

◆Sales By Segment(Three Months)

(Millions of yen, %)

Consolidated	Three Months Ended December 31, 2004			Three Months Ended December 31, 2005			Three Months Ended December 31, 2006			
	amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change	
C o s m e	Mail Order	6,357	62.5	5.7	6,697	59.3	5.3	6,811	57.0	1.7
	Retail Store	3,126	30.7	13.0	3,684	32.6	17.8	4,107	34.3	11.5
	Wholesale	691	6.8	14.3	911	8.1	31.7	1,043	8.7	14.5
	Sub total	10,176	42.4	8.4	11,292	42.9	11.0	11,962	45.6	5.9
S u p p l e	Mail Order	4,475	53.9	2.3	4,561	50.9	1.9	3,647	45.5	(20.0)
	Retail Store	1,906	22.9	21.0	2,174	24.3	14.1	2,145	26.7	(1.3)
	Wholesale	1,926	23.2	(2.1)	2,218	24.8	15.2	2,234	27.8	0.7
	Sub total	8,307	34.6	4.9	8,954	34.1	7.8	8,027	30.6	(10.4)
o t h e r s *	Mail Order	4,355	78.9	(3.4)	4,940	81.8	13.4	5,208	83.3	5.4
	Retail Store	377	6.8	29.4	366	6.1	(2.8)	369	5.9	0.8
	Wholesale	788	14.3	(1.5)	729	12.1	(7.5)	676	10.8	(7.3)
	Sub total	5,521	23.0	(1.4)	6,036	23.0	9.3	6,253	23.8	3.6
T o t a l	Mail Order	15,188	63.3	1.9	16,199	61.6	6.7	15,666	59.7	(3.3)
	Retail Store	5,410	22.5	16.7	6,225	23.7	15.1	6,622	25.2	6.4
	Wholesale	3,406	14.2	1.0	3,858	14.7	13.3	3,953	15.1	2.5
	Sub total	24,005	100.0	4.8	26,283	100.0	9.5	26,243	100.0	(0.2)

※Others . . . Germinated Brown Rice, Kale Juice, IIMONO OHKOKU Mail Order, Comfort Undergarments and Household Sundries

(Millions of yen, %)

	Three Months Ended December 31, 2004			Three Months Ended December 31, 2005			Three Months Ended December 31, 2006			
	amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change	
R i c k	Mail Order	822	62.4	0.8	726	59.6	(11.7)	687	59.7	(5.3)
	Retail Store	88	6.7	36.5	95	7.8	7.8	99	8.6	3.5
	Wholesale	407	30.9	(7.8)	397	32.6	(2.4)	364	31.7	(8.1)
	Sub total	1,318	5.5	(0.3)	1,219	4.6	(7.5)	1,151	4.4	(5.6)
K a l e	Mail Order	439	45.6	13.2	458	47.3	4.4	481	50.2	5.0
	Retail Store	203	21.2	59.4	229	23.7	12.6	240	25.0	4.7
	Wholesale	320	33.2	(4.8)	280	29.0	(12.2)	238	24.8	(15.2)
	Sub total	962	4.0	13.0	968	3.7	0.6	959	3.7	(0.9)

◆Sales By Segment(Nine Months)

(Millions of yen, %)

