

Summary Report of Consolidated Financial Results

February 10, 2006

For the Nine-Month Period ended December 31, 2005 (Fiscal Year ending March 31, 2006)

Company name: **NIPRO CORPORATION**

Code No.:8086 TSE/OSE-1st Section

(URL: <http://www.nipro.co.jp/>)

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1. Matters related to the preparation of quarterly financial summary

①Adoption of simplified accounting treatments: N/A

②Difference in the method of accounting treatment from the most recent fiscal year:

Accounting standard for impairment of fixed asset has been adopted since this accounting period.

③Changes in the scope of consolidation and application of the equity method: Adoption

(Content: Consolidation (New) 4)

2. Business results and financial position for the nine months ended December 31, 2005 of the Fiscal Year ending March 31, 2006.(From April 1, 2005 to December 31, 2005)

(1)Results of Operations

(Note: Amounts are rounded off per one million yen)

	Net Sales		Operating Income		Recurring Income		Net (Quarter) Income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2005	156,047	7.1	10,573	15.5	10,957	37.6	4,610	(1.6)
Nine months ended December 31, 2004	145,732	2.4	9,158	(9.0)	7,964	(1.1)	4,684	20.4
Fiscal Year ended March 31, 2005	192,320		10,404		8,685		4,518	

	Basic Earnings per Share	Diluted Earnings per Share
	Yen	Yen
Nine months ended December 31, 2005	72.55	-
Nine months ended December 31, 2004	73.65	-
Fiscal Year ended March 31, 2005	69.37	-

(Note) Percentage for net sales, operating income, etc. represents the ratio of change from the same period of the previous fiscal year.

[Supplementary information on the consolidated results of operations]

The situation of Japanese economy for this nine-month period generally remained in the trend of gradual recovery supported by the firm growth of capital investments and individual consumptions as a result of the improvement of corporate earnings. At the same time it still remained unpredictable, since US Dollar indicated its weakness in the exchange market in addition to the decelerating of overseas economy and high crude oil price. Under such circumstances, Nipro Corporation continuously strived to develop new products and focused on reinforcement of production capacity and sales capability in order to improve the business performance.

As a result, net sales for the nine months ended December 31, 2005 increased by 7.1% from the same period of the previous fiscal year to 156,072 million yen. Operating income increased by 15.5% from the same period of the previous fiscal year to 10,573 million yen and recurring income increased by 37.6% from the same period of the previous fiscal year to 10,957 million yen.

Net income decreased, due to the loss on impairment of fixed assets, by 1.6% to 4,610 million yen from the same period of the previous fiscal year.

(2)Financial Position

	Total Assets	Shareholders' Equity	Ratio of Shareholders' Equity to Total Assets	Shareholder' Equity per Share
	Millions of yen	Millions of yen	%	yen
Nine months ended December 31, 2005	327,635	108,825	33.2	1,712.78
Nine months ended December 31, 2004	292,575	93,571	32.0	1,471.63
Fiscal Year ended March 31, 2005	293,748	96,700	32.9	1,519.58

Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Nine months ended December 31, 2005	3,092	(21,064)	8,362	45,166
Nine months ended December 31, 2004	9,163	(9,512)	10,666	52,638
Fiscal Year ended March 31, 2005	17,375	(12,627)	7,088	53,734

[Supplementary information on the changes in the financial position]

(1) Changes in the financial position

Total assets increased by 33,887 million yen to 327,635 million yen from the end of previous fiscal year.

Current assets increased by 4,372 million yen to 139,738 million yen and fixed assets increased by 29,514 million yen to 187,897 million yen from the end of previous fiscal year. Fixed assets increased mainly due to the increase in investment securities by 21,251 million yen.

Shareholders' equity increased by 12,124 million yen from the end of previous fiscal year, mainly due to the rise in valuation difference of other securities by 9,501 million yen.

(2) Cash flows

Net cash provided by operating activities was 3,092 million yen, net cash used in investing activities was 21,064 million yen, net cash provided by financing activities was 8,362 million yen. As a result, cash and cash equivalents at the end of the period amounted to 45,166 million yen.

Net cash used in investing activities was mainly spent in acquisition of fixed assets for 14,331 million yen and investment securities for 9,501 million yen, net cash provided by financing activities was mainly owing to the long-term borrowing for 10,510 million yen.

