



May 15, 2006

Summary of (Consolidated) Financial Status and Results for the Third Quarter of FYE June 2006

Company: The Goodwill Group, Inc.

(Code No. 4723, TSE 1st Section)(URL: <http://www.goodwill.com>)

Representative Title Representative Director, Chairman and CEO

Name Masahiro Origuchi

Contact Title Managing Director and CFO

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1. Matters concerning the creation of quarterly financial information

- 1) Use of simplified methods of accounting treatment: No
- 2) Change of accounting methods from the most recent consolidated financial year: Yes
In the 3rd quarter, the Company began applying impairment accounting ("Opinion Paper on the Establishment of Accounting Standards for the Impairment of Fixed Assets" (Business Accounting Council, August 9, 2002) and "Application Guidelines for Accounting Standards for the Impairment of Fixed Assets" (Business Accounting Standard Application Guideline No. 6, October 31, 2003)) for fixed assets. This had no impact on profit and loss.
- 3) Changes in the scope of consolidation and equity-method application: Yes Consolidation (new) 9 companies:
(excluded) -- companies

2. Outline of finances and results for the 3rd quarter FYE June 2006 (July 1, 2005-March 31, 2006)

(1) Progress in (consolidated) management results

(Unit: Rounded down to the nearest 1 million yen)

	Revenues		Gross profits		Operating profits		Recurring profits	
	¥1 million	%	¥1 million	%	¥1 million	%	¥1 million	%
3 rd quarter FYE June 2006	135,135	(29.9)	44,970	(29.3)	5,496	(20.5)	4,531	(24.0)
3 rd quarter FYE June 2005	104,033	(56.7)	34,783	(33.1)	4,562	(-4.9)	3,654	(-10.8)
(Reference) FYE June 2005	142,157	(52.8)	45,966	(49.5)	5,621	(-5.9)	4,320	(-22.0)

Note: Percentages under "revenues," "gross profits," "operating profits" and "recurring profits" represent rate of change from the same quarter the previous year.

(2) Changes in (consolidated) financial status

(Unit: Rounded down to the nearest 1 million yen)

	Total assets		Shareholders' equity		Equity ratio		Shareholders' equity per share	
	¥1 million	%	¥1 million	%	%		yen	sen
3 rd quarter FYE June 2006	165,356	(29.1)	56,378	(55.3)	34.1		25,959	54
3 rd quarter FYE June 2005	128,095	(163.2)	36,305	(121.3)	28.3		57,083	48
(Reference) FYE June 2005	125,459	(41.5)	36,130	(-9.4)	28.8		58,235	69

Note: Percentages under "total assets" and "shareholders' equity" represent rate of change from the same quarter of the previous year. Due to the share split performed on March 1, 2006, the number of shares at the end of this quarter increased year-on-year from 636,003.21 shares to a total of 2,171,788.17 shares.

[Reference] FYE June 2006 (July 1, 2005-June 30, 2006) consolidated results forecast

	Forecast revenues	Forecast recurring profits	Forecast net income	Forecast net income per share	
	¥1 million	¥1 million	¥1 million	yen	sen
Full year	180,000	6,500	3,000	4,746	65

Notes: Results forecasts have not changed from the forecast published on August 23, 2005 in the "Fiscal Year Ending June 2005 Summary of Consolidated Results."

When calculated based on a number of shares that takes into account the conversion of bonds with new share acquisition rights on February 16 and March 2, 2006 and the share split on March 1, 2006, forecast net income per share are 1,486.42 yen.

Note that the forecasts presented above are based on the information available on the date of publication. Actual results may differ significantly from forecasts due to a variety of factors.

Consolidated revenues and recurring profits at record highs for the third quarter of FYE June 2006.

Revenue and profit gains were achieved thanks to strong performance in both core businesses, driven by expanding markets and growing demand.

Business results and financial status

1. Business results

3rd-Quarter Consolidated Results Highlights (Cumulative)

Current 3rd quarter: July 1, 2005-March 31, 2006/Previous 3rd quarter: July 1, 2004-March 31, 2005

(Unit: Rounded down to the nearest 1 million yen)

	Current 3 rd quarter	Previous 3 rd quarter	Rate of change
Revenues	135,135	104,033	29.9%
Cost of sales	90,164	69,249	30.2%
Gross profits	44,970	34,783	29.3%
*1 Amortization of consolidated adjustment account	1,358	1,293	5.0%
Operating profits	5,496	4,562	20.5%
*2 Interest expenses	866	836	3.5%
Recurring profits	4,531	3,654	24.0%

*1 Increase in amortization of consolidated adjustment account

Increased by 65 million yen compared to the same quarter of the previous year to reach 1,358 million yen.

