

◆ Sales By Segment (Three Months)

(Millions of yen,%)

| | | Three Months ended 12/09 | | | Three Months ended 12/09 (※Non-consolidated basis) | | | Three Months ended 12/10 | | | |
|-----------|----------------|--------------------------|------------|----------|---|------------|----------|--------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| Cosmetics | Mail Order | 7,020 | 46.1 | (1.4) | 7,020 | 54.0 | (1.4) | 7,059 | 54.3 | 0.6 | 0.6 |
| | Retail Store | 4,159 | 27.3 | (5.7) | 4,159 | 32.0 | (5.7) | 3,857 | 29.7 | (7.3) | (7.3) |
| | Wholesale | 707 | 4.7 | (4.7) | 707 | 5.4 | (4.7) | 668 | 5.2 | (5.5) | (5.5) |
| | Overseas sales | 3,340 | 21.9 | 232.6 | 1,114 | 8.6 | 10.9 | 1,406 | 10.8 | (57.9) | 26.3 |
| | Sub total | 15,228 | 52.6 | 14.7 | 13,002 | 50.4 | (2.1) | 12,992 | 49.8 | (14.7) | (0.1) |
| Supplies | Mail Order | 3,339 | 40.1 | (7.8) | 3,339 | 45.4 | (7.8) | 3,547 | 43.6 | 6.3 | 6.3 |
| | Retail Store | 1,906 | 22.9 | (9.6) | 1,906 | 25.9 | (9.6) | 1,998 | 24.6 | 4.8 | 4.8 |
| | Wholesale | 1,503 | 18.1 | (9.1) | 1,503 | 20.5 | (9.1) | 2,001 | 24.6 | 33.1 | 33.1 |
| | Overseas sales | 1,571 | 18.9 | 146.8 | 603 | 8.2 | (5.2) | 581 | 7.2 | (63.0) | (3.6) |
| | Sub total | 8,320 | 28.7 | 3.7 | 7,352 | 28.5 | (8.3) | 8,129 | 31.1 | (2.3) | 10.6 |
| Others | Mail Order | 4,418 | 81.4 | (2.2) | 4,418 | 81.4 | (2.2) | 4,051 | 81.2 | (8.3) | (8.3) |
| | Retail Store | 297 | 5.5 | 3.9 | 297 | 5.5 | 3.9 | 265 | 5.3 | (10.8) | (10.8) |
| | Wholesale | 701 | 12.9 | 34.7 | 701 | 12.9 | 34.7 | 671 | 13.5 | (4.3) | (4.3) |
| | Overseas sales | 11 | 0.2 | 28.3 | 7 | 0.2 | (15.6) | (1) | — | — | — |
| | Sub total | 5,429 | 18.7 | 1.8 | 5,425 | 21.1 | 1.7 | 4,986 | 19.1 | (8.1) | (8.1) |
| Total | Mail Order | 14,777 | 51.0 | (3.2) | 14,777 | 57.3 | (3.2) | 14,658 | 56.1 | (0.8) | (0.8) |
| | Retail Store | 6,364 | 22.0 | (6.5) | 6,364 | 24.7 | (6.5) | 6,121 | 23.5 | (3.8) | (3.8) |
| | Wholesale | 2,912 | 10.0 | (0.2) | 2,912 | 11.3 | (0.2) | 3,341 | 12.8 | 14.7 | 14.7 |
| | Overseas sales | 4,924 | 17.0 | 198.3 | 1,725 | 6.7 | 4.6 | 1,987 | 7.6 | (59.6) | 15.1 |
| | Sub total | 28,978 | 100.0 | 8.8 | 25,780 | 100.0 | (3.2) | 26,109 | 100.0 | (9.9) | 1.3 |

(Millions of yen,%)

| | | Three Months ended 12/09 | | | Three Months ended 12/09 (※Non-consolidated basis) | | | Three Months ended 12/10 | | | |
|------|----------------|--------------------------|------------|----------|---|------------|----------|--------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| Rice | Mail Order | 559 | 64.8 | 1.0 | 559 | 64.9 | 1.0 | 481 | 63.5 | (14.0) | (14.0) |
| | Retail Store | 44 | 5.2 | (11.0) | 44 | 5.2 | (11.0) | 37 | 5.0 | (15.6) | (15.6) |
| | Wholesale | 255 | 29.5 | (23.2) | 255 | 29.6 | (23.2) | 231 | 30.5 | (9.3) | (9.3) |
| | Overseas sales | 3 | 0.5 | (28.9) | 2 | 0.3 | (55.5) | 7 | 1.0 | 88.2 | 200.7 |
| | Sub total | 863 | 3.0 | (8.3) | 861 | 3.3 | (8.5) | 757 | 2.9 | (12.2) | (12.1) |
| Kale | Mail Order | 580 | 58.7 | 8.6 | 580 | 58.8 | 8.6 | 555 | 60.3 | (4.4) | (4.4) |
| | Retail Store | 234 | 23.7 | 10.3 | 234 | 23.8 | 10.3 | 208 | 22.7 | (11.0) | (11.0) |
| | Wholesale | 169 | 17.1 | (0.1) | 169 | 17.2 | (0.1) | 153 | 16.6 | (9.5) | (9.5) |
| | Overseas sales | 5 | 0.5 | 10.6 | 2 | 0.2 | (47.1) | 3 | 0.4 | (21.2) | 64.8 |
| | Sub total | 989 | 3.4 | 7.4 | 987 | 3.8 | 7.1 | 921 | 3.5 | (6.9) | (6.7) |