	Nine Months Ended December 31, 2004			Nine Months Ended December 31, 2005			Nine Months Ended December 31, 2006			
	amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change	
C o s m e	Mail Order	17,417	62.1	5.1	18,292	58.9	5.0	18,798	55.9	2.8
	Retail Store	8,565	30.6	6.7	10,142	32.7	18.4	11,660	34.7	15.0
	Wholesale	2,045	7.3	17.0	2,594	8.4	26.9	3,160	9.4	21.8
	Sub total	28,028	42.3	6.4	31,029	43.1	10.7	33,618	45.3	8.3
S u p p l e	Mail Order	12,364	53.4	0.7	13,015	51.1	5.3	10,673	46.1	(18.0)
	Retail Store	5,309	22.9	20.3	6,328	24.8	19.2	6,158	26.6	(2.7)
	Wholesale	5,483	23.7	0.5	6,134	24.1	11.9	6,324	27.3	3.1
	Sub total	23,157	35.0	4.5	25,478	35.3	10.0	23,157	31.2	(9.1)
o t h e r s *	Mail Order	11,452	76.0	(6.6)	12,201	78.5	6.5	13,968	80.0	14.5
	Retail Store	1,044	6.9	23.5	1,127	7.3	8.0	1,148	6.6	1.9
	Wholesale	2,567	17.1	2.3	2,212	14.2	(13.8)	2,331	13.4	5.4
	Sub total	15,064	22.7	(3.5)	15,541	21.6	3.2	17,448	23.5	12.3
T o t a l	Mail Order	41,235	62.3	0.3	43,508	60.4	5.5	43,439	58.5	(0.2)
	Retail Store	14,919	22.5	12.3	17,599	24.4	18.0	18,967	25.6	7.8
	Wholesale	10,096	15.2	3.9	10,942	15.2	8.4	11,816	15.9	8.0
	Sub total	66,251	100.0	3.3	72,050	100.0	8.8	74,223	100.0	3.0

※Others . . . Germinated Brown Rice, Kale Juice, IIMONO OHKOKU Mail Order, Comfort Undergarments and Household Sundries

(Millions of yen, %)

	Nine Months Ended December 31, 2004			Nine Months Ended December 31, 2005			Nine Months Ended December 31, 2006			
	amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change	
R i c k	Mail Order	2,213	56.1	(11.9)	1,965	58.0	(11.2)	2,063	55.4	5.0
	Retail Store	246	6.3	17.2	274	8.1	11.3	312	8.4	13.7
	Wholesale	1,485	37.6	0.2	1,148	33.9	(22.7)	1,348	36.2	17.4
	Sub total	3,945	6.0	(6.1)	3,388	4.7	(14.1)	3,724	5.0	9.9
K a l e	Mail Order	1,149	43.9	(3.7)	1,346	44.9	17.2	1,360	46.8	1.1
	Retail Store	530	20.3	64.2	721	24.1	36.2	745	25.6	3.3
	Wholesale	934	35.8	(2.1)	928	31.0	(0.7)	803	27.6	(13.4)
	Sub total	2,613	3.9	5.8	2,996	4.2	14.7	2,910	3.9	(2.9)

◆Sales By Segment(Full Year)

(Millions of yen, %)

		FY2005 (Results)			FY2006 (Results)			FY2007 (Projection)		
		amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change
C o s m e	Mail Order	22,829	61.5	4.4	24,060	58.3	5.4	25,300	55.8	5.2
	Retail Store	11,491	31.0	8.3	13,721	33.2	19.4	15,700	34.7	14.4
	Wholesale	2,777	7.5	13.5	3,504	8.5	26.2	4,300	9.5	22.7
	Sub total	37,098	42.2	6.2	41,286	43.3	11.3	45,300	45.9	9.7
S u p p l e	Mail Order	16,709	53.7	1.6	16,822	50.6	0.7	13,900	46.0	(17.4)
	Retail Store	7,175	23.0	19.7	8,393	25.2	17.0	8,000	26.5	(4.7)
	Wholesale	7,246	23.3	0.3	8,030	24.2	10.8	8,300	27.5	3.4
	Sub total	31,131	35.4	5.0	33,246	34.9	6.8	30,200	30.6	(9.2)
o t h e r s *	Mail Order	15,004	76.1	(7.0)	16,353	78.7	9.0	18,500	79.7	13.1
	Retail Store	1,400	7.1	25.1	1,492	7.2	6.6	1,550	6.7	3.9
	Wholesale	3,301	16.8	5.6	2,943	14.1	(10.9)	3,150	13.6	7.0
	Sub total	19,706	22.4	(3.3)	20,789	21.8	5.5	23,200	23.5	11.6
T o t a l	Mail Order	54,543	62.0	0.2	57,237	60.0	4.9	57,700	58.5	0.8
	Retail Store	20,067	22.8	13.2	23,607	24.8	17.6	25,250	25.6	7.0
	Wholesale	13,326	15.2	4.1	14,477	15.2	8.6	15,750	15.9	8.8
	Sub total	87,937	100.0	3.5	95,322	100.0	8.4	98,700	100.0	3.5