<Breakdown> Amortization of consolidated adjustment account

COMSN, Inc.	¥1,071 million
HU-MANAGEMENT JAPAN CO., LTD	¥217 million
Others	¥68 million

*2 Increase in interest expenses

Increased by 30 million yen compared to the same quarter of the previous year to reach 866 million yen.

The increase in interest expenses was primarily due to higher capital investments for the “COMSN Garden” luxury, resident-paid nursing homes and “Barrington House” residential communities for senior citizens in the institutional nursing care services of COMSN, Inc., etc.

<Outline of current quarter>

During the 3rd quarter, the domestic economic environment continued to be solid, particularly in export sectors, supported by strong performance in the US and Asian economies. However, the situation did not allow for over-optimism because of skyrocketing oil prices, volatile exchange rates and other factors for uncertainty. Within this economic context, the group’s core businesses of “human resources services” and “nursing and health care support” continued to perform strongly, with demand rising and markets expanding.

In “human resources services,” recovering economic conditions increased corporate staffing needs, which combined with efforts to reduce costs and improve the efficiency of management to keep the demand for human resources referral strong. The Goodwill Inc. responded to these trends by enhancing its database with new staff registrations, making use of its inter-office network to improve its supply capacity, and leveraging these efforts to power steady growth. Economic recovery also brought about an increase in large commercial events held by corporations, and Soar Co., Ltd. actively sought large orders for their planning, installation and administration etc.

In the “human resources business,” high-tech companies and others have strong demand for talented staff, while greater use of early retirement systems is accelerating labor-market liquidity. The company offers a full lineup of staffing services in order to accurately meet this demand, including personnel referrals, reemployment support services and employee counseling services. We are currently at the upfront investment stage as we attempt to rebuild this business.

The market for “nursing and health care support” is expanding due to increases in the elderly population and the spread of nursing care insurance. Group member COMSN, Inc. enjoys particularly high recognition and brand strength which, in conjunction with its nationwide, community-based marketing strengths, enable it to provide a full range of senior-citizen services including homecare, institutionalized care and everything in between.

As a result, consolidated revenues for the 3rd quarter rose by ¥31,101 million compared to the 3rd quarter of last year to arrive at ¥135,135 million.

This substantial rise in revenues was driven primarily by the continued solid performance in the “human resources services” and “nursing and health care support” businesses.

Consolidated recurring profits rose ¥876 million year-on-year to ¥4,531 million.

Below are segment results for the third quarter.

(Human resources services)

(Unit: Rounded down to the nearest 1 million yen)

	3 rd quarter FYE June 2006 From July 1, 2005 to March 31, 2006	3 rd quarter FYE June 2005 From July 1, 2004 to March 31, 2005	Rate of change
Revenues from outside customers	83,663	63,331	32.1%
Inter-segment revenues	250	93	167.2%
Total revenues	83,913	63,425	32.3%
Operating profits	6,214	3,874	60.4%
Operating profits prior to amortization of consolidated adjustment account	6,236	3,895	60.0%

In “human resources services,” economic recovery during the 3rd quarter caused corporate staffing needs to rise, while efforts to reduce costs and increase management efficiency produce substantial expansion in the demand for temporary staffing and similar services. Even though the economy is in recovery, companies are not increasing full-time staff but are instead opting to make greater use of part-timers and temporary employees so as to restrain fixed expenses and achieve further improvements in management efficiency.

The advantages of The Goodwill Inc. in human resources services enabled it to use its IT systems so as to provide precise matching of the staff registered in its database, the largest of its kind in Japan, with the needs and work volumes of its clients. Improving economic conditions make it relatively difficult for companies to attract staff, and short-term hiring is becoming particularly difficult in comparison to long-term. Rising recruitment costs and complex labor-management requirements are also factors increasing the total expense to companies for securing staff. In these conditions, the Goodwill business model provides merits to both the company and the worker. For companies, it offers access to a large database and the ability to staff operations as warranted by changing work volumes. During busy periods the company is able to avoid losing opportunities because it is understaffed, while during quieter periods it can run just on its core staff and keep its costs under control. The result is to transform the total payroll into a floating expense for which savings are possible. For registered staff, the Goodwill system means that schedules are not bound in advance. People can choose to work when they want at jobs they prefer from as little as two hours a day and are paid in cash on a daily basis. Wages rise as worker skills improve, giving registered staff increased motivation.