As of the third quarter of the fiscal year ending March 31, 2010, changes have been made in the sales channel segments. Accordingly, wholesale sales through other sales channels are recorded as those of domestic wholesale and others, and overseas sales are recorded as those of overseas wholesale sales and retail sales.

Non-consolidated basis: Scope of consolidation of the fiscal year ending March 31, 2010 is the scope not consolidating FNL/FNCCL.

We have reviewed on "overseas" in the "others" segment by thoroughly categorizing it into cosmetic business and dietary supplement business. As a result, the sales volume of "others" segment in this 3rd quarter is recognized temporarily as decrease in volume.

◆ Sales By Segment (Nine Months)

(Millions of yen,%)

| | | Nine Months ended 12/09 | | | Nine Months ended 12/09 (※Non-consolidated basis) | | | Nine Months ended 12/10 | | | |
|---------------------------------|----------------|-------------------------|------------|----------|--|------------|----------|-------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| C o m p a n y | Mail Order | 19,837 | 49.4 | (1.0) | 19,837 | 52.3 | (1.0) | 18,903 | 51.4 | (4.7) | (4.7) |
| | Retail Store | 12,520 | 31.2 | (5.3) | 12,520 | 33.0 | (5.3) | 11,890 | 32.4 | (5.0) | (5.0) |
| | Wholesale | 2,068 | 5.2 | 24.2 | 2,068 | 5.5 | 24.2 | 1,877 | 5.1 | (9.2) | (9.2) |
| | Overseas sales | 5,714 | 14.2 | 79.9 | 3,487 | 9.2 | 9.8 | 4,077 | 11.1 | (28.6) | 16.9 |
| | Sub total | 40,140 | 52.4 | 5.4 | 37,914 | 51.6 | (0.5) | 36,749 | 51.1 | (8.4) | (3.1) |
| S u p p l y | Mail Order | 9,244 | 42.3 | (7.0) | 9,244 | 44.3 | (7.0) | 9,015 | 42.5 | (2.5) | (2.5) |
| | Retail Store | 5,634 | 25.8 | (8.1) | 5,634 | 27.0 | (8.1) | 5,582 | 26.3 | (0.9) | (0.9) |
| | Wholesale | 4,304 | 19.7 | (6.9) | 4,304 | 20.6 | (6.9) | 4,691 | 22.1 | 9.0 | 9.0 |
| | Overseas sales | 2,665 | 12.2 | 46.6 | 1,698 | 8.1 | (6.6) | 1,915 | 9.1 | (28.1) | 12.8 |
| | Sub total | 21,848 | 28.5 | (2.9) | 20,881 | 28.4 | (7.2) | 21,205 | 29.5 | (2.9) | 1.6 |
| O t h e r s | Mail Order | 11,778 | 80.3 | (1.9) | 11,778 | 80.3 | (1.9) | 10,909 | 78.3 | (7.4) | (7.4) |
| | Retail Store | 891 | 6.1 | 0.4 | 891 | 6.1 | 0.4 | 846 | 6.1 | (5.0) | (5.0) |
| | Wholesale | 1,963 | 13.4 | 16.0 | 1,963 | 13.4 | 16.0 | 2,146 | 15.4 | 9.3 | 9.3 |
| | Overseas sales | 39 | 0.3 | 72.6 | 35 | 0.2 | 54.6 | 28 | 0.2 | (28.8) | (20.6) |
| | Sub total | 14,672 | 19.1 | 0.4 | 14,668 | 20.0 | 0.4 | 13,930 | 19.4 | (5.1) | (5.0) |
| T o t a l | Mail Order | 40,860 | 53.3 | (2.7) | 40,860 | 55.6 | (2.7) | 38,828 | 54.0 | (5.0) | (5.0) |
| | Retail Store | 19,045 | 24.8 | (5.9) | 19,045 | 25.9 | (5.9) | 18,320 | 25.5 | (3.8) | (3.8) |
| | Wholesale | 8,336 | 10.9 | 4.4 | 8,336 | 11.3 | 4.4 | 8,715 | 12.1 | 4.5 | 4.5 |
| | Overseas sales | 8,419 | 11.0 | 67.8 | 5,221 | 7.1 | 4.0 | 6,021 | 8.4 | (28.5) | 15.3 |
| | Sub total | 76,662 | 100.0 | 1.9 | 73,463 | 100.0 | (2.3) | 71,885 | 100.0 | (6.2) | (2.1) |

