3,293,274 | 2,592,763 |
| Notes and accounts receivable-trade | 8,617,147 | 7,686,941 |
| Short-term investment securities | 505,000 | 504,910 |
| Merchandise and finished goods | 1,857,853 | 1,728,477 |
| Work in process | 929,712 | 810,705 |
| Raw materials and supplies | 2,017,774 | 2,336,230 |
| Other | 622,660 | 931,321 |
| Allowance for doubtful accounts | (2,860) | (2,557) |
| Total current assets | 17,840,562 | 16,588,793 |
| Noncurrent assets | | |
| Property, plant and equipment | | |
| Buildings, net | 2,611,562 | 2,665,525 |
| Other, net | 3,186,311 | 3,235,788 |
| Total property, plant and equipment | 5,797,873 | 5,901,313 |
| Intangible assets | | |
| Investments and other assets | | |
| Other | 1,079,207 | 1,100,067 |
| Allowance for doubtful accounts | (7,673) | (7,673) |
| Total investments and other assets | 1,071,533 | 1,092,394 |
| Total noncurrent assets | 7,988,055 | 8,135,166 |
| Total assets | 25,828,618 | 24,723,959 |
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable-trade | 3,830,248 | 3,330,934 |
| Income taxes payable | 102,006 | 804,082 |
| Provision for bonuses | 294,217 | 808,722 |
| Provision for directors' bonuses | 8,600 | 29,900 |
| Provision for sales returns | 12,759 | 10,899 |
| Other | 1,258,943 | 1,073,529 |
| Total current liabilities | 5,506,776 | 6,058,069 |
| Noncurrent liabilities | | |
| Long-term loans payable | 1,300,000 | - |
| Provision for retirement benefits | 576,754 | 555,375 |
| Other | 263,836 | 277,191 |
| Total noncurrent liabilities | 2,140,590 | 832,567 |
| Total liabilities | 7,647,367 | 6,890,636 |
| Net assets | | |
| Shareholders' equity | | |
| Capital stock | 1,616,950 | 1,616,950 |
| Capital surplus | 2,841,587 | 2,841,587 |
| Retained earnings | 13,721,011 | 13,377,833 |
| Treasury stock | (7) | (7) |
| Total shareholders' equity | 18,179,541 | 17,836,363 |
| Valuation and translation adjustments | | |
| Valuation difference on available-for-sale securities | 1,709 | (3,039) |
| Total valuation and translation adjustments | 1,709 | (3,039) |
| Total net assets | 18,181,250 | 17,833,323 |
| Total liabilities and net assets | 25,828,618 | 24,723,959 |

**(2) Statements of Income
(For the Three-month Period)**

| | First three months of FY9/10 (Oct. 1, 2009 – Dec. 31, 2009) | First three months of FY9/11 (Oct. 1, 2010 – Dec. 31, 2010) | (Thousands of yen) |
|--|--|--|--------------------|
| Net sales | 5,224,111 | 5,487,647 | |
| Cost of sales | 2,857,438 | 2,951,422 | |
| Gross profit | 2,366,673 | 2,536,224 | |
| Selling, general and administrative expenses | 1,423,606 | 1,583,066 | |
| Operating income | 943,067 | 953,158 | |
| Non-operating income | | | |
| Interest income | 842 | 415 | |
| Dividends income | 138 | 138 | |
| Compensation income | - | 748 | |
| Other | 2,386 | 2,254 | |
| Total non-operating income | 3,367 | 3,556 | |
| Non-operating expenses | | | |
| Interest expenses | 49 | 1,087 | |
| Depreciation | 60 | 97 | |
| Sales discounts | 55 | 640 | |
| Other | - | 269 | |
| Total non-operating expenses | 165 | 2,094 | |
| Ordinary income | 946,268 | 954,620 | |
| Extraordinary loss | | | |
| Loss on retirement of noncurrent assets | 3,982 | 103 | |
| Loss on valuation of investment securities | - | 10,280 | |
| Loss on adjustment for changes of accounting standard for asset retirement obligations | - | 1,120 | |
| Total extraordinary losses | 3,982 | 11,504 | |
| Income before income taxes | 942,286 | 943,116 | |
| Income taxes-current | 172,817 | 93,653 | |
| Income taxes-deferred | 198,939 | 287,495 | |
| Total income taxes | 371,757 | 381,148 | |
| Net income | 570,528 | 561,968 | |