(Reference)

Consolidated Business Forecasts for the Fiscal Year ending March 31, 2006 (From April 1, 2005 to March 31, 2006)

	Sales	Recurring Income	Net Income
	Millions of yen	Millions of yen	Millions of yen
Fiscal Year ending March 31, 2006	205,000	10,500	4,400

(Reference) Projected Earnings per Share for the Fiscal Year ending March 31, 2006: 67.56 yen

[Supplementary information on the business forecasts]

The business environment is anticipated to remain severe due to the concern of risks in persisting high crude oil price and proceeding weakness of US Dollar. Nipro Corporation, however, continuously endeavors to develop new products, as well as to reinforce the production capacity and sales capability in order to improve the business performance.

There is no amendment to the forecasts announced on November 21, 2005.

※The above forecasts are based on the information available to the management as of the date of this report. The actual results may differ from these forecasts due to various factors occurring hereafter.

Consolidated Balance Sheets

(Unit: Millions of yen)

Account	As of December 31, 2005		As of March 31, 2005		Increase (decrease)	As of December 31, 2004	
	Amount	%	Amount	%	Amount	Amount	%
(ASSETS)							
Current assets	<u>139,738</u>	42.7	<u>135,365</u>	46.1	<u>4,372</u>	<u>138,851</u>	47.5
Cash on hand and bank deposits	47,911		56,153		(8,242)	55,958	
Trade notes and accounts receivable	46,848		40,144		6,703	43,341	
Inventories	39,471		33,649		5,822	33,316	
Deferred tax assets	1,672		2,203		(531)	1,851	
Others	4,160		3,423		736	4,706	
Allowance for doubtful accounts	(325)		(209)		(115)	(322)	
Fixed assets	<u>187,897</u>	57.3	<u>158,383</u>	53.9	<u>29,514</u>	<u>153,723</u>	52.5
Tangible fixed assets	<u>106,654</u>	32.5	<u>98,788</u>	33.6	<u>7,866</u>	<u>98,213</u>	33.6
Buildings and structures	44,195		40,718		3,477	41,527	
Machinery, equipment and vehicles	27,916		23,990		3,925	23,563	
Land	23,143		22,839		303	22,836	
Construction in progress	6,902		7,232		(329)	6,135	
Others	4,496		4,007		488	4,150	
Intangible fixed assets	<u>1,102</u>	0.3	<u>941</u>	0.3	<u>160</u>	<u>912</u>	0.3
Consolidation adjustments	108		2		106	2	
Others	993		939		53	910	
Investments and other assets	<u>80,140</u>	24.5	<u>58,653</u>	20.0	<u>21,487</u>	<u>54,596</u>	18.6
Investment securities	62,957		41,706		21,251	37,817	
Long-term loans receivable	2,340		2,459		(119)	2,483	
Deferred tax assets	531		238		293	208	
Lease deposits	11,411		11,513		(102)	11,619	
Others	3,546		3,465		80	3,098	
Allowance for doubtful accounts	(647)		(730)		83	(630)	
Total assets	327,635	100.0	293,748	100.0	33,887	292,575	100.0

(Note) Increase (decrease) represents the comparison between December 31, 2005 and March 31, 2005.

Consolidated Balance Sheets

(Unit: Millions of yen)

Account	Period	As of December 31, 2005		As of March 31, 2005		Increase (decrease)	As of December 31, 2004	
		Amount	%	Amount	%	Amount	Amount	%
(LIABILITIES)								
Current liabilities		119,048	36.3	96,241	32.7	22,806	94,465	32.3
Trade notes and accounts payables		32,209		29,084		3,124	30,415	
Shorts-term borrowings		46,691		40,443		6,247	41,390	
Current portion of bonds		13,020		3,000		10,020	-	
Other payables		4,436		4,614		(178)	4,123	
Accrued Income taxes		2,192		3,493		(1,300)	2,880	
Accrued bonuses		1,101		1,405		(304)	1,199	
Notes payables for plant and equipment		6,665		2,936		3,728	4,046	
Commercial paper		9,000		7,000		2,000	7,000	
Others		3,731		4,262		(531)	3,409	
Fixed liabilities		98,131	30.0	99,198	33.8	(1,067)	102,988	35.2
Bonds		16,040		26,000		(9,960)	29,000	
Convertible-bond type bonds with stock acquisition rights		14,000		14,000		-	14,000	
Long-term borrowings		48,950		46,183		2,767	48,666	
Deferred tax liabilities		12,639		6,753		5,886	5,190	
Accrued pension and severance cost		3,079		2,867		211	2,684	
Others		3,421		3,393		28	3,446	
Total Liabilities		217,179	66.3	195,439	66.5	21,739	197,453	67.5
(MINORITY INTERESTS)								
Minority interests		1,631	0.5	1,608	0.6	23	1,550	0.5
(SHAREHOLDERS' EQUITY)								
Capital		28,663	8.8	28,663	9.8	-	28,663	9.8
Capital surplus		29,972	9.1	29,972	10.2	-	29,972	10.2
Earned surplus		34,643	10.6	32,181	10.9	2,461	32,347	11.1
Valuation difference of other securities		22,261	6.8	12,759	4.3	9,501	10,340	3.5
Foreign currency translation adjustment		(6,079)	(1.9)	(6,289)	(2.1)	209	(7,197)	(2.4)
Treasury stock		(634)	(0.2)	(586)	(0.2)	(48)	(554)	(0.2)
Total Shareholders' equity		108,825	33.2	96,700	32.9	12,124	93,571	32.0
Total Liabilities, minority Interests and shareholders' equity		327,635	100.0	293,748	100.0	33,887	292,575	100.0