(Millions of yen,%)

| | | Nine Months ended 12/09 | | | Nine Months ended 12/09 (※Non-consolidated basis) | | | Nine Months ended 12/10 | | | |
|-----------------------|----------------|-------------------------|------------|----------|--|------------|----------|-------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| R i c e | Mail Order | 1,467 | 62.5 | (5.5) | 1,467 | 62.5 | (5.5) | 1,363 | 61.3 | (7.1) | (7.1) |
| | Retail Store | 127 | 5.4 | (18.8) | 127 | 5.4 | (18.8) | 115 | 5.2 | (9.1) | (9.1) |
| | Wholesale | 746 | 31.8 | (31.0) | 746 | 31.8 | (31.0) | 729 | 32.8 | (2.3) | (2.3) |
| | Overseas sales | 7 | 0.3 | (52.2) | 5 | 0.2 | (62.0) | 15 | 0.7 | 112.6 | 167.0 |
| | Sub total | 2,348 | 3.1 | (16.3) | 2,347 | 3.2 | (16.4) | 2,224 | 3.1 | (5.3) | (5.2) |
| K a i s e | Mail Order | 1,701 | 57.9 | 8.5 | 1,701 | 58.0 | 8.5 | 1,694 | 58.9 | (0.4) | (0.4) |
| | Retail Store | 710 | 24.2 | 6.5 | 710 | 24.2 | 6.5 | 676 | 23.5 | (4.9) | (4.9) |
| | Wholesale | 511 | 17.4 | (6.0) | 511 | 17.4 | (6.0) | 496 | 17.2 | (3.1) | (3.1) |
| | Overseas sales | 12 | 0.4 | 40.1 | 9 | 0.3 | 10.9 | 12 | 0.4 | 0.7 | 27.3 |
| | Sub total | 2,937 | 3.8 | 5.3 | 2,934 | 4.0 | 5.2 | 2,879 | 4.0 | (1.9) | (1.9) |

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Non-consolidated basis: Scope of consolidation of the fiscal year ending March 31, 2010 is the scope not consolidating FNL/FNCCL.

◆ Sales By Segment(Full Year)

(Millions of yen,%)

| | | FY2010 | | | FY2010 (※Non-consolidated basis) | | | FY2011 (Projection) | | | |
|---------------------------------|----------------|--------|------------|----------|-------------------------------------|------------|----------|------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| C o m p a n y | Mail Order | 25,754 | 49.6 | (1.5) | 25,754 | 51.7 | (1.5) | 24,700 | 51.5 | (4.1) | (4.1) |
| | Retail Store | 16,431 | 31.7 | (4.5) | 16,431 | 33.0 | (4.5) | 15,300 | 31.9 | (6.9) | (6.9) |
| | Wholesale | 2,715 | 5.2 | 18.7 | 2,715 | 5.4 | 18.7 | 2,420 | 5.0 | (10.9) | (10.9) |
| | Overseas sales | 6,999 | 13.5 | 57.6 | 4,919 | 9.9 | 10.8 | 5,580 | 11.6 | (20.3) | 13.4 |
| | Sub total | 51,902 | 52.2 | 3.6 | 49,821 | 51.6 | (0.5) | 48,000 | 51.1 | (7.5) | (3.7) |
| S u p p l e r | Mail Order | 12,223 | 42.9 | (6.1) | 12,223 | 44.3 | (6.1) | 11,900 | 42.5 | (2.6) | (2.6) |
| | Retail Store | 7,400 | 26.0 | (6.9) | 7,400 | 26.8 | (6.9) | 7,300 | 26.1 | (1.4) | (1.4) |
| | Wholesale | 5,609 | 19.7 | (4.7) | 5,609 | 20.3 | (4.7) | 6,200 | 22.1 | 10.5 | 10.5 |
| | Overseas sales | 3,259 | 11.4 | 45.2 | 2,355 | 8.6 | 4.9 | 2,600 | 9.3 | (20.2) | 10.4 |
| | Sub total | 28,492 | 28.6 | (2.1) | 27,589 | 28.6 | (5.2) | 28,000 | 29.8 | (1.7) | 1.5 |
| O t h e r s | Mail Order | 15,280 | 79.8 | (1.6) | 15,280 | 79.8 | (1.6) | 14,000 | 77.8 | (8.4) | (8.4) |
| | Retail Store | 1,158 | 6.1 | 1.1 | 1,158 | 6.1 | 1.1 | 1,090 | 6.1 | (6.0) | (6.0) |
| | Wholesale | 2,651 | 13.8 | 27.0 | 2,651 | 13.9 | 27.0 | 2,870 | 15.9 | 8.3 | 8.3 |
| | Overseas sales | 50 | 0.3 | (30.1) | 46 | 0.2 | (35.8) | 40 | 0.2 | (21.5) | (14.6) |
| | Sub total | 19,141 | 19.2 | 1.6 | 19,137 | 19.8 | 1.6 | 18,000 | 19.1 | (6.0) | (5.9) |
| T o t a l | Mail Order | 53,258 | 53.5 | (2.6) | 53,258 | 55.1 | (2.6) | 50,600 | 53.8 | (5.0) | (5.0) |
| | Retail Store | 24,991 | 25.1 | (5.0) | 24,991 | 25.9 | (5.0) | 23,690 | 25.2 | (5.2) | (5.2) |
| | Wholesale | 10,976 | 11.0 | 7.0 | 10,976 | 11.4 | 7.0 | 11,490 | 12.2 | 4.7 | 4.7 |
| | Overseas sales | 10,309 | 10.4 | 52.6 | 7,321 | 7.6 | 8.3 | 8,220 | 8.8 | (20.3) | 12.3 |
| | Sub total | 99,536 | 100.0 | 1.6 | 96,548 | 100.0 | (1.5) | 94,000 | 100.0 | (5.6) | (2.6) |