※Others・・・Germinated Brown Rice, Kale Juice, IIMONO OHKOKU Mail Order, Comfort Undergarments and Household Sundries

(Millions of yen, %)

		FY2005 (Results)			FY2006 (Results)			FY2007 (Projection)		
		amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change
R i c e	Mail Order	2,838	56.5	(11.7)	2,639	58.0	(7.0)	2,800	54.9	6.1
	Retail Store	332	6.6	19.4	361	7.9	8.8	440	8.6	21.8
	Wholesale	1,855	36.9	(1.8)	1,549	34.1	(16.5)	1,860	36.5	20.0
	Sub total	5,026	5.7	(6.6)	4,549	4.8	(9.5)	5,100	5.2	12.1
K a l e	Mail Order	1,557	44.2	8.5	1,858	46.1	19.4	1,850	46.8	(0.5)
	Retail Store	725	20.6	66.9	963	23.9	32.8	1,000	25.3	3.7
	Wholesale	1,241	35.2	11.4	1,207	30.0	(2.8)	1,100	27.8	(8.9)
	Sub total	3,524	4.0	18.1	4,029	4.2	14.3	3,950	4.0	(2.0)

◆Number of Active Customers

(person)

		AS of	AS of	AS of	Increase(decrease)
		December 31, 2004	December 31, 2005	December 31, 2006	
F A N C I A L	Cosmetics	1,117,580	1,380,396	1,428,287	47,891
	Cosmetics Mail Order	605,655	737,616	670,109	(67,507)
	Cosmetics Retail Stores	602,726	764,050	886,627	122,577
	Nutritional Supple	1,066,997	1,197,396	1,118,139	(79,257)
	Supple Mail Order	630,254	666,016	577,758	(88,258)
	Supple Retail Stores	486,634	596,509	599,922	3,413
	Rice Mail Order	251,899	223,638	230,770	7,132
	Kale Mail Order	103,027	108,470	100,614	(7,856)
	Mail order	1,154,627	1,275,070	1,159,084	(115,986)
	Retail Stores	940,256	1,147,099	1,263,967	116,868
ATTENIR cosme mail Order		420,417	432,950	485,326※	52,376

※In a document of the past, there were two places of errors to the number of the ATTENIR mail order customers. We apologize and will correct it.

As of June 30, 2006 (Wrong)501,490→(Right)473,390 As of September 30, 2006 (Wrong)504,360→(Right)474,239

◆Purchase Unit Prices(Fancl:Three Months)

(yen, %)

	Three Months Ended December 31, 2005	% change	Three Months Ended December 31, 2006	% change
Cosmetics Mail Order	5,512	(10.2)	6,131	11.2
Supple Mail Order	6,157	6.4	5,865	(4.7)
Retail Stores	3,468	1.2	3,519	1.5

◆Existing Stores Year-on-year-change(Fancl:Three Months)

Three Months ended 12/04	Three Months ended 12/05	Three Months ended 12/06
109.0%	101.9%	97.5%

◆Segment Information(Three Months)

(Millions of yen, %)