(Note) Increase (decrease) represents the comparison between December 31, 2005 and March 31, 2005.

Consolidated Statements of Income

(Unit: Millions of yen)

Account	Period	Nine months ended December 31, 2005		Nine months ended December 31, 2004		Increase (decrease) Amount	Fiscal year ended March 31, 2005	
		Amount	%	Amount	%		Amount	%
Net sales		156,047	100.0	145,732	100.0	10,314	192,320	100.0
Cost of sales		112,487	72.1	105,422	72.3	7,065	140,072	72.8
Gross profit		43,559	27.9	40,310	27.7	3,249	52,247	27.2
Selling, general and administrative expenses		32,986	21.1	31,151	21.4	1,834	41,843	21.8
Operating income		10,573	6.8	9,158	6.3	1,414	10,404	5.4
Non-operating income		<u>2,447</u>	1.5	<u>756</u>	0.5	<u>1,691</u>	<u>849</u>	0.4
Interest income		112		89		22	124	
Dividend income		503		203		299	204	
Exchange gain		1,407		221		1,186	173	
Others		424		241		182	346	
Non-operating expenses		<u>2,062</u>	1.3	<u>1,949</u>	1.3	<u>113</u>	<u>2,567</u>	1.3
Interest expenses		1,160		1,228		(68)	1,594	
Equity in losses of affiliates		495		558		(63)	741	
Others		407		162		245	231	
Recurring income		10,957	7.0	7,964	5.5	2,993	8,685	4.5
Extraordinary gains		<u>65</u>	0.1	<u>1,231</u>	0.8	<u>(1,166)</u>	<u>1,245</u>	0.6
Reversion of allowance for doubtful accounts		6		55		(49)	52	
Governmental subsidies		19		-		19	-	
Gain on sale of investment securities		17		1,108		(1,090)	1,108	
Others		22		67		(45)	84	
Extraordinary losses		<u>2,651</u>	1.7	<u>534</u>	0.4	<u>2,117</u>	<u>1,271</u>	0.6
Loss on sale and disposal of fixed assets		247		143		104	368	
Impairment loss on fixed assets		1,920		-		1,920	-	
Loss on disposal of inventories		109		22		86	167	
Abnormal manufacturing cost		132		247		(114)	344	
Amortization of retirement benefit obligation at transition		-		57		(57)	76	
Severance payment		110		-		110	-	
Others		131		63		68	314	
Net income before adjustment of taxes		8,371	5.4	8,662	5.9	(290)	8,659	4.5
Corporate, inhabitants and enterprise taxes		4,197	2.7	4,348	2.9	(150)	4,900	2.5
Adjustment for deferred taxes		(321)	(0.2)	(183)	(0.1)	(138)	(653)	(0.3)
Minority share in net loss of consolidated subsidiaries		115	0.1	186	0.1	(71)	106	0.1
Net income		4,610	3.0	4,684	3.2	(73)	4,518	2.4

(Note) Increase (decrease) represents the comparison between the nine months ended December 31, 2005 and the nine months ended December 31, 2004.