Goodwill offers a very high value-added business model that is able to match the skills and numbers required by companies with the varied forms of work desired by workers. Growth business sectors include manufacturing and inspection lines (due to the 2004 relaxation of restrictions on temporary staff referrals to manufacturing plants, which has significantly expanded demand), restaurants and general offices.

In advertising and publicity, Goodwill began actively publicizing its “Mobaito.Com” web site in the mass media about three years ago and has run extensive television commercials that have achieved high degrees of recognition for the company and increased its brand power. This has resulted in predominant advantages in both recruiting and marketing, where the numbers of both registered staff and client companies have increased. This strategy has the additional merit of no increase in relative costs because the company’s IT systems can be used to run the “Mobaito.Com” site efficiently.

In technical staff referrals, Goodwill Engineering, Inc. has seen rapid expansion in four segments: industrial machinery, electrical/electronic equipment, information processing and control. This business is still at the upfront investment stage, but we are confident in its potential to achieve significant growth in both revenues and profits. Economic recovery has made companies more aggressive and resulted in an increase in large commercial events. Soar Co., Ltd. specializes in meeting that demand.

As a result, the company’s “human resources services” business produced revenues of 83,663 million yen and operating profits of 6,214 million yen during the 3rd quarter.

(Human resources business)

(Unit: Rounded down to the nearest 1 million yen)

	3 rd quarter FYE June 2006 From July 1, 2005 to March 31, 2006	3 rd quarter FYE June 2005 From July 1, 2004 to March 31, 2005	Rate of change
Revenues from outside customers	2,038	3,108	-34.4%
Inter-segment revenues	6	20	-68.2%
Total revenues	2,044	3,128	-34.6%
Operating profit (or loss)	-352	12	—
Operating profits prior to amortization of consolidated adjustment account	-135	198	—

During the 3rd quarter, the human resources business concentrated on accurately serving demand as the job-market liquidity accelerates.

It is making progress on the development of a full lineup. Goodwill Career, Inc. is responsible for personal referrals; Hu-Management Japan Co., Ltd. for reemployment support services; and Goodwill Foresight, Inc. for employee counseling programs (EAP). The synergies created by cross-functional utilization of management resources and information among group companies enable us to provide clients with a wide range of tailor-made services. At the same time, we are also rebuilding our business model.

As a result, the company’s “human resources services” business produced revenues of 2,038 million yen for an operating loss of 352 million yen during the 3rd quarter.

(Nursing and health care support business)

(Unit: Rounded down to the nearest 1 million yen)

	3 rd quarter FYE June 2006 From July 1, 2005 to March 31, 2006	3 rd quarter FYE June 2005 From July 1, 2004 to March 31, 2005	Rate of change
Revenues from outside customers	46,890	36,910	27.0%
Inter-segment revenues	2	—	—
Total revenues	46,893	36,910	27.0%
Operating profits	608	592	2.7%
Operating profits prior to amortization of consolidated adjustment account	1,680	1,664	0.9%

The nursing and health-care support business experienced steady expansion during the 3rd quarter thanks to growth in the nursing care market. Within the group, COMSN, Inc. provides a comprehensive menu of nursing care services, ranging from visiting nursing to institutional care. Examples include group homes for senior citizens with senile dementia and resident-paid nursing homes. The result is a full lineup of services. COMSN, Inc. advertises aggressively in television commercials and mass media and has achieved predominant name and brand recognition. It differentiates itself from the competition with 1) strong B-to-B driven marketing that focuses on referrals from the local community and 2) active recruiting programs that enable it to attract the large numbers of care staff its services require. It also enjoys predominant competitive advantages. The most important aspect of the nursing care business is to provide customers with comfort and hospitality. Being performed repeatedly, day in and day out, nursing care is a business that requires high levels of communication skill. The nursing care itself must be high-quality, and senior citizens must be treated with respect and warmth at all times. COMSN, Inc. has a corporate ideal of “respecting the dignity and independence of senior citizens,” and it is with that in mind that approximately 23,000 care staff provide high-quality nursing services to senior citizens around Japan each and every day. All of our care staff work in close coordination with communities, hospitals, local governments, other nursing care providers, public facilities and other institutions in their marketing activities. The group is also working actively to enhance its lineup of high-quality support services to better meet the needs of senior citizens living at home. Examples include rentals and sales of welfare equipment, home dental services, nursing care taxis, barrier-free services and masseuse referrals.