(3) Statements of Cash Flows

| | (Thousands of yen) | |
|--|--|--|
| | First three months of FY9/10 (Oct. 1, 2009 – Dec. 31, 2009) | First three months of FY9/11 (Oct. 1, 2010 – Dec. 31, 2010) |
| Net cash provided by (used in) operating activities | | |
| Income before income taxes | 942,286 | 943,116 |
| Depreciation and amortization | 232,886 | 223,551 |
| Loss on adjustment for changes of accounting standard for asset retirement obligations | - | 1,120 |
| Increase (decrease) in provision for retirement benefits | 7,724 | 21,378 |
| Increase (decrease) in allowance for doubtful accounts | 250 | 302 |
| Increase (decrease) in provision for bonuses | (368,469) | (514,504) |
| Increase (decrease) in provision for directors' bonuses | (4,700) | (21,300) |
| Increase (decrease) in provision for sales returns | (4,800) | 1,859 |
| Interest and dividends income | (784) | (553) |
| Loss on retirement of noncurrent assets | 3,982 | 103 |
| Loss (gain) on valuation of investment securities | - | 10,280 |
| Decrease (increase) in notes and accounts receivable-trade | (840,054) | (930,205) |
| Decrease (increase) in inventories | (20,476) | 70,073 |
| Decrease (increase) in advance payments | (26,708) | (29,944) |
| Decrease (increase) in accounts receivable-other | 68,859 | 57,397 |
| Decrease (increase) in prepaid expenses | (11,995) | (26,060) |
| Decrease (increase) in long-term prepaid expenses | 30,580 | 29,115 |
| Increase (decrease) in notes and accounts payable-trade | (88,092) | 499,314 |
| Increase (decrease) in accounts payable-other | (67,701) | 286 |
| Increase (decrease) in long-term accounts payable-other | 42 | (9,833) |
| Increase (decrease) in accrued expenses | 39,475 | 32,160 |
| Increase (decrease) in accrued consumption taxes | (3,113) | (14,069) |
| Other, net | 113,839 | 160,737 |
| Subtotal | 3,033 | 504,326 |
| Interest and dividends income received | 495 | 251 |
| Interest expenses paid | (810) | (1,964) |
| Income taxes paid | (671,001) | (784,098) |
| Net cash provided by (used in) operating activities | (668,283) | (281,485) |
| Net cash provided by (used in) investing activities | | |
| Proceeds from withdrawal of time deposits | 100,000 | - |
| Purchase of property, plant and equipment | (149,740) | (58,976) |
| Purchase of intangible assets | (55,109) | (52,911) |
| Proceeds from collection of guarantee deposits | 20,000 | - |
| Other, net | (428) | (428) |
| Net cash provided by (used in) investing activities | (85,277) | (112,315) |
| Net cash provided by (used in) financing activities | | |
| Proceeds from long-term loans payable | - | 1,300,000 |
| Cash dividends paid | (160,944) | (205,597) |
| Net cash provided by (used in) financing activities | (160,944) | 1,094,402 |
| Net increase (decrease) in cash and cash equivalents | (914,505) | 700,600 |
| Cash and cash equivalents at beginning of period | 2,668,194 | 3,097,674 |
| Cash and cash equivalents at end of period | 1,753,689 | 3,798,275 |

(4) Notes Regarding Assumptions for Company as Ongoing Concern

Not applicable.

(5) Notes Regarding Material Change in Shareholders' Equity

Not applicable.

4. Supplementary Information**(1) Goods Manufactured, Orders Received and Sales****1) Breakdown of goods manufactured**

| Efficacy | First three months of FY9/10 (Oct. 1, 2009 – Dec. 31, 2009) | | First three months of FY9/11 (Oct. 1, 2010 – Dec. 31, 2010) | | (Thousands of yen) YoY change (%) |
|----------------------------------|--|-------|--|-------|--------------------------------------|
| | Amount | % | Amount | % | |
| Diagnostic drugs | 2,478,207 | 52.7 | 2,310,829 | 47.7 | (6.8) |
| Hormone drugs | 1,062,598 | 22.6 | 1,223,170 | 25.3 | 15.1 |
| Circulatory drugs | 177,530 | 3.8 | 354,955 | 7.3 | 99.9 |
| Antibiotics & Chemotherapeutics | 147,752 | 3.1 | 169,838 | 3.5 | 14.9 |
| Urogenital & genital organ drugs | 138,774 | 3.0 | 99,980 | 2.1 | (28.0) |
| Dermatological preparations | 57,996 | 1.2 | 72,133 | 1.5 | 24.4 |
| Other | 638,426 | 13.6 | 612,077 | 12.6 | (4.1) |
| Total | 4,701,286 | 100.0 | 4,842,986 | 100.0 | 3.0 |