(Millions of yen,%)

| | | FY2010 | | | FY2010 (※Non-consolidated basis) | | | FY2011 (Projection) | | | |
|------------------|----------------|--------|------------|----------|-------------------------------------|------------|----------|------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| R i c e | Mail Order | 1,965 | 63.3 | (3.4) | 1,965 | 63.3 | (3.4) | 1,815 | 62.6 | (7.7) | (7.7) |
| | Retail Store | 169 | 5.4 | (17.4) | 169 | 5.4 | (17.4) | 155 | 5.3 | (8.3) | (8.3) |
| | Wholesale | 961 | 31.0 | (27.0) | 961 | 31.0 | (27.0) | 910 | 31.4 | (5.3) | (5.3) |
| | Overseas sales | 9 | 0.3 | (34.2) | 7 | 0.3 | (44.7) | 20 | 0.7 | 115.6 | 156.5 |
| | Sub total | 3,105 | 3.1 | (13.0) | 3,103 | 3.2 | (13.1) | 2,900 | 3.1 | (6.6) | (6.6) |
| K a i e | Mail Order | 2,202 | 58.2 | 8.3 | 2,202 | 58.3 | 8.3 | 2,205 | 59.6 | 0.1 | 0.1 |
| | Retail Store | 920 | 24.3 | 7.1 | 920 | 24.3 | 7.1 | 865 | 23.4 | (6.0) | (6.0) |
| | Wholesale | 644 | 17.1 | (5.7) | 644 | 17.1 | (5.7) | 610 | 16.5 | (5.4) | (5.4) |
| | Overseas sales | 15 | 0.4 | (5.6) | 13 | 0.3 | (21.3) | 20 | 0.5 | 27.0 | 52.3 |
| | Sub total | 3,783 | 3.8 | 5.3 | 3,780 | 3.9 | 5.2 | 3,700 | 3.9 | (2.2) | (2.1) |

As of the third quarter of the fiscal year ending March 31, 2010, changes have been made in the sales channel segments. Accordingly, wholesale sales through other sales channels are recorded as those of domestic wholesale and others, and overseas sales are recorded as those of overseas wholesale sales and retail sales.

Non-consolidated basis: Scope of consolidation of the fiscal year ending March 31, 2010 is the scope not consolidating FNL/FNCCL.

◆Number of Active Customers

(people)

| | | As of December 31, 2008 | As of December 31, 2009 | As of December 31, 2010 | Increase (decrease) |
|--------------------------|-------------------------|----------------------------|----------------------------|----------------------------|------------------------|
| F A N C L | Cosmetics | 1,382,046 | 1,367,803 | 1,302,711 | (65,092) |
| | Cosmetics Mail Order | 691,239 | 731,841 | 711,016 | (20,825) |
| | Cosmetics Retail Stores | 821,831 | 759,674 | 711,379 | (48,295) |
| | Nutritional Supple | 975,708 | 918,321 | 1,032,139 | 113,818 |
| | Supple Mail Order | 540,391 | 531,911 | 647,249 | 115,338 |
| | Supple Retail Stores | 489,004 | 433,588 | 436,079 | 2,491 |
| | Rice Mail Order | 194,898 | 190,934 | 177,127 | (13,807) |
| | Kale Mail Order | 100,108 | 121,756 | 115,095 | (6,661) |
| | Mail order | 1,111,336 | 1,180,182 | 1,246,962 | 66,780 |
| | Retail Stores | 1,113,130 | 1,018,831 | 975,469 | (43,362) |
| ATTENIR cosme mail order | | 483,341 | 435,659 | 468,877 | 33,218 |