In terms of institutional care for senior citizens, the company has a nationwide group home business for those with senile dementia and in the greater Tokyo area it is developing a nursing home business geared specifically for people who have been designated “in need of nursing care.” It will continue to prepare and develop services that meet the requirements of clients at all levels. We anticipate that the demand for private nursing care institutions will continue to grow in light of the changing perceptions of institutionalized care among senior citizens and moves to collect hotel costs at public facilities. Private facilities will increasingly be taking up this slack.

As a result, the company’s “nursing and health-care support” business produced revenues of 46,890 million yen and operating profits of 608 million yen during the 3rd quarter.

(Senior residence and restaurant business)

(Unit: Rounded down to the nearest 1 million yen)

	3 rd quarter FYE June 2006 From July 1, 2005 to March 31, 2006	3 rd quarter FYE June 2005 From July 1, 2004 to March 31, 2005	Rate of change
Revenues from outside customers	1,728	—	—
Inter-segment revenues	60	—	—
Total revenues	1,788	—	—
Operating profit (or loss)	-964	—	—
Operating profits prior to amortization of consolidated adjustment account	-935	—	—

During the 3rd quarter, the senior residence business moved forward with progress made on two existing “Barrington House” projects that feature luxury residential communities with health-care services for an entirely new concept in senior services. The business model serves a broad clientele of 55 years of age or older and does not depend on nursing care insurance. Indeed, it is closer to the business models use by hotels, with the land and buildings owned by the company. This in turn requires large upfront investments (we budget approximately ¥25.0 billion total for purchase of land and construction of buildings for the two projects) and a period of two or three years before opening. We are currently investing in advance publicity and advertising to recruit residents for “Barrington House Baji Koen” (scheduled to open in June 2006) and “Barrington House Kichijoji” (scheduled to open in March 2007), and these investments will be recovered once residence and operations began. As a result, the 3rd quarter was in the “upfront investment stage.”

We plan to merge Barrington House, Inc. with COMSN, Inc. on June 11, 2006.

The restaurant business operates 28 restaurants in Japan and 1 restaurant overseas in New York. Growth has been strong thanks to authentic flavors and highly regarded interior designs and atmospheres. Meal services for COMSN nursing care institutions are outsourced to the restaurant business, which is creating synergy in terms of higher occupancy rates.

As a result, the company’s “senior residence and restaurant” business produced revenues of 1,728 million yen for an operating loss of 964 million yen during the 3rd quarter.

(Other businesses)

(Unit: Rounded down to the nearest 1 million yen)

	3 rd quarter FYE June 2006 From July 1, 2005 to March 31, 2006	3 rd quarter FYE June 2005 From July 1, 2004 to March 31, 2005	Rate of change
Revenues from outside customers	814	683	19.1%
Inter-segment revenues	2	0	—
Total revenues	817	683	19.5%
Operating profit (or loss)	-109	-141	—
Operating profits prior to amortization of consolidated adjustment account	-91	-126	—

Turning to the performance of other businesses during the 3rd quarter, childcare facilities are experiencing growing demand as more women enter the workforce and lifestyles become more diversified. These facilities are increasingly being perceived as an important component of the social infrastructure, making it easier to raise children and helping to prevent further declines in Japan's birth rate.

With the enactment of the "Law to Promote Assistance in Rearing the Next Generation," we are also seeing growth in specific requests for child day care services from companies, government agencies, medical institutions, schools and other organizations placing new emphasis on childcare support programs and plans. This business is primarily the responsibility of Coty Co. Ltd.

The pet services market experience of central growth in the percentage of single and senior-citizen households keeping pets. Senior citizens, in particular, have high interest in pets, and this market is expected to expand in the future. Adhoc Corp. offers pet-friendly condominiums and other services that will have synergy with the institutionalized nursing care services offered by COMSN, Inc.

As a result, the company's other businesses produced revenues of 814 million yen for an operating loss of 109 million yen during the 3rd quarter.

2. Financial status

Total assets at the end of the 3rd quarter were 165,356 million yen, an increase of 39,896 million yen compared to the end of the previous consolidated financial year. Shareholders' equity rose 20,248 million yen from the end of the previous consolidated financial year to reach 56,378 million yen.