		Three Months Ended December 31, 2004			Three Months Ended December 31, 2005			Three Months Ended December 31, 2006		
		amount	% of Total	% change	amount	% of Total	% change	amount	% of Total	% change
C o s m e	Sales	10,176	42.4	8.4	11,292	42.9	11.0	11,962	45.6	5.9
	Gross Profit	7,575	74.4		8,579	75.9		8,861	74.1	
	SGA	6,005	59.0	25.5	6,349	56.2	5.7	6,465	54.0	1.8
	Advertising	1,221	12.0	71.1	1,231	10.9	0.9	872	7.3	(29.2)
	Operating Income	1,569	15.4	(31.4)	2,229	19.7	42.0	2,395	20.0	7.4
S u p p l e	Sales	8,307	34.6	4.9	8,954	34.1	7.8	8,027	30.6	(10.4)
	Gross Profit	5,513	66.3		5,650	63.1		5,262	65.6	
	SGA	3,973	47.8	19.1	4,100	45.8	3.2	4,455	55.5	8.6
	Advertising	641	7.7	34.8	649	7.3	1.3	982	12.2	51.2
	Operating Income	1,540	18.5	(8.7)	1,549	17.3	0.6	807	10.1	(47.9)
o t h e r s	Sales	5,521	23.0	(1.4)	6,036	23.0	9.3	6,253	23.8	3.6
	Gross Profit	2,754	49.9		3,031	50.2		3,091	49.4	
	SGA	2,832	51.3	(5.8)	2,969	49.2	4.8	2,839	45.4	(4.4)
	Advertising	588	10.7	(29.0)	551	9.1	(6.4)	578	9.2	5.0
	Operating Income	(78)	(1.4)	-	62	1.0	-	251	4.0	305.8
Eliminations or Corporate		(540)			(432)			(382)		
T o t a l	Sales	24,005	100.0	4.8	26,283	100.0	9.5	26,243	100.0	(0.2)
	Gross Profit	15,843	66.0		17,261	65.7		17,215	65.6	
	SGA	13,352	55.6	14.4	13,852	52.7	3.7	14,142	53.9	2.1
	Advertising	2,451	10.2	21.4	2,432	9.3	(0.8)	2,432	9.3	0.0
	Operating Income	2,490	10.4	(23.1)	3,408	13.0	36.9	3,072	11.7	(9.9)

◆Selling, General and administrative expences (Three Months) (Millions of yen, %)

	Three Months Ended December 31, 2004			Three Months Ended December 31, 2005			Three Months Ended December 31, 2006		
	amount	% of total	% change	amount	% of total	% change	amount	% of total	% change
Advertising	2,451	10.2	21.4	2,432	9.3	(0.8)	2,432	9.3	0.0
Sales Promotions	2,723	11.3	17.7	2,678	10.2	(1.6)	2,790	10.6	4.2
Transport	1,180	4.9	10.6	1,146	4.4	(2.9)	1,081	4.1	(5.6)
Communications	550	2.3	5.6	603	2.3	9.7	532	2.0	(11.7)
Fees/Outsourcing	1,939	8.1	14.6	2,106	8.0	8.6	2,123	8.1	0.8
Salaries	2,737	11.4	11.7	3,074	11.7	12.3	3,353	12.8	9.1
Depreciations	360	1.5	(12.5)	358	1.4	(0.6)	412	1.6	15.0
Others	1,410	5.9	17.5	1,451	5.5	2.9	1,414	5.4	(2.6)
Total	13,352	55.6	14.4	13,852	52.7	3.7	14,142	53.9	2.1

◆Segment Information(Nine Months)

(Millions of yen, %)