◆Purchase Unit Prices(FANCL)

(Yen,%)

| | Three Months ended 12/09 | Three Months ended 12/10 | % change |
|----------------------|-----------------------------|-----------------------------|----------|
| Cosmetics Mail Order | 6,318 | 6,300 | (0.3) |
| Supple Mail Order | 5,626 | 4,707 | (16.3) |
| Retail Stores | 3,955 | 3,874 | (2.0) |

◆Existing Stores Year-on-year-change

| Three Months ended 12/09 | Three Months ended 12/10 |
|-----------------------------|-----------------------------|
| 97.4% | 96.6% |

◆Segment Information(Three Months)

(Millions of yen,%)

| | Three Months ended 12/09 | | | Three Months ended 12/09 (※Non-consolidated basis) | | | Three Months ended 12/10 | | | | |
|----------------------------|--------------------------|------------|----------|---|------------|----------|--------------------------|------------|----------|----------|-------|
| | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change | |
| C o m m e | Sales | 15,228 | 52.6 | 14.7 | 13,002 | 50.4 | (2.1) | 12,992 | 49.8 | (14.7) | (0.1) |
| | Gross Profit | 11,887 | 78.1 | | 9,615 | 74.0 | | 9,599 | 73.9 | | |
| | SGA | 8,798 | 57.8 | 12.4 | 7,037 | 54.1 | (10.1) | 7,177 | 55.2 | (18.4) | 2.0 |
| | Advertising | 945 | 6.2 | (20.7) | 737 | 5.7 | (38.1) | 804 | 6.2 | (14.9) | 9.1 |
| | Operating Income | 3,088 | 20.3 | 64.4 | 2,578 | 19.8 | 37.2 | 2,422 | 18.6 | (21.6) | (6.0) |
| S u p p l e | Sales | 8,320 | 28.7 | 3.7 | 7,352 | 28.5 | (8.3) | 8,129 | 31.1 | (2.3) | 10.6 |
| | Gross Profit | 5,881 | 70.7 | | 4,862 | 66.1 | | 5,621 | 69.1 | | |
| | SGA | 5,088 | 61.2 | 6.3 | 4,238 | 57.6 | (11.5) | 4,710 | 57.9 | (7.4) | 11.1 |
| | Advertising | 881 | 10.6 | (9.7) | 784 | 10.7 | (19.7) | 1,089 | 13.4 | 23.6 | 39.0 |
| | Operating Income | 792 | 9.5 | 46.1 | 624 | 8.5 | 15.1 | 911 | 11.2 | 15.0 | 46.0 |
| O t h e r s | Sales | 5,429 | 18.7 | 1.8 | 5,425 | 21.1 | 1.7 | 4,986 | 19.1 | (8.1) | (8.1) |
| | Gross Profit | 2,423 | 44.6 | | 2,418 | 44.6 | | 2,382 | 47.8 | | |
| | SGA | 2,407 | 44.3 | (10.3) | 2,402 | 44.3 | (10.5) | 2,358 | 47.3 | (2.0) | (1.8) |
| | Advertising | 457 | 8.4 | (10.2) | 456 | 8.4 | (10.3) | 472 | 9.5 | 3.3 | 3.4 |
| | Operating Income | 16 | 0.3 | — | 15 | 0.3 | — | 23 | 0.5 | 43.8 | 54.5 |
| Eliminations or Corporate | | (312) | | | (312) | | | (394) | | | |
| T o t a l | Sales | 28,978 | 100.0 | 8.8 | 25,780 | 100.0 | (3.2) | 26,109 | 100.0 | (9.9) | 1.3 |
| | Gross Profit | 20,192 | 69.7 | | 16,896 | 65.5 | | 17,603 | 67.4 | | |
| | SGA | 16,606 | 57.3 | 5.7 | 13,990 | 54.3 | (10.9) | 14,640 | 56.1 | (11.8) | 4.6 |
| | Advertising | 2,284 | 7.9 | (14.7) | 1,978 | 7.7 | (26.1) | 2,366 | 9.1 | 3.6 | 19.6 |
| | Operating Income | 3,585 | 12.4 | 88.7 | 2,905 | 11.3 | 52.9 | 2,963 | 11.3 | (17.4) | 2.0 |

◆General and administrative expenses(Three Months)

