

## Summary of Consolidated Financial Status and Results for the Second Quarter of FYE June 2008



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### 1. Matters concerning the creation of quarterly financial information

- (1) Use of simplified methods of accounting treatment: None  
 (2) Change in accounting methods from the most recent consolidated accounting year: None  
 (3) Change in the scope of consolidation and equity-method application: None

### 2. Results for the 2nd Quarter of FYE June 2008 (July 1, 2007 to December 31, 2007)

Consolidated management results

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

	Revenues		Gross profits	
	¥1 million	%	¥1 million	%
2nd quarter FYE June 2008	333,339	158.3	69,342	68.0
2nd quarter FYE June 2007	129,046	47.4	41,278	42.7

  

	Operating profits		Recurring profits	
	¥1 million	%	¥1 million	%
2nd quarter FYE June 2008	- 1,371	—	-5,285	—
2nd quarter FYE June 2007	3,947	-0.1	2,326	-29.6

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 FYE June 2008 (July 1, 2007 to June 30, 2008)

See “3. Consolidated results forecast for FYE June 2008 (July 1, 2007 to June 30, 2008) in the Interim (Consolidated) Financial Statements for the Fiscal Year Ending June 2007.

## Attachments to Financial Highlights

### 2<sup>nd</sup> quarter consolidated results highlights

Current 2<sup>nd</sup> quarter: October 1, 2007 – December 31, 2007 / Previous 2nd quarter: October 1, 2006 – December 31, 2006

(Unit: 1 million yen)

	Current 2nd quarter	Previous 2nd quarter	Rate of change
Revenues	161,071	68,687	134.4%
Cost of sales	127,575	46,746	172.9%
Gross profits	33,495	21,940	52.6%
Depreciation of goodwill	873	640	36.2%
Operating profits	-1,720	2,160	—
Interest expenses	1,977	604	226.9%
Recurring profits	-3,121	811	—

Summary results for the 2nd quarter are generally as noted in "1. Business results" in the Interim (Consolidated) Financial Statements for the Fiscal Year Ending June 2007.

(Reference)

Breakdown of consolidated quarterly revenues by segment

(Unit: 1 million yen)

Term	2 <sup>nd</sup> quarter FYE June 2008 From October 1, 2007 to December 31, 2007	2 <sup>nd</sup> quarter FYE June 2007 From October 1, 2006 to December 31, 2006	Year-on-year change
Segment			
Human resources services	150,846	44,418	239.6%
Nursing and health care support business	7,217	20,458	-64.7%
Other businesses	3,006	3,810	-21.1%
Total	161,071	68,687	134.5%

Note(s):

1. The amounts above do not include consumption tax etc.
2. The numbers of people and periods etc. that they are involved in the operations of the group are not constant and have not been presented here due to the difficulties involved in quantification.
3. Business categories are the categories employed for internal management purposes. The amounts above are after adjustment for internal sales and transfers among segments.

Summary segment results for the 2nd quarter are generally as noted in "1. Business results" in the Interim (Consolidated) Financial Statements for the Fiscal Year Ending June 2007.

(Summary) Consolidated Profit and Loss Statement for the 2<sup>nd</sup> Quarter

(Unit: 1 million yen)

Account	Term	2nd quarter FYE June 2008 From October 1, 2007 to December 31, 2007 (A)		2nd quarter FYE June 2007 From October 1, 2006 to December 31, 2006 (B)		Year-on-year change	
		Amount	Percentage	Amount	Percentage	Amount (A)-(B)	Rate of change
Revenues		161,071	100.0%	68,687	100.0%	92,383	134.4%
Cost of sales		127,575	79.2%	46,746	68.1%	80,829	172.9%
(Gross profits)		33,495	20.8%	21,940	31.9%	11,554	52.6%
Selling, general and administrative expenses		35,215	21.9%	19,780	28.8%	15,434	78.0%
(Of which, depreciation of goodwill)		873	0.5%	640	0.9%	232	36.2%
(Operating profits)		-1,720	-1.1%	2,160	3.1%	-3,880	
Non-operating income							
Interest receivable		426	0.4%	29	0.1%	396	
Others		1,025	0.6%	406	0.6%	618	152.2%
Non-operating expenses							
Interest payable		1,977	1.2%	604	0.9%	1,373	226.9%
Others		875	0.5%	1,179	1.7%	-304	-25.7%
(Recurring profits)		-3,121	-1.9%	811	1.2%	-3,933	

- Notes: 1. The profit and loss statement above omits all entries below extraordinary profit or loss.  
2. Year-on-year rates of change calculated with the following formula.

$$\text{Rate of change} = \frac{(\text{A}) \text{ Current 2}^{\text{nd}} \text{ quarter} - (\text{B}) \text{ Previous 2}^{\text{nd}} \text{ quarter}}{(\text{B}) \text{ Previous 2}^{\text{nd}} \text{ quarter}} \times 100$$