Consolidated Statements of Cash Flows

(Unit: Millions of yen)

Account	Period	Nine months ended December 31, 2005	Nine months ended December 31, 2004	Fiscal Year ended March 31, 2005
		Amount	Amount	Amount
Cash flows from operating activities				
Net income before adjustment for taxes		8,371	8,662	8,659
Depreciation and amortization		8,982	7,429	10,265
Impairment loss on fixed assets		1,920	-	-
Amortization of consolidation adjustments		20	51	51
Equity in loss of an affiliate		495	558	741
Increase (decrease) in allowance for doubtful ac		(1)	61	57
Interest and dividend income		(616)	(293)	(329)
Interest expenses		1,160	1,228	1,594
Exchange loss (gain)		(994)	(131)	413
Decrease (increase) in trade receivables		(6,086)	(1,722)	1,329
Decrease (increase) in inventories		(4,932)	(657)	(1,158)
Increase (decrease) in trade payables		2,230	1,233	76
Decrease (increase) in other assets		(860)	(846)	(191)
Increase (decrease) in other liabilities		(867)	(1,231)	1,160
Bonuses to directors and corporate auditors		(107)	(86)	(86)
Other non-operating income/expense and extraordinary income/losses		283	(934)	(591)
Subtotal		8,999	13,322	21,992
Interest and dividends received		516	213	249
Interest paid		(1,226)	(1,408)	(1,681)
Other revenues		704	457	647
Other expenditures		(361)	(341)	(759)
Income taxes paid		(5,540)	(3,080)	(3,072)
Cash flows from operating activities		3,092	9,163	17,375
Cash flows from investing activities				
Deposits in time deposits		(3,461)	(3,240)	(4,058)
Proceeds from time deposits		3,266	2,943	4,622
Payments for acquisition of securities		(9,501)	(119)	(120)
Proceeds from sales of securities		3,125	1,737	1,737
Payments for acquisition of newly consolidated subsidiary		(26)	-	-
Payments for acquisition of fixed assets		(14,331)	(11,015)	(15,070)
Proceeds from sales of fixed assets		178	146	206
Lending of loans		(343)	(2)	(2)
Collections of loans receivable		96	37	57
Payments for other investments		(66)	-	-
Proceeds from other investments		0	0	0
Cash flows from investing activities		(21,064)	(9,512)	(12,627)
Cash flows from financing activities				
Net increase (decrease) in short-term borrowings		5,781	5,077	1,483
Net increase (decrease) in commercial paper		2,000	500	500
Proceeds from long-term borrowings		10,510	21,896	24,599
Repayment of long-term borrowings		(7,836)	(6,610)	(9,144)
Proceeds from issuance of bonds		-	2,979	2,979
Payments for redemption of bonds		(10)	(10,000)	(10,000)
Payments for issuance of stock		(7)	-	-
Proceeds from disposal of treasury stock		0	-	-
Payments for acquisition of treasury stock		(48)	(48)	(80)
Proceeds from sale and lease back		69	-	-
Repayments of finance lease obligation		(274)	(292)	(391)
Payments for dividends		(1,821)	(2,835)	(2,858)
Cash flows from financing activities		8,362	10,666	7,088
Effect of exchange rate changes on cash and cash equivalents		901	72	(349)
Increase (decrease) in cash and cash equivalents		(8,709)	(10,389)	11,486
Balance of cash and cash equivalents at the beginning of the period		53,734	42,228	42,228
Balance of cash and cash equivalents in new consolidated subsidiary at the beginning of the period		141	19	19
Balance of cash and cash equivalents at the end of the period		45,166	52,638	53,734

(Segment information)

1. Segment information by business category

(1) Nine months ended December 31, 2005 (From April 1, 2005 to December 31, 2005)

(Millions of yen)

	Medical	Pharma- Ceutical	Glass & Materials	Super- market	Other	Total	Eliminations /Corporate	Consolidated
Net sales and operating income								
Net sales								
(1) Sales to third parties	67,944	26,205	8,696	52,218	982	156,047	-	156,047
(2) Inter-segment sales and transfers	-	-	2,557	25	385	2,967	(2,967)	-
Total	67,944	26,205	11,253	52,243	1,367	159,015	(2,967)	156,047
Operating expenses	57,222	24,384	9,978	51,699	915	144,200	1,274	145,474
Operating income	10,721	1,821	1,275	544	451	14,814	(4,241)	10,573

(2) Nine months ended December 31, 2004 (From April 1, 2004 to December 31, 2004)

(Millions of yen)