(Millions of yen,%)

| | Three Months ended 12/09 | | | Three Months ended 12/09 (※Non-consolidated basis) | | | Three Months ended 12/10 | | | |
|------------------|--------------------------|------------|----------|---|------------|----------|--------------------------|------------|----------|----------|
| | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| Advertising | 2,284 | 7.9 | (14.7) | — | — | — | 2,366 | 9.1 | 3.6 | — |
| Sales Promotions | 3,350 | 11.6 | (7.2) | — | — | — | 3,220 | 12.3 | (3.9) | — |
| Transport | 1,054 | 3.6 | (3.0) | — | — | — | 1,026 | 3.9 | (2.6) | — |
| Communications | 519 | 1.8 | (7.0) | — | — | — | 506 | 1.9 | (2.5) | — |
| Fees/Outsourcing | 2,912 | 10.1 | 26.1 | — | — | — | 2,369 | 9.1 | (18.6) | — |
| Salaries | 3,686 | 12.7 | 11.5 | — | — | — | 3,224 | 12.3 | (12.6) | — |
| Depreciations | 586 | 2.0 | 11.2 | — | — | — | 523 | 2.0 | (10.6) | — |
| Others | 2,211 | 7.6 | 36.0 | — | — | — | 1,401 | 5.4 | (36.6) | — |
| Total | 16,606 | 57.3 | 5.7 | — | — | — | 14,640 | 56.1 | (11.8) | — |

Non-consolidated basis: Scope of consolidation of the fiscal year ending March 31, 2010 is the scope not consolidating FNL/FNCL.

◆Segment Information(Nine Months)

(Millions of yen,%)

| | Nine Months ended 12/09 | | | Nine Months ended 12/09 (※Non-consolidated basis) | | | Nine Months ended 12/10 | | | | |
|----------------------------|-------------------------|------------|----------|--|------------|----------|-------------------------|------------|----------|----------|--------|
| | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change | |
| C o m m e | Sales | 40,140 | 52.4 | 5.4 | 37,914 | 51.6 | (0.5) | 36,749 | 51.1 | (8.4) | (3.1) |
| | Gross Profit | 29,782 | 74.2 | | 27,847 | 73.4 | | 26,951 | 73.3 | | |
| | SGA | 23,622 | 58.9 | 0.8 | 21,862 | 57.7 | (6.7) | 21,490 | 58.5 | (9.0) | (1.7) |
| | Advertising | 3,465 | 8.6 | (15.4) | 3,257 | 8.6 | (20.5) | 3,032 | 8.3 | (12.5) | (6.9) |
| | Operating Income | 6,159 | 15.3 | 25.5 | 5,985 | 15.8 | 21.9 | 5,460 | 14.9 | (11.3) | (8.8) |
| S u p p l e | Sales | 21,848 | 28.5 | (2.9) | 20,881 | 28.4 | (7.2) | 21,205 | 29.5 | (2.9) | 1.6 |
| | Gross Profit | 14,681 | 67.2 | | 13,779 | 66.0 | | 14,001 | 66.0 | | |
| | SGA | 12,552 | 57.5 | (1.0) | 11,701 | 56.0 | (7.7) | 12,303 | 58.0 | (2.0) | 5.1 |
| | Advertising | 1,772 | 8.1 | (4.8) | 1,674 | 8.0 | (10.0) | 2,330 | 11.0 | 31.5 | 39.2 |
| | Operating Income | 2,128 | 9.7 | (4.3) | 2,077 | 9.9 | (6.6) | 1,697 | 8.0 | (20.3) | (18.3) |
| O t h e r s | Sales | 14,672 | 19.1 | 0.4 | 14,668 | 20.0 | 0.4 | 13,930 | 19.4 | (5.1) | (5.0) |
| | Gross Profit | 6,708 | 45.7 | | 6,702 | 45.7 | | 6,536 | 46.9 | | |
| | SGA | 7,089 | 48.3 | (8.4) | 7,085 | 48.3 | (8.4) | 6,872 | 49.3 | (3.1) | (3.0) |
| | Advertising | 1,464 | 10.0 | 1.2 | 1,463 | 10.0 | 1.1 | 1,388 | 10.0 | (5.2) | (5.2) |
| | Operating Income | (381) | (2.6) | — | (382) | (2.6) | — | (335) | (2.4) | — | — |
| Eliminations or Corporate | (1,195) | | | (1,195) | | | (1,271) | | | | |
| T o t a l | Sales | 76,662 | 100.0 | 1.9 | 73,463 | 100.0 | (2.3) | 71,885 | 100.0 | (6.2) | (2.1) |
| | Gross Profit | 51,172 | 66.8 | | 48,329 | 65.8 | | 47,489 | 66.1 | | |
| | SGA | 44,460 | 58.0 | (2.2) | 41,844 | 57.0 | (7.9) | 41,937 | 58.3 | (5.7) | 0.2 |
| | Advertising | 6,702 | 8.7 | (9.5) | 6,396 | 8.7 | (13.6) | 6,750 | 9.4 | 0.7 | 5.5 |
| | Operating Income | 6,712 | 8.8 | 37.8 | 6,485 | 8.8 | 33.2 | 5,551 | 7.7 | (17.3) | (14.4) |