Notes: 1. Goods manufactured are categorized by the efficacy of drugs rather than business segments because the Company has only a single business segment, which is the pharmaceutical business.
 2. The above amounts are calculated based on selling prices and do not include consumption tax.
 3. Fractions less than one thousand yen are omitted.

2) Breakdown of goods purchased

| Efficacy | First three months of FY9/10 (Oct. 1, 2009 – Dec. 31, 2009) | | First three months of FY9/11 (Oct. 1, 2010 – Dec. 31, 2010) | | (Thousands of yen) YoY change (%) |
|----------------------|--|-------|--|-------|--------------------------------------|
| | Amount | % | Amount | % | |
| In vitro diagnostics | 305,529 | 59.0 | 262,790 | 54.2 | (14.0) |
| Hormone drugs | 190,677 | 36.8 | 194,024 | 40.0 | 1.8 |
| Other | 21,834 | 4.2 | 27,804 | 5.8 | 27.3 |
| Total | 518,040 | 100.0 | 484,619 | 100.0 | (6.5) |

Notes: 1. Goods purchased are categorized by the efficacy of drugs rather than business segments because the Company has only a single business segment, which is the pharmaceutical business.
 2. The above amounts are calculated based on selling prices and do not include consumption tax.
 3. Fractions less than one thousand yen are omitted.

3) Orders received

The Company manufactures products not on a build-to-order basis, but on a sales projection basis.

4) Breakdown of sales

(Thousands of yen)

| Efficacy | First three months of FY9/10 (Oct. 1, 2009 – Dec. 31, 2009) | | First three months of FY9/11 (Oct. 1, 2010 – Dec. 31, 2010) | | YoY change (%) |
|----------------------------------|--|--------------|--|--------------|----------------|
| | Amount | % | Amount | % | |
| (Finished goods) | | | | | |
| Diagnostic drugs | 2,252,226 | 43.1 | 2,398,823 | 43.7 | 6.5 |
| Hormone drugs | 1,061,591 | 20.3 | 1,110,824 | 20.2 | 4.6 |
| Circulatory drugs | 326,915 | 6.3 | 268,008 | 4.9 | (18.0) |
| Antibiotics & Chemotherapeutics | 178,482 | 3.4 | 194,843 | 3.6 | 9.2 |
| Urogenital & genital organ drugs | 97,929 | 1.9 | 104,789 | 1.9 | 7.0 |
| Dermatological preparations | 73,869 | 1.4 | 74,379 | 1.4 | 0.7 |
| Others | 526,726 | 10.1 | 610,970 | 11.1 | 16.0 |
| Subtotal | 4,517,741 | 86.5 | 4,762,640 | 86.8 | 5.4 |
| (Merchandise) | | | | | |
| Hormone drugs | 191,650 | 3.7 | 498,508 | 9.1 | 160.1 |
| In vitro diagnostics | 461,426 | 8.8 | 180,818 | 3.3 | (60.8) |
| Antibiotics & Chemotherapeutics | 2,302 | 0.0 | 1,950 | 0.0 | (15.3) |
| Dermatological preparations | 1,061 | 0.0 | 899 | 0.0 | (15.2) |
| Others | 49,928 | 1.0 | 42,829 | 0.8 | (14.2) |
| Subtotal | 706,369 | 13.5 | 725,007 | 13.2 | 2.6 |
| Total | 5,224,111 | 100.0 | 5,487,647 | 100.0 | 5.0 |

- Notes:
1. Sales are categorized by the efficacy of drugs rather than business segments because the Company has only a single business segment, which is the pharmaceutical business.
 2. The above amounts are calculated based on selling prices and do not include consumption tax.
 3. Fractions less than one thousand yen are omitted.

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