

Summary of 3rd Quarter Report for Fiscal Year 2010 (April 1, 2010 through December 31, 2010)

Qualification: This is directly translated into English for the convenience of readers, and all financial results conform with the accounting principles generally accepted in Japan.

Company : **Nissui Pharmaceutical Co., Ltd.** Listed on Tokyo Stock Exchange with the register code 4550

(URL http://www.nissui-pharm.co.jp/index_e.html)

1. Consolidated Financial Data of 3rd Quarter for FY2010**(1) Consolidated Financial Results (For the nine months ended December 31)**

(Amounts less than one million yen are omitted)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
3rd quarter of FY2010	9,985	7.2	1,468	42.5	1,742	23.9	1,013	56.6
3rd quarter of FY2009	9,312	12.5	1,030	13.5	1,406	30.2	647	164.8

(Note) Each percentage figure shows changes from the previous year.

	Net income per share
	Yen
3rd quarter of FY2010	45.25
3rd quarter of FY2009	28.89

(2) Consolidated Financial Position of 3rd Quarter

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
3rd quarter of FY2010	27,207	24,249	89.1	1,082.67
FY2009	27,177	23,779	87.5	1,061.64

(Note) Total shareholders' equity 'December 31, 2010 24,249 Million Yen 'March 31, 2010 23,779 Million Yen

2. Dividend

	Dividend per share				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year
	Yen	Yen	Yen	Yen	Yen
FY2009	-	10.00	-	12.00	22.00
FY2010	-	11.00	-	-	-
FY2010(forecast)	-	-	-	11.00	22.00

(Note) Revision to dividend forecast during the current quarter: None

3. Consolidated Forecast for FY2010 (Term: April 1, 2010 through March 31, 2011)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2010	13,820	10.9	1,920	38.5	2,300	20.6	1,370	48.8	61.16

(Note) Revision during the current quarter to the consolidated forecast for FY2010: None

4. Others

(1) Change in scope of consolidation due to transfer of significant subsidiaries during the term: None

(2) Adoption of simplified accounting method or accounting methods specific to quarterly consolidated financial statements: Yes

(3) Changes in accounting principles, procedures, presentation methods, relating to the preparation of quarterly consolidated financial statements (Items stated under Changes in the Significant Assumptions Underlying the Preparation of the Quarterly Consolidated Financial Statements)

1) Changes accompanying changes in accounting standards: Yes

2) Change other than those stated above: None

(4) Number of issued shares (Common stock)

1) Number of issued shares at the end of the term (Including treasury stock)

3Q of FY ending March 31, 2011: 22,547,140 shares, FY ended March 31, 2010: 22,547,140 shares

2) Number of treasury stock at the end of the term

3Q of FY ending March 31, 2011: 149,073 shares, FY ended March 31, 2010: 148,605 shares

3) Average number of shares during the term

3Q of FY ending March 31, 2011: 22,398,237 shares, 3Q of FY ended March 31, 2010: 22,399,264 shares

*Indication of implementation status of quarterly review procedures

This report is exempt from the quarterly review procedures based on the Financial Instruments and Exchange Act.

Quarterly review procedures based on the Financial Instruments and Exchange Act have not been completed at the time of disclosure of this report.

*Explanation on the proper use of the forecasts

The above forecast is based on the information available at the issuing date of this report. Accordingly, the final results may change due to various factors.