		Nine Months Ended December 31, 2004			Nine Months Ended December 31, 2005			Nine Months Ended December 31, 2006		
		amount	% of total	% change	amount	% of total	% change	amount	% of total	% change
C o s m e	Sales	28,028	42.3	6.4	31,029	43.1	10.7	33,618	45.3	8.3
	Gross Profit	20,789	74.1		23,218	74.8		24,867	74.0	
	SGA	17,164	61.2	22.6	18,627	60.0	8.5	19,988	59.5	7.3
	Advertising	3,784	13.5	78.7	4,094	13.2	8.2	3,608	10.7	(11.9)
	Operating Income	3,625	12.9	(39.1)	4,590	14.8	26.6	4,879	14.5	6.3
S u p p l e	Sales	23,157	35.0	4.5	25,478	35.3	10.0	23,157	31.2	(9.1)
	Gross Profit	15,366	66.3		16,035	62.9		14,735	63.6	
	SGA	12,096	52.2	25.7	11,704	45.9	(3.2)	11,913	51.4	1.8
	Advertising	2,553	11.0	86.5	1,527	6.0	(40.2)	1,776	7.7	16.3
	Operating Income	3,269	14.1	(25.0)	4,330	17.0	32.4	2,821	12.2	(34.8)
o t h e r s	Sales	15,064	22.7	(3.5)	15,541	21.6	3.2	17,448	23.5	12.3
	Gross Profit	7,451	49.5		7,985	51.4		8,627	49.4	
	SGA	8,995	59.7	3.1	8,062	51.9	(10.4)	9,312	53.4	15.5
	Advertising	2,145	14.2	(7.0)	1,511	9.7	(29.5)	2,191	12.6	45.0
	Operating Income	(1,544)	(10.2)	-	(76)	(0.5)	-	(684)	(3.9)	-
Eliminations or Corporate		(1,567)			(1,264)			(1,266)		
T o t a l	Sales	66,251	100.0	3.3	72,050	100.0	8.8	74,223	100.0	3.0
	Gross Profit	43,607	65.8		47,238	65.6		48,230	65.0	
	SGA	39,824	60.1	17.4	39,658	55.1	(0.4)	42,480	57.3	7.1
	Advertising	8,483	12.8	46.4	7,133	9.9	(15.9)	7,577	10.2	6.2
	Operating Income	3,783	5.7	(53.5)	7,580	10.5	100.4	5,749	7.7	(24.2)

◆Selling, General and administrative expences(Nine Months)

(Millions of yen, %)

	Nine Months Ended December 31, 2004			Nine Months Ended December 31, 2005			Nine Months Ended December 31, 2006		
	amount	% of total	% change	amount	% of total	% change	amount	% of total	% change
Advertising	8,483	12.8	46.4	7,133	9.9	(15.9)	7,577	10.2	6.2
Sales Promotions	7,512	11.3	26.1	6,994	9.7	(6.9)	7,870	10.6	12.5
Transport	3,237	4.9	7.3	3,173	4.4	(2.0)	3,132	4.2	(1.3)
Communications	1,669	2.5	(7.5)	1,610	2.2	(3.5)	1,696	2.3	5.3
Fees/Outsourcing	5,702	8.6	12.3	6,150	8.5	7.9	6,334	8.5	3.0
Salaries	7,962	12.0	8.1	9,105	12.6	14.3	10,275	13.8	12.8
Depreciations	1,056	1.6	(15.8)	1,036	1.4	(1.9)	1,159	1.6	11.8
Others	4,199	6.3	14.8	4,454	6.2	6.1	4,435	6.0	(0.4)
Total	39,824	60.1	17.4	39,658	55.1	(0.4)	42,480	57.3	7.1

◆Segment Information(Full Year)

(Millions of yen, %)

