



March 30, 2007

**Summary of (Consolidated) Financial Status and Results  
for the Second Quarter of FYE June 2007**

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  
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**1 Matters related to the presentation of the outline of quarterly results**

(i) Use of simplified methods of accounting treatment : No

(ii) Change of accounting methods from the most recent consolidated financial year : Yes

See the entries under "Changes to Important Matters Forming the Basis for Preparation of Interim Consolidated Financial Statements" to the (consolidated) interim financial statements for the fiscal year ending June 2007.

(iii) Changes in the scope of consolidation and equity-method application : Yes

Consolidation (new) 70 companies (excluded) - companies

Equity-method (new) - companies (excluded) - companies

**2 Outline of results for the second quarter FYE June 2007 (July 1, 2006-December 31, 2006)**

Progress in (consolidated) management results

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

	Revenues		Gross profits	
	(million yen)	%	(million yen)	%
2nd quarter FYE June 2007	129,046	47.4	41,278	42.7
2nd quarter FYE June 2006	87,543	28.8	28,937	28.8

	Operating profits		Recurring profits	
	(million yen)	%	(million yen)	%
2nd quarter FYE June 2007	3,947	-0.1	2,326	-29.6
2nd quarter FYE June 2006	3,952	10.3	3,302	11.8

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

**3 Consolidated results forecast for the fiscal year ending June 2007 (July 1, 2006 to June 30, 2007)**

See the entries under "2. Consolidated Results Forecast for the Fiscal Year Ending June 2007 (July 1, 2006 to June 30, 2007)" to the (consolidated) financial statements for the fiscal year ending June 2007.

## Attachments to Consolidated Financial Statements

### Second-Quarter Consolidated Results Highlights

Current second quarter: October 1, 2006-December 31, 2006/Previous second quarter: October 1, 2005-December 31, 2005

(Unit: 1 million yen)

	Current 2nd quarter	Previous 2nd quarter	Rate of change
Revenues	68,687	46,739	46.9%
Cost of sales	46,746	30,909	51.2%
Gross profits	21,940	15,830	38.5%
Depreciation of goodwill	640	439	45.7%
Operating profits	2,160	2,644	-18.3%
Interest expenses	604	296	104.2%
Recurring profits	811	2,298	-64.6%

A general outline of results for the current 2nd quarter will be found in "Business results" of "1. Business Results and Financial Status" to the (consolidated) interim financial statements for the fiscal year ending June 2007.

(Reference )

Breakdown of quarterly consolidated revenues by segment

(Unit: 1 million yen)

Segment	Term	2nd quarter FYE June 2007	2nd quarter FYE June 2006	Rate of change
		From October 1, 2006 To December 31, 2006	From October 1, 2005 To December 31, 2005	
Human resources services		44,418	29,820	49.0%
Nursing and health care support business		20,458	16,060	27.4%
Senior residence and restaurant business		2,919	-	-
Other businesses		890	858	3.7%
Total		68,687	46,739	47.0%

Notes: 1. The amounts above do not include consumption tax etc.

2. Not presented because the staffing numbers and periods etc. for the operations of the group fluctuate widely and do not lend themselves to numerical presentation.

3. Business categories are the categories employed for internal management purposes. The amounts above have been adjusted for internal sales and transfers between segments.

Note that the new segmentation is applied to business categories beginning this consolidated interim accounting term. In order to aid comparability, this presentation reorganizes business categories for the previous interim consolidated accounting term according to the new segmentation rules.

A general outline of results for the current 2nd quarter broken down by segment will be found in "Business results" of "1. Business Results and Financial Status" to the (consolidated) financial statements for the fiscal year ending June 2007.

## (Summary) Consolidated Profit and Loss Statement for the Second Quarter

(Unit: 1 million yen)

Account \ Term	2nd quarter FYE June 2007 From July 1, 2006 To December 31, 2006 (A)		2nd quarter FYE June 2006 From July 1, 2005 To December 31, 2005 (B)		Year-on-year change	
	Amount	Percentage	Amount	Percentage	Amount (A)-(B)	Rate of change
Revenues	68,687	100.0%	46,739	100.0%	21,947	47.0%
Cost of sales	46,746	68.1%	30,909	66.1%	15,837	51.2%
(Gross profits)	21,940	31.9%	15,830	33.9%	6,110	38.5%
Selling, general and administrative expenses	19,780	28.8%	13,185	28.2%	6,594	50.0%
(Of which, depreciation of goodwill)	640	0.9%	439	0.9%	201	45.7%
[Operating profits]	2,160	3.1%	2,644	5.7%	-484	-18.3%
Non-operating revenues						
Interest and dividend income	29	0.1%	26	0.1%	3	11.5%
Others	406	0.6%	83	0.3%	323	389.3%
Non-operating expenses						
Interest expenses	604	0.9%	296	0.5%	308	104.2%
Others	1,179	1.7%	159	0.3%	1,020	639.8%
[Recurring profits]	811	1.2%	2,298	4.9%	-1,486	-64.6%

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

2. Year-on-year changes calculated with the following formula.

$$\text{Rate of change} = \frac{(\text{A}) \text{ Current 4th quarter} - (\text{B}) \text{ Previous 4th quarter}}{(\text{B}) \text{ Previous 4th quarter}} \times 100$$