



## Interim (Consolidated) Financial Statements for FYE June 2008

February 26, 2008

Name of listed company: The Goodwill Group, Inc.

Listed exchange: Tokyo

Code No.: 4723

(URL: <http://www.goodwill.com>)
 Representative: Name: Shinichiro Kawakami  
 Position: Representative Director and President

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Scheduled date of securities report submission

March 28, 2008

(Note: Amounts are presented rounded down to the nearest 1 million yen.)

### 1. Consolidated results for the interim term ending December 2007 (July 1, 2007 to December 31, 2007)

#### (1) Consolidated business results (Percentages indicate year-on-year rate of change from the previous interim period)

	Revenues		Operating profits		Recurring profits		Interim net income	
	million yen	%	million yen	%	million yen	%	million yen	%
Fiscal half-year ending December 2007	333,339	158.3	-1,371	-	-5,285	-	-759	-
Fiscal half-year ending December 2006	129,046	47.4	3,947	-0.1	2,326	-29.6	-28,790	-
Fiscal year ending June 2007	509,001	173.7	9,945	26.0	6,794	1.3	-40,708	-

	Net income per share		Net income per share after adjustment for latent shares	
	yen	sen	yen	sen
Fiscal half-year ending December 2007	-313	95	-	-
Fiscal half-year ending December 2006	-13,836	49	-	-
Fiscal year ending June 2007	-19,510	20	-	-

Notes: Equity method investment profit/loss:

Fiscal half-year ending December 2007 N/A

Fiscal half-year ending December 2006 N/A

Fiscal year ending June 2007 N/A

#### (2) Consolidated financial status

	Total assets		Net assets		Capital ratio		Net assets per share	
	million yen	sen	million yen	sen	%	yen	sen	
Fiscal half-year ending December 2007	304,393		44,088		6.3	7,723	61	
Fiscal half-year ending December 2006	397,729		45,722		5.4	10,191	57	
Fiscal year ending June 2007	366,638		35,957		2.6	4,569	51	

Notes: Net worth

Fiscal half-year ending December 2007 19,249 million yen

Fiscal half-year ending December 2006 21,324 million yen

Fiscal year ending June 2007 9,561 million yen

#### (3) Consolidated cash flow status

	Cash flows from operating activities		Cash flows from investing activities		Cash flows from financing activities		Balance of cash and cash equivalents	
	million yen	sen	million yen	sen	million yen	sen	million yen	sen
Fiscal half-year ending December 2007	-4,836		33,701		-29,624		56,400	
Fiscal half-year ending December 2006	-1,711		-35,995		115,975		94,584	
Fiscal year ending June 2007	-9,380		-45,512		96,382		57,901	

### 2. Dividends

(Date of record)	Dividend per share									
	End of Q 1		End of H 1		End of Q 3		End of term		Full-year	
	yen	sen	yen	sen	yen	sen	yen	sen	yen	sen
FYE June 2007	-	-	-	-	-	-	-	-	0	00
FYE June 2008	-	-	-	-	-	-	-	-		
FYE June 2008 (Forecast)	-	-	-	-	-	-	-	-	0	00

### 3. Consolidated results forecast for FYE June 2008 (July 1, 2007 to June 30, 2008)

(Percentages indicate year-on-year rate of change)

	Revenues		Operating profits		Recurring profits		Net income		Net income per share	
	million yen	%	million yen	%	million yen	%	million yen	%	yen	sen
Full year	570,000	12.0	0	-	-9,000	-	0	-	0	00

### 4. Others

(1) Change in major subsidiaries during the term (change in designated subsidiaries resulting in change in scope of consolidation)  
No

(2) Changes in accounting principles and procedures or methods of presentation etc. for consolidated interim financial statements (noted in "Changes in Substantive Matters that Form the Basis for the Creation of Consolidated Interim Financial Statements")

1 Changes in conjunction with amendments to accounting standards etc.

No

2 Other changes

No

(3) Issued and outstanding shares (common stock)