◆General and administrative expenses(Nine Months)

(Millions of yen,%)

| | Nine Months ended 12/09 | | | Nine Months ended 12/09 (※Non-consolidated basis) | | | Nine Months ended 12/10 | | | |
|------------------|-------------------------|------------|----------|--|------------|----------|-------------------------|------------|----------|----------|
| | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| Advertising | 6,702 | 8.7 | (9.5) | — | — | — | 6,750 | 9.4 | 0.7 | — |
| Sales Promotions | 8,816 | 11.5 | (8.4) | — | — | — | 8,635 | 12.0 | (2.1) | — |
| Transport | 2,959 | 3.9 | (3.9) | — | — | — | 2,809 | 3.9 | (5.1) | — |
| Communications | 1,542 | 2.0 | (4.6) | — | — | — | 1,482 | 2.1 | (3.9) | — |
| Fees/Outsourcing | 7,246 | 9.5 | 6.7 | — | — | — | 6,655 | 9.3 | (8.2) | — |
| Salaries | 10,092 | 13.2 | (1.8) | — | — | — | 9,718 | 13.5 | (3.7) | — |
| Depreciations | 1,600 | 2.1 | 7.1 | — | — | — | 1,497 | 2.1 | (6.4) | — |
| Others | 5,500 | 7.2 | 6.4 | — | — | — | 4,387 | 6.1 | (20.2) | — |
| Total | 44,460 | 58.0 | (2.2) | — | — | — | 41,937 | 58.3 | (5.7) | — |

Non-consolidated basis: Scope of consolidation of the fiscal year ending March 31, 2010 is the scope not consolidating FNL/FNCCL.

◆Segment Information(Full Year)

(Millions of yen,%)

| | | FY2010 | | | FY2010 (※Non-consolidated basis) | | | FY2011 (Projection) | | | |
|---------------------------------|------------------|---------|------------|----------|-------------------------------------|------------|----------|------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| C o m p a n y | Sales | 51,902 | 52.2 | 3.6 | 49,821 | 51.6 | (0.5) | 48,000 | 51.1 | (7.5) | (3.7) |
| | Gross Profit | 38,314 | 73.8 | | 36,126 | 72.5 | | 35,000 | 72.9 | | |
| | SGA | 30,369 | 58.5 | 0.3 | 28,608 | 57.4 | (5.6) | 28,400 | 59.2 | (6.5) | (0.7) |
| | Advertising | 4,063 | 7.8 | (17.0) | 3,855 | 7.7 | (21.3) | 3,650 | 7.6 | (10.2) | (5.3) |
| | Operating Income | 7,945 | 15.3 | 17.5 | 7,517 | 15.1 | 11.2 | 6,600 | 13.8 | (16.9) | (12.2) |
| S u p p l i e | Sales | 28,492 | 28.6 | (2.1) | 27,589 | 28.6 | (5.2) | 28,000 | 29.8 | (1.7) | 1.5 |
| | Gross Profit | 19,420 | 68.2 | | 18,440 | 66.8 | | 18,500 | 66.1 | | |
| | SGA | 16,170 | 56.8 | (0.4) | 15,319 | 55.5 | (5.7) | 16,200 | 57.9 | 0.2 | 5.7 |
| | Advertising | 2,110 | 7.4 | (4.8) | 2,012 | 7.3 | (9.2) | 2,870 | 10.3 | 36.0 | 42.6 |
| | Operating Income | 3,250 | 11.4 | 10.9 | 3,121 | 11.3 | 6.5 | 2,300 | 8.2 | (29.2) | (26.3) |
| O t h e r s | Sales | 19,141 | 19.2 | 1.6 | 19,137 | 19.8 | 1.6 | 18,000 | 19.1 | (6.0) | (5.9) |
| | Gross Profit | 8,717 | 45.5 | | 8,712 | 45.5 | | 8,500 | 47.2 | | |
| | SGA | 9,205 | 48.1 | (8.3) | 9,201 | 48.1 | (8.4) | 9,150 | 50.8 | (0.6) | (0.6) |
| | Advertising | 1,797 | 9.4 | (2.9) | 1,796 | 9.4 | (2.9) | 1,780 | 9.9 | (1.0) | (0.9) |
| | Operating Income | (488) | (2.6) | — | (489) | (2.6) | — | (650) | (3.6) | — | — |
| Eliminations or Corporate | | (1,549) | | | (1,549) | | | (1,650) | | | |
| T o t a l | Sales | 99,536 | 100.0 | 1.6 | 96,548 | 100.0 | (1.5) | 94,000 | 100.0 | (5.6) | (2.6) |
| | Gross Profit | 66,452 | 66.8 | | 63,279 | 65.5 | | 62,000 | 66.0 | | |
| | SGA | 57,294 | 57.6 | (2.3) | 54,678 | 56.6 | (6.7) | 55,400 | 58.9 | (3.3) | 1.3 |
| | Advertising | 7,971 | 8.0 | (11.1) | 7,664 | 7.9 | (14.5) | 8,300 | 8.8 | 4.1 | 8.3 |
| | Operating Income | 9,158 | 9.2 | 37.4 | 8,600 | 8.9 | 29.0 | 6,600 | 7.0 | (27.9) | (23.3) |