Below is an overview of the main factors driving these changes.

On the asset side, current assets at the end of the 3rd quarter were 77,739 million yen, an increase of 28,916 million yen compared to the end of the previous consolidated financial year. Cash and cash equivalents rose 19,080 million yen from the end of the previous consolidated financial year to 42,268 million yen as a result of fund-raising activities. Bills receivable and accounts receivable also increased by 8,011 million yen compared to the end of the previous consolidated financial year to reach 19,094 million yen. Tangible fixed assets rose 802 million yen from the end of the previous consolidated financial year to reach 42,068 million yen. The construction of "COMSN Garden" luxury, resident-paid nursing homes and "Barrington House" senior residences produced an increase of 4,418 million yen for buildings and structures compared to the end of the previous financial year, reaching 6,745 million yen at the end of the 3rd quarter. Similarly, the construction suspense account rose by 2,518 million yen compared to the end of the previous financial year to reach 3,932 million yen at the end of the 3rd quarter.

On the liability side, current liabilities at the end of the 3rd quarter were 48,204 million yen, an increase of 8,950 million yen compared to the end of the previous consolidated financial year. Short-term borrowings rose 2,755 million yen compared to the end of the previous financial year to reach 24,844 million yen. Fixed liabilities rose 10,562 million yen from the end of the previous consolidated financial year to reach 59,393 million yen. This was primarily the result of an increase in long-term borrowings, which went increased by 7,515 million yen compared to the end of the previous financial year to reach 55,076 million yen.

Capital was 26,618 million yen at the end of the 3rd quarter, an increase of 12,499 million yen compared to the end of the previous consolidated financial year. The conversion of bonds with new share acquisition rights issue during the 3rd quarter was the primary factor in this. Capital surpluses rose 3,655 million yen from the end of the previous consolidated financial year to reach 39,702 million yen. This represents an increase of 12,499 million yen from the conversion of bonds with new share acquisition rights and a decrease of 8,844 million yen from the retirement of treasury shares.

3. Full-year outlook

With the Japanese economy in expansion, the strong performance of large corporations is spreading to outlying areas and smaller companies are showing greater degrees of activity. We anticipate that companies will continue to seek gains in management efficiency and will accelerate their use of outsourcing as a means to move payroll from a fixed to a floating expense.

In light of these conditions, we think that "human resources services," one of our core businesses, will continue to record stable earnings, enabling it to move into the growth stage as we utilize our predominant networks and staffing capacity to meet rising demand. In our other core business, "nursing and health care support services," we look forward to continued growth as we endeavor to meet demand with a full lineup for senior citizens that ranges from home to institutionalized care services.

The company forecasts consolidated revenues of 180,000 million yen, consolidated recurring profits of 6,500 million yen and consolidated net income of 3,000 million yen for the full accounting year. These figures are unchanged from the results forecast published on August 23, 2005.

4. Consolidated financial statements for the 3rd quarter

1) (Summary) Consolidated Balance Sheet for the 3rd Quarter

(Unit: Rounded down to the nearest 1 thousand yen)

Account	3 rd quarter FYE June 2006 As at March 31, 2006 (A)		3 rd quarter FYE June 2005 As at March 31, 2005 (B)		Year-on-year change		(Reference) FYE June 2005
	Amount	Percentage	Amount	Percentage	Amount (A)–(B)	Rate of change	Amount
Current assets	77,739,103	47.0%	56,741,278	44.3%	20,997,825	37.0%	48,822,530
Fixed assets							
Tangible fixed assets	42,068,212	25.4%	29,110,082	22.7%	12,958,130	44.5%	34,065,794
Intangible fixed assets	33,851,897	20.5%	33,249,268	26.0%	602,629	1.8%	32,791,278
Investments and other assets	11,696,890	7.1%	8,994,752	7.0%	2,702,138	30.0%	9,779,531
Deferred assets	—	—	—	—	—	—	—
Total assets	165,356,104	100.0%	128,095,381	100.0%	37,260,723	29.1%	125,459,134
Current liabilities	48,204,814	29.2%	28,567,598	22.3%	19,637,216	68.7%	39,254,040
Non-current liabilities	59,393,233	35.9%	61,961,267	48.4%	–2,568,034	–4.1%	48,830,369
Total liabilities	107,598,048	65.1%	90,528,866	70.7%	17,069,182	18.9%	88,084,410
Minority interest	1,379,429	0.8%	1,261,237	1.0%	118,192	9.4%	1,244,502
Total capital	56,378,626	34.1%	36,305,277	28.3%	20,073,349	55.3%	36,130,222
Total liabilities, minority interest and capital	165,356,104	100.0%	128,095,381	100.0%	37,260,723	29.1%	125,459,134