		FY2005			FY2006			FY2007 (Projection)		
		amount	% of total	% change	amount	% of total	% change	amount	% of total	% change
C o s m e	Sales	37,098	42.2	6.2	41,286	43.3	11.3	45,300	45.9	9.7
	Gross Profit	27,592	74.4		30,655	74.2		33,700	74.4	
	SGA	22,846	61.6	13.6	25,087	60.8	9.8	27,000	59.6	7.6
	Advertising	5,073	13.7	29.0	5,464	13.2	7.7	4,700	10.4	(14.0)
	Operating Income	4,745	12.8	(24.5)	5,567	13.5	17.3	6,700	14.8	20.3
S u p p l e	Sales	31,131	35.4	5.0	33,246	34.9	6.8	30,200	30.6	(9.2)
	Gross Profit	20,623	66.2		20,829	62.7		19,200	63.6	
	SGA	15,985	51.3	16.9	15,424	46.4	(3.5)	15,700	52.0	1.8
	Advertising	3,291	10.6	31.6	1,835	5.5	(44.2)	2,300	7.6	25.3
	Operating Income	4,638	14.9	(13.6)	5,405	16.3	16.5	3,500	11.6	(35.3)
o t h e r s	Sales	19,706	22.4	(3.3)	20,789	21.8	5.5	23,200	23.5	11.6
	Gross Profit	9,689	49.2		10,597	51.0		11,500	49.6	
	SGA	11,656	59.2	(3.5)	11,359	54.6	(2.5)	12,500	53.9	10.0
	Advertising	2,740	13.9	(20.1)	2,492	12.0	(9.1)	2,900	12.5	16.4
	Operating Income	(1,967)	(10.0)	-	(761)	(3.7)	-	(1,000)	(4.3)	-
Eliminations or Corporate		(1,988)			(1,636)			(1,800)		
I o t a l	Sales	87,937	100.0	3.5	95,322	100.0	8.4	98,700	100.0	3.5
	Gross Profit	57,905	65.8		62,082	65.1		64,400	65.2	
	SGA	52,476	59.7	9.5	53,507	56.1	2.0	57,000	57.8	6.5
	Advertising	11,105	12.6	12.6	9,792	10.3	(11.8)	9,900	10.0	1.1
	Operating Income	5,428	6.2	(30.1)	8,574	9.0	57.9	7,400	7.5	(13.7)

◆Selling, General and administrative expenses(Full Year)

(Millions of yen, %)

		FY2005			FY2006			FY2007 (Projection)		
		amount	% of total	% change	amount	% of total	% change	amount	% of total	% change
Advertising		11,105	12.6	12.6	9,792	10.3	(11.8)	9,900	10.0	1.1
Sales Promotions		9,475	10.8	18.5	9,319	9.8	(1.6)	10,200	10.3	9.4
Transport		4,240	4.8	6.1	4,214	4.4	(0.6)	4,250	4.3	0.9
Communications		2,199	2.5	(9.5)	2,205	2.3	0.3	2,400	2.4	8.8
Fees/Outsourcing		7,482	8.5	4.2	8,050	8.4	7.6	8,700	8.8	8.1
Salaries		10,689	12.2	8.7	12,393	13.0	15.9	13,950	14.1	12.6
Depreciations		1,450	1.6	(13.4)	1,440	1.5	(0.7)	1,550	1.6	7.6
Others		5,834	6.6	17.9	6,091	6.4	4.4	6,050	6.1	(0.7)
Total		52,476	59.7	9.5	53,507	56.1	2.0	57,000	57.8	6.5

◆Number of Shops by Region

As of December 31, 2006

	Hokkaido	Tohoku	Kanto (except Tokyo)	TOKYO	Tokai, Hokuriku & Shinetsu	Kinki	Chugoku, Shikoku	Kyusyu, Okinawa	Total
Fancl Ginza Square	—	—	—	1	—	—	—	—	1
Fancl House	1	5	25	23	17	25	7	6	109
Fancl House J	3	3	25	18	6	15	8	9	87
Genki Station	2	—	—	3	1	1	—	1	8
ATTENIR Shop	—	—	2	2	1	4	1	—	10
Others	—	—	2	2	—	—	—	—	4
Total	6	8	54	49	25	45	16	16	219

◆Number of Shops

	As of March 31, 2002	As of March 31, 2003	As of March 31, 2004	As of March 31, 2005	As of March 31, 2006	As of December 31, 2006	As of March 31, 2007 (Projection)
Fancl Ginza Square	—	—	1	1	1	1	1
Fancl House	114	119	114	110	113	109	108
Fancl House J	—	1	10	37	71	87	88
Genki Station	8	8	9	9	9	8	8
ATTENIR Shop	5	5	6	9	10	10	10
Others	6	11	3	3	4	4	4
Total	133	144	143	169	208	219	219