	Medical	Pharma- ceutical	Glass & Materials	Super- market	Other	Total	Eliminations /Corporate	Consolidated
Net sales and operating income								
Net sales								
(1) Sales to third parties	62,535	19,516	8,667	54,164	847	145,732	-	145,732
(2) Inter-segment sales and transfers	695	-	1,753	24	425	2,898	(2,898)	-
Total	63,230	19,516	10,421	54,189	1,272	148,631	(2,898)	145,732
Operating expenses	53,998	17,643	8,987	53,993	1,060	135,682	891	136,574
Operating income	9,232	1,873	1,434	196	211	12,948	(3,790)	9,158

(3) Fiscal Year ended March 31, 2005 (From April 1, 2004 to March 31, 2005)

(Millions of yen)

	Medical	Pharma- ceutical	Glass & Materials	Super- market	Other	Total	Eliminations /Corporate	Consolidated
Net sales and operating income								
Net sales								
(1) Sales to third parties	82,503	26,207	11,666	70,841	1,101	192,320	-	192,320
(2) Inter-segment sales and transfers	876	-	2,384	-	553	3,813	(3,813)	-
Total	83,379	26,207	14,051	70,841	1,654	196,133	(3,813)	192,320
Operating expenses	72,340	23,946	12,162	70,726	1,366	180,541	1,374	181,915
Operating income	11,039	2,260	1,889	114	288	15,592	(5,188)	10,404

- Note: 1. Classification of business categories and main products in each business category
 Business categories are classified based on the proximity in terms of purposes and manners of usage of the products in the market.
 Main products belonging to each business categories are as follows

Business category	Main products
Medical	Dialyzers, blood tubing sets, injection needles, syringes, and infusion sets, etc.
Pharmaceutical	Half-type and full-type kits, double-bag kits, pre-filled syringes, dialysate solution, and circulatory drugs, etc.
Glass & Materials	Glass for pharmaceutical containers, glass for thermos bottles, glass for lighting purposes, stoppers for plastic containers and rubber stoppers, etc.
Supermarket	Fresh meat and fish, vegetables, fruits, processed food, daily foods, frozen foods, general groceries and medicine, etc.
Other	Machinery for manufacture of medical equipment and real estate rental income, etc.

2. Operating expenses of "Eliminations/Corporate" for the nine months ended December 31, 2005, the nine months ended December 31, 2004 and the fiscal year ended March 31, 2005 included unallocated corporate costs of 4,241 million yen, 3,790 million yen and 5,188 million yen, respectively. The unallocated corporate costs consisted primarily of the parent companies' research and development costs and headquarters administration costs.

2. Segment information by geographical area

(1) Nine months ended December 31, 2005 (From April 1, 2005 to December 31, 2005) (Millions of yen)

	Japan	America	Europe	Asia	Total	Eliminations /Corporate	Consolidated
Net sales and operating income							
Net sales							
(1) Sales to third parties	139,593	10,915	4,510	1,028	156,047	-	156,047
(2) Inter-segment sales and transfers	12,075	326	4	8,017	20,423	(20,423)	-
Total	151,668	11,241	4,515	9,045	176,471	(20,423)	156,047
Operating expenses	136,571	11,502	4,655	8,482	161,212	(15,737)	145,474
Operating income (loss)	15,097	(260)	(140)	563	15,259	(4,686)	10,573

(2) Nine months ended December 31, 2004 (From April 1, 2004 to December 31, 2004) (Millions of yen)

	Japan	America	Europe	Asia	Total	Eliminations /Corporate	Consolidated
Net sales and operating income							
Net sales							
(1) Sales to third parties	133,050	7,513	4,320	848	145,732	-	145,732
(2) Inter-segment sales and transfers	9,448	245	2	7,518	17,214	(17,214)	-
Total	142,499	7,759	4,322	8,366	162,947	(17,214)	145,732
Operating expenses	129,786	7,909	4,496	7,851	150,044	(13,469)	136,574
Operating income (loss)	12,712	(150)	(174)	514	12,903	(3,744)	9,158

(3) Fiscal Year ended March 31, 2005 (From April 1, 2004 to March 31, 2005) (Millions of yen)

	Japan	America	Europe	Asia	Total	Eliminations /Corporate	Consolidated
Net sales and operating income							
Net sales							
(1) Sales to third parties	175,327	9,790	5,816	1,385	192,320	-	192,320
(2) Inter-segment sales and transfers	12,261	384	3	10,012	22,662	(22,662)	-
Total	187,589	10,175	5,820	11,397	214,982	(22,662)	192,320
Operating expenses	171,827	10,699	6,166	10,634	199,327	(17,411)	181,915
Operating income (loss)	15,762	(523)	(346)	762	15,655	(5,251)	10,404