Notes: 1. Year-on-year rates of change calculated with the following formula.

$$\text{Rate of change} = \frac{(\text{A}) \text{ Current 1}^{\text{st}} \text{ quarter} - (\text{B}) \text{ Previous 1}^{\text{st}} \text{ quarter}}{(\text{B}) \text{ Previous 1}^{\text{st}} \text{ quarter}} \times 100$$

2. The figures above are unaudited.

2) (Summary) Consolidated Profit and Loss Statement for the 3rd Quarter (Cumulative)

(Unit: Rounded down to the nearest 1 thousand yen)

Term Account	3 rd quarter FYE June 2006 From July 1, 2005 to March 31, 2006 (A)		3 rd quarter FYE June 2005 From July 1, 2004 to March 31, 2005 (B)		Year-on-year change		(Reference) FYE June 2005
	Amount	Percentage	Amount	Percentage	Amount (A)-(B)	Rate of change	Amount
Revenues	135,135,006	100.0%	104,033,643	100.0%	31,101,363	29.9%	142,157,037
Cost of sales	90,164,175	66.8%	69,249,842	66.6%	20,914,332	30.2%	96,190,280
(Gross profits)	44,970,831	33.2%	34,783,800	33.4%	10,187,030	29.3%	45,966,757
Selling, general and administrative expenses	39,474,511	29.2%	30,221,060	29.0%	9,253,450	30.6%	40,345,332
(Of which, amortization of consolidated adjustment account)	(1,358,269)	(1.0%)	(1,293,067)	(1.2%)	(65,202)	(5.0%)	(1,725,406)
[Operating profits]	5,496,320	4.0%	4,562,740	4.4%	933,580	20.5%	5,621,425
Non-operating income							
Interest and dividend income	31,314	0.0%	25,067	0.0%	6,246	24.9%	43,560
Others	319,348	0.2%	194,149	0.2%	125,198	64.5%	256,548
Non-operating expenses							
Interest payable discount fees	866,307	0.6%	836,611	0.8%	29,696	3.5%	1,158,481
Others	449,408	0.3%	290,565	0.3%	158,842	54.7%	442,786
[Recurring profits]	4,531,267	3.3%	3,654,780	3.5%	876,486	24.0%	4,320,265

Notes: 1. The profit and loss statements above omit entries for items below "extraordinary profit or loss."

2. Year-on-year rates of change calculated with the following formula.

$$\text{Rate of change} = \frac{(\text{A}) \text{ Current 3}^{\text{rd}} \text{ quarter} - (\text{B}) \text{ Previous 3}^{\text{rd}} \text{ quarter}}{(\text{B}) \text{ Previous 3}^{\text{rd}} \text{ quarter}} \times 100$$

3. The figures above are unaudited.

3) (Summary) Consolidated Profit and Loss Statement for the 3rd Quarter

(Unit: Rounded down to the nearest 1 thousand yen)

Term Account	3 rd quarter FYE June 2006 From January 1, 2006 to March 31, 2006 (A)		3 rd quarter FYE June 2005 From January 1, 2005 to March 31, 2005 (B)		Year-on-year change	
	Amount	Percentage	Amount	Percentage	Amount (A)–(B)	Rate of change
Revenues	47,591,379	100.0%	36,073,763	100.0%	11,517,616	31.9%
Cost of sales	31,558,146	66.3%	23,762,345	65.9%	7,795,801	32.8%
[Gross profits]	16,033,232	33.7%	12,311,418	34.1%	3,721,814	30.2%
Selling, general and administrative expenses	14,489,048	30.4%	11,331,927	31.4%	3,157,120	27.8%
(Of which, amortization of consolidated adjustment account)	(472,601)	(1.0%)	(432,267)	(1.2%)	(40,333)	(9.3%)
[Operating profits]	1,544,184	3.3%	979,490	2.7%	564,694	57.6%
Non-operating income						
Interest and dividend income	2,646	0.0%	7,455	0.0%	–4,809	–64.5%
Others	131,641	0.3%	58,761	0.2%	72,879	124.0%
Non-operating expenses						
Interest payable discount fees	272,749	0.6%	285,545	0.8%	–12,795	–4.4%
Others	177,364	0.4%	60,968	0.2%	116,396	190.9%
[Recurring profits]	1,228,358	2.6%	699,194	1.9%	529,163	75.6%

Notes: 1. The profit and loss statements above omit entries for items below “extraordinary profit or loss.”