1 Year-end issued and outstanding shares (including treasury shares)

Fiscal half-year ending December 2007

2,522,118 shares

Fiscal half-year ending December 2006

2,122,118 shares

Fiscal year ending June 2007

2,122,118 shares

2 Treasury shares at end of term

Fiscal half-year ending December 2007

29,763 shares

Fiscal half-year ending December 2006

29,762 shares

Fiscal year ending June 2007

29,762 shares

Note: For the number of shares that form the basis for calculation of net income per share (consolidated), see p. 26, "Per-Share Information."

(Reference) Outline of non-consolidated results

1. Non-consolidated interim results for FYE June 2008 (July 1, 2007 to Dec. 31, 2007)

(1) Non-consolidated business results

(Percentages indicate year-on-year rate of change)

	Revenues		Operating profits		Recurring profits		Net income	
	million yen	%	million yen	%	million yen	%	million yen	%
Fiscal half-year ending December 2007	6,742	34.9	3,225	-0.4	-489	-	-5,276	-
Fiscal half-year ending December 2006	4,997	83.6	3,237	197.1	1,423	145.1	-28,571	-
Fiscal year ending June 2007	10,584	85.7	4,891	92.8	1,637	10.0	-30,523	-

	Net income per share	
	yen	sen
Fiscal half-year ending December 2007	-2,213	86
Fiscal half-year ending December 2006	-13,731	48
Fiscal year ending June 2007	-14,629	04

(2) Non-consolidated financial status

	Total assets	Net assets	Capital ratio	Net assets per share	
	million yen	million yen	%	yen	sen
Fiscal half-year ending December 2007	203,966	20,595	10.1	8,263	61
Fiscal half-year ending December 2006	223,697	16,459	7.4	7,866	38
Fiscal year ending June 2007	258,293	14,573	5.6	6,965	29

Notes: Net worth

Fiscal half-year ending December 2007 20,595 million yen

Fiscal half-year ending December 2006 16,459 million yen

Fiscal year ending June 2007 14,573 million yen

2. FYE June 2008 (July 1, 2007 – June 30, 2008) non-consolidated results forecast

The company is a holding company and is managed on a consolidated basis. It therefore does not publish non-consolidated results forecasts.

Explanation of appropriate use of results forecasts and other matters of note

The plans, outlooks and forecast figures etc. for the group and all other references to the future contained in this document represent forecasts according to the best judgments of the management based on the information available at the current point in time.

Actual results may vary from the content of this document due to changes in the economic circumstances and employment conditions in which the company finds itself, changes in interest rates etc., the enactment and amendment of laws and ordinances related to the businesses of the group, damage etc. to corporate infrastructure due to natural disasters, man-made disasters and other forces majeure, and many other factors.

## 1. Business Results

### (1) Analysis of business results

#### (i) Overview of this interim period

During this interim consolidated accounting period there were causes for concern for the Japanese economy from the slowdown in the US economy and skyrocketing oil prices, which began to influence short-term economic trends and dampen the improvements that had been seen in corporate earnings. On the jobs side as well there were more concerns about the future as improvements in the full unemployment rate flattened and the ratio of job offers to job seekers declined. However, the country also entered a new phase with a growing national debate on how to improve the treatment of non-full time employees.

In response to this environment, companies have increased their temporary staffing to cover what continues to be booming demand for personnel. The company achieved a steady expansion in the scale of its operations thanks to integration of its human resources services with the domestic and international services of Goodwill Premier, Inc., which it acquired. The expansion in the scale of the group's operations is carving out a predominant position for it on the staffing supply side.