- Note:
- Classification of countries or areas is based on geographical proximity.
 - The major countries and areas included in each geographical area are as follows
 - America The United States of America and Brazil
 - Europe Belgium
 - Asia China and Thailand
 - Operating expenses of "Eliminations and Corporate" for the nine months ended December 31, 2005, the nine months ended December 31, 2004 and the fiscal year ended March 31, 2005 included unallocated corporate costs of 4,241 million yen, 3,790 million yen and 5,188 million yen, respectively. The unallocated corporate costs consisted primarily of the parent company's research and development costs and the headquarters administration costs.

3. Overseas sales

(1) Nine months ended December 31, 2005 (From April 1, 2005 to December 31, 2005) (Millions of yen)

	America	Europe	Asia	Total
1. Overseas sales	28,417	14,894	4,547	47,860
2. Consolidated net sales				156,047
3. Percentage of overseas sales against consolidated net sales (%)	18.2%	9.6%	2.9%	30.7%

(2) Nine months ended December 31, 2004 (From April 1, 2004 to December 31, 2004) (Millions of yen)

	America	Europe	Asia	Total
1. Overseas sales	22,827	13,763	3,872	40,463
2. Consolidated net sales				145,732
3. Percentage of overseas sales against consolidated net sales (%)	15.7%	9.4%	2.7%	27.8%

(3) Fiscal Year ended March 31, 2005 (From April 1, 2004 to March 31, 2005) (Millions of yen)

	America	Europe	Asia	Total
1. Overseas sales	29,953	18,313	5,234	53,502
2. Consolidated net sales				192,320
3. Percentage of overseas sales against consolidated net sales (%)	15.6%	9.5%	2.7%	27.8%

- Note:
- Classification of countries or areas is based on geographical proximity.
 - The major countries and areas included in each geographical area are as follows
 - America The United States of America, Canada and Brazil
 - Europe Belgium, Denmark and Germany
 - Asia China, Taiwan and Thailand
 - Overseas sales represent those of the Company and the consolidated subsidiaries to countries and areas outside of Japan.

Production, Orders received and Sales

1. Production

(Millions of yen)

Business segment	Nine months ended December 31, 2005		Nine months ended December 31, 2004		Fiscal year ended March 31, 2005	
	Amount Produced	Ratio against the same period of the previous fiscal year (%)	Amount Produced	Ratio against the same period of the previous fiscal year (%)	Amount Produced	Ratio against the same period of the previous fiscal year (%)
Medical	49,853	11.7	44,632	3.6	58,921	2.3
Pharmaceutical	26,678	39.4	19,132	1.5	25,479	2.8
Glass & Materials	2,491	2.7	2,426	(12.9)	3,668	(4.2)
Other	489	5.2	465	(11.8)	493	(31.5)
Total	79,513	19.3	66,656	2.2	88,563	1.9

- Note: 1. Amounts produced are calculated based on average selling prices.
 2. The above amounts are after eliminations of the intersegment transactions.
 3. The above amounts do not include the related consumption taxes.

2. Orders received

Since we adopt the production system based on estimated orders, there is nothing applicable hereto regarding the amount and the balance of orders received.

3. Sales

(Millions of yen)

Business segment	Nine months ended December 31, 2005		Nine months ended December 31, 2004		Fiscal year ended March 31, 2005	
	Amount Produced	Ratio against the same period of the previous fiscal year (%)	Amount Produced	Ratio against the same period of the previous fiscal year (%)	Amount Produced	Ratio against the same period of the previous fiscal year (%)
Medical	67,944	8.6	62,535	6.2	82,503	4.8
Pharmaceutical	26,205	34.3	19,516	2.0	26,207	3.4
Glass & Materials	8,696	0.3	8,667	(0.8)	11,666	(1.9)
Supermarket	52,218	(3.6)	54,164	(0.5)	70,841	(0.7)
Other	982	16.0	847	(21.4)	1,101	(20.6)
Total	156,047	7.1	145,732	2.4	192,320	1.9

- Note: 1. The above amounts are after eliminations of the intersegment transactions.
 2. The above amounts do not include the related consumption taxes.