2. Year-on-year rates of change calculated with the following formula.

$$\text{Rate of change} = \frac{(\text{A}) \text{ Current 3}^{\text{rd}} \text{ quarter} - (\text{B}) \text{ Previous 3}^{\text{rd}} \text{ quarter}}{(\text{B}) \text{ Previous 3}^{\text{rd}} \text{ quarter}} \times 100$$

3. The figures above are unaudited.

5. Segment information

Current 3rd quarter (cumulative)

(Unit: Rounded down to the nearest 1 thousand yen)

	Human resources services	Human resources business	Nursing and health care support	Senior residences and restaurants	Others	Total	Written-off or a company-wide	Consolidated
Revenues from outside customers	83,663,134	2,038,070	46,890,829	1,728,147	814,825	135,135,006		135,135,006
Internal sales and transfers between segments	250,511	6632	2666	60315	2710	322836	-322836	—
Total	83,913,646	2044702	46893496	1788463	817535	135457843	-322836	135,135,006
Operating expenses	77,699,146	2397631	46284695	2752943	927380	130061797	-423111	129,638,686
Operating profit (or loss)	6,214,500	-352928	608800	-964480	-109845	5396045	100274	5,496,320
Operating profits prior to amortization of consolidated adjustment account	6,236,086	-135113	1680360	-935178	-91838	6754315	100274	6,854,590

Current 3rd quarter

(Unit: Rounded down to the nearest 1 thousand yen)

	Human resources services	Human resources business	Nursing and health care support	Senior residences and restaurants	Others	Total	Written-off or a company-wide	Consolidated
Revenues from outside customers	28,943,132	768118	15864208	1728147	287772	47591379		47591379
Internal sales and transfers between segments	78,696	996	2328	60315	1725	144063	-144063	—
Total	29,021,829	769114	15866537	1788463	289497	47735442	-144063	47591379
Operating expenses	27,045,015	853656	15815021	2223809	321285	46258788	-211593	46047194
Operating profit (or loss)	1,976,814	-84542	51516	-435345	-31788	1476654	67530	1544184
Operating profits prior to amortization of consolidated adjustment account	1,984,132	-11918	408702	-406043	-25617	1949255	67530	2016786

Previous 3rd quarter (cumulative)

(Unit: Rounded down to the nearest 1 thousand yen)

	Human resources services	Human resources business	Nursing and health care support	Senior residences and restaurants	Others	Total	Written-off or a company-wide	Consolidated
Revenues from outside customers	63,331,517	3,108,114	36,910,160	—	683,851	104,033,643		104,033,643
Internal sales and transfers between segments	93,745	20,866	—	—	91	114703	-114703	—
Total	63,425,263	3,128,980	36,910,160	—	683942	104148346	-114703	104,033,643
Operating expenses	59,551,100	3,116,652	36,317,552	—	825076	99810382	-339479	99,470,903
Operating profit (or loss)	3,874,162	12,327	592,607	—	-141133	4337964	224775	4,562,740
Operating profits prior to amortization of consolidated adjustment account	3,895,449	198,146	1,664,167	—	-126731	5631032	224775	5,855,807

Previous 3rd quarter

(Unit: Rounded down to the nearest 1 thousand yen)

	Human resources services	Human resources business	Nursing and health care support	Senior residences and restaurants	Others	Total	Written-off or a company-wide	Consolidated
Revenues from outside customers	22,096,371	1022354	12680406	—	274631	36073763		36,073,763
Internal sales and transfers between segments	36,286	4664	—	—	0	40950	-40950	—
Total	22,132,657	1027018	12680406	—	274631	36114714	-40950	36,073,763
Operating expenses	21,309,538	1058249	12680951	—	275196	35323936	-229663	35,094,273
Operating profit (or loss)	823,119	-31230	-545	—	-565	790777	188712	979,490
Operating profits prior to amortization of consolidated adjustment account	830,214	31030	356641	—	5158	1223045	188712	1,411,758