◆General and administrative expenses(Full Year)

(Millions of yen,%)

| | | FY2010 | | | FY2010 (※Non-consolidated basis) | | | FY2011 (Projection) | | | |
|------------------|--|--------|------------|----------|-------------------------------------|------------|----------|------------------------|------------|----------|----------|
| | | amount | % of total | % change | amount | % of total | % change | amount | % of total | % change | % change |
| Advertising | | 7,971 | 8.0 | (11.1) | — | — | — | 8,300 | 8.8 | 4.1 | — |
| Sales Promotions | | 11,460 | 11.5 | (7.8) | — | — | — | 11,400 | 12.1 | (0.5) | — |
| Transport | | 3,858 | 3.9 | (3.0) | — | — | — | 3,720 | 4.0 | (3.6) | — |
| Communications | | 2,062 | 2.1 | (4.8) | — | — | — | 2,010 | 2.1 | (2.6) | — |
| Fees/Outsourcing | | 9,381 | 9.4 | 5.1 | — | — | — | 8,860 | 9.4 | (5.6) | — |
| Salaries | | 13,394 | 13.5 | (1.4) | — | — | — | 13,060 | 13.9 | (2.5) | — |
| Depreciations | | 2,107 | 2.1 | 4.1 | — | — | — | 2,030 | 2.2 | (3.7) | — |
| Others | | 7,056 | 7.1 | 7.9 | — | — | — | 6,020 | 6.4 | (14.7) | — |
| Total | | 57,294 | 57.6 | (2.3) | — | — | — | 55,400 | 58.9 | (3.3) | — |

Non-consolidated basis: Scope of consolidation of the fiscal year ending March 31, 2010 is the scope not consolidating FNL/FNCCL.

◆Number of Shops by Region

As of 31 December, 2010

| | Hokkaido | Tohoku | Kanto (except Tokyo) | TOKYO | Shinetsu | Tokai, Hokuriku & Shinetsu | Kinki | Chugoku, Shikoku | Kyusyu, Okinawa | Total |
|--------------------|----------|--------|-------------------------|-------|----------|-------------------------------|-------|------------------|-----------------|-------|
| Fancl Ginza Square | — | — | — | 1 | — | — | — | — | — | 1 |
| Fancl Shop | 2 | 2 | 3 | 14 | 1 | 7 | 3 | 4 | — | 36 |
| Fancl House | 1 | 3 | 21 | 12 | 16 | 18 | 5 | 5 | — | 81 |
| Fancl House J | 1 | 4 | 20 | 9 | 4 | 9 | 7 | 5 | — | 59 |
| Genki Station | — | — | — | 2 | — | — | — | 1 | — | 3 |
| ATTENIR Shop | 1 | 1 | 2 | 4 | 1 | 4 | 1 | 1 | — | 15 |
| Others | — | — | 2 | — | — | — | — | — | — | 2 |
| Total | 5 | 10 | 48 | 42 | 22 | 38 | 16 | 16 | — | 197 |

◆Number of Shops

| | As of March 31, 2006 | As of March 31, 2007 | As of March 31, 2008 | As of March 31, 2009 | As of March 31, 2010 | As of December 31, 2010 | As of March 31, 2011 (Projection) |
|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---|
| Fancl Ginza Square | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fancl Shop | — | — | 7 | 14 | 24 | 36 | 43 |
| Fancl House | 113 | 107 | 100 | 93 | 85 | 81 | 74 |
| Fancl House J | 71 | 88 | 87 | 68 | 65 | 59 | 54 |
| Genki Station | 9 | 8 | 8 | 5 | 3 | 3 | 3 |
| ATTENIR Shop | 10 | 10 | 11 | 13 | 14 | 15 | 16 |
| Others | 4 | 4 | 4 | 3 | 2 | 2 | 3 |
| Total | 208 | 218 | 218 | 197 | 194 | 197 | 194 |