In the nursing care business, with the exception of some consigned operations, the company completed the assignment of the home-care services and residential-care services of subsidiary COMSN, Inc. Progress was also made in the assignment of the nursing care business and allied services of other subsidiaries, taking appropriate care to ensure that the assignees will maintain the continuity of services for customers and employment for staff. In the assignment of the nursing care business within the Premier Group, the company accelerated the posting of losses on the sale of Crystal Care Institution Center, Inc. and Crystal Care Center, Inc. to this interim consolidated accounting period. Turning to the sale of COMSN Garden and Barrington House nursing care-related assets, the agreement for the sale of COMSN Garden was concluded and fulfilled during this interim consolidated accounting period, but the agreement for Barrington House was extended until February or thereafter due to problems with the clerical procedures. The company has therefore accelerated posting of the expected losses on Barrington House only during this interim consolidated accounting period and has not reflected profits on the assignment of COMSN Garden.

In other businesses, sales of operations and fixed assets were posted during this interim consolidated accounting period.

#### (ii) Consolidated results highlights for this interim period (6-month results)

The human resources business performed solidly, primarily due to results from Goodwill Premier, Inc., which the company acquired. During this interim consolidated accounting period the unit posted consolidated revenues of 333,339 million yen, a large increase of 204,292 million yen over the same period last year. Recurring profits declined by 7,612 million yen from the same period last year to turn in a recurring loss of 5,285 million yen.

During this interim consolidated accounting period, the assignment of the nursing care and allied businesses and assets of subsidiary COMSN, Inc. and other members of the group generated both extraordinary profits and extraordinary losses. The details will be explained together with other results highlights occurring during this interim consolidated accounting period.

#### Consolidated net income

Increased 28,031 million yen from the same period last year to reach -759 million yen. Below is a breakdown of the extraordinary profits or losses and corporate tax etc. for this interim consolidated accounting period.

<Breakdown>

Details	Amount Amount (in million yen)
Recurring profits	-5,285
Profit on sale of nursing care business	17,910
Extraordinary losses from the nursing care business	-4,256
Impairment of Barrington House Kichijoji	-4,492
Loss on closing of locations	-2,220
Other extraordinary profit or loss	352
Net income before adjustment for taxes etc.	2,009
Corporate tax etc. and minority shareholder gains or losses	-2,768
Interim net income	-759

## Depreciation of goodwill

Increased 481 million yen from the same period last year to reach 1.7 billion yen.

<Breakdown>	Depreciation of goodwill	Goodwill Premier domestic	846 million yen
		Goodwill Premier international	519 million yen
		Others	334 million yen

## Factors in the increase in interest payable

Increased 2,572 million yen from the same period last year to reach 3,532 million yen.

The primary factor was an increase in interest payments in conjunction with the increase in consolidated subsidiaries.

## Factors in the increase in extraordinary profit

Increased 19,717 million yen from the same period last year to reach 20.38 billion yen.

The primary factor was a 17.91 billion yen profit on the assignment of the nursing care business of COMSN, Inc.

## (iii) Segment information

### (Human resources and outsourcing services)

In human resources and outsourcing services, the company provides staffing services for engineering, light manufacturing, clerical, manufacturing and execution management etc. and is enhancing its foundations as a comprehensive human resources services provider.

The demand for temporary staffing continues to be high due both to the difficulties faced by companies when recruiting and also to efforts to reduce costs and improve the efficiency of operations. Engineering staffing services are one of the group's core services, and engineers are in particularly tight demand, leading to expectations of future growth for this area. On the other hand, some of the company's light manufacturing staffing services require more careful, rigorous and appropriate management due to problems with referrals to prohibited work areas, violations of prohibitions against double referral and other issues with the accountability and management as a referral manager. As a result of these problems, subsidiary Goodwill, Inc. was issued a worker referral services suspension order and worker referral service improvement order by the Tokyo Labour Bureau on January 11, 2008. We wish to apologize for any inconvenience and concern that this has caused to our customers, registered staff, other related parties and shareholders. The company is moving quickly to enhance its compliance systems and has enacted emergency measures to provide for more appropriate management of referral managers and ensure that referral services are administered in a proper manner. The entire group is pulling together in a concerted effort to restore faith and trust.

Nonetheless, operating profits for this interim consolidated accounting period declined by 3,739 million yen to 1,774 million yen.

### (Nursing and health care support services)

In the nursing and health care support business, with the exception of some consigned services, the company completed the assignment of the home-care services and institutional nursing services of nursing-care subsidiary COMSN, Inc. The nursing care business of the Premier Group was assigned during October 2007, and its results for the financial year ending March are therefore posted only for the first half of the year, from April to September.

The operating loss for this interim consolidated accounting period increased by 2,992 million yen to 4,219 million yen.

### (Other businesses)

In the restaurant business, the group has 46 establishments in Japan and 2 overseas (both in New York). They serve to advance its business, to provide a means of returning profits to shareholders in the form of meal services and to improve the welfare of employees. The company provides a wide range of human resources services and also engages in staffing referrals in this area.

The operating loss for this interim consolidated accounting period increased by 536 million yen to 1,626 million yen.

## (iv) Full-year forecast

Results for interim period were generally as planned. At the current point in time there has been no change in the full-year forecast for the year ending June 2008 published on December 25, 2007.

As a group, we have reformulated our overall management strategy to provide optimal allocation of resources to growth areas, strengthen corporate governance and improve the transparency of operations.

In our human resources business, in particular, we are moving quickly to enact measures that will ensure that referral services are operated in an appropriate manner.

The company does not publish interim consolidated results forecasts and therefore has presented comparisons against the same period last year.

## (2) Analysis of financial position

Gross assets for this interim consolidated accounting period were 304,393 million yen, a decline of 93,336 million yen compared to the end of the previous interim consolidated accounting period. Similarly, shareholders equity declined by 1,968 million yen from the end of the previous interim consolidated accounting period to 19,465 million yen. Below is a description of the primary factors behind these changes.

In assets, current assets declined by 71,130 million yen compared to the end of the previous interim consolidated accounting period to 161,098 million yen. This was primarily due to the withdrawal from the nursing care business and a decline in interest-bearing debt that resulted in a decline in cash and deposits to 57,988 million yen, down 38,069 million yen compared to the end of the previous interim consolidated accounting period. The withdrawal from the nursing care business also resulted in a decline in accrued operating receivables to 2,106 million yen, down 13,063 million yen compared to the end of the previous interim consolidated accounting period and a decline in trade notes and accounts receivable to 80,456 million yen, down 13,804 million yen compared to the end of the previous interim consolidated accounting period.

Fixed assets declined by 22,206 million yen compared to the end of the previous interim consolidated accounting period to 143,294 million yen. This was primarily due the sale of the operations of COMSN, Inc. and NSS Corporation, resulting in a decline of 4,320 million yen compared to the end of the previous interim consolidated accounting period on the buildings and structures account and construction suspense account, which totaled 22,457 million yen. The sale of aircraft also resulted in a decline of 3,043 million yen compared to the previous interim consolidated accounting period. Long-term loans declined by 3,169 million yen compared to the previous interim consolidated accounting period to 2,936 million yen.

In liabilities, current liabilities declined by 47,639 million yen compared to the end of the previous interim consolidated accounting period to 232,580 million yen. This was primarily due to a decline of 18,377 million yen in short-term borrowings compared to the end of the previous interim consolidated accounting period, which came in at 142,964 million yen. In addition, accrued corporate taxes etc. and accrued consumption tax etc. were 6,696 million yen, down 10,789 million yen compared to the end of the previous interim consolidated accounting period primarily from the assignment of the nursing care business. Non-current liabilities also declined to 27,724 million yen, down 44,061 million yen compared to the end of the previous interim consolidated accounting period. The primary factors were a reduction in interest-bearing debt funded by the proceeds received in conjunction with the sale of the nursing care business of COMSN, Inc. and other subsidiaries. As a result, bonds and long-term borrowings declined by 38,275 million yen compared to the end of the previous interim consolidated accounting period to 19,345 million yen.

Shareholders equity declined to 19,465 million yen, down 1,968 million yen compared to the end of the previous interim consolidated accounting period. The primary factors in this were a capital increase through the issue of new shares worth 11,297 million yen and a decline of 13,266 million yen in retained earnings from the previous interim consolidated accounting period.

### \* Reduction of interest-bearing debt

	End of the previous interim consolidated accounting term (December 31, 2006) Amount (in million yen)	End of this interim consolidated accounting term (December 31, 2007) Amount (in million yen)	Decline Amount (in million yen)
Bonds scheduled for redemption within 1 year	3,922	3,250	672
Short-term borrowings	161,341	142,964	18,377
Bonds	8,467	4,065	4,402
Long-term borrowings	49,153	15,280	33,873
Total	222,883	165,559	57,324

## 4. Consolidated Interim Financial Statements

### (1) Consolidated Interim Balance Sheet

Classification	Note number	End of previous interim consolidated accounting term (December 31, 2006)		End of this interim consolidated accounting term (December 31, 2007)		Previous consolidated accounting term summary consolidated balance sheet (June 30, 2007)		
		Amount (in million yen)	Percent age (%)	Amount (in million yen)	Percentage (%)	Amount (in million yen)	(Percentage) (%)	
(Assets)								
I Current assets								
1. Cash and deposits		96,057		57,988		59,601		
2. Trade notes and accounts receivable		94,260		80,456		86,458		
3. Accrued operating receivables		15,169		2,106		13,151		
4. Inventories		2,577		1,179		1,520		
5. Deferred tax assets		7,647		9,422		11,229		
6. Prepaid expenses		6,129		5,891		10,802		
7. Others		12,624		7,186		23,156		
8. Reserve against defaults		-2,238		-3,131		-4,610		
Total current assets		232,228	58.4	161,098	52.9	201,311	54.9	
II Fixed assets								
1. Tangible fixed assets								
(1) Buildings and structures		28,191		27,570		37,690		
Cumulative depreciation and amortization		6,049	22,141	5,288	22,281	7,219	30,471	
(2) Aircraft		3,604		-		3,604		
Cumulative depreciation and amortization		561	3,043	-	-	655	2,949	
(3) Fixtures and equipment		11,524		11,067		11,622		
Cumulative depreciation and amortization		6,971	4,553	7,032	4,034	7,015	4,606	
(4) Land			27,456		25,739		27,495	
(5) Construction suspense account			4,636		175		743	
(6) Others		1,535		1,805		2,042		
Cumulative depreciation and amortization		795	739	987	817	925	1,116	
Total tangible fixed assets			62,569	15.7	53,049	17.4	67,382	18.4
2. Intangible fixed assets								
(1) Goodwill			65,213		61,697		64,247	
(2) Software			1,563		1,472		1,472	
(3) Others			7,984		10,693		10,272	
Total intangible fixed assets			74,761	18.8	73,863	24.3	75,992	20.7
3. Investments and other assets								
(1) Investment securities			4,203		2,466		3,914	
(2) Long-term loans			6,105		2,936		1,983	
(3) Deferred tax assets			1,385		3,775		2,777	
(4) Bankrupt credits etc.			323		934		723	
(5) Lease guarantee money			11,068		9,235		9,992	
(6) Long-term prepaid expenses			4,593		134		1,517	
(7) Others			4,854		2,132		3,422	
(8) Reserve against defaults			-1,627		-3,232		-1,150	
(9) Reserve against investment losses			-2,738		-1,999		-1,228	
Total investments and other assets			28,168	7.1	16,381	5.4	21,952	6.0
Total fixed assets			165,500	41.6	143,294	47.1	165,327	45.1
Total assets			397,729	100.0	304,393	100.0	366,638	100.0

Classification	Note number	End of previous interim consolidated accounting term (December 31, 2006)		End of this interim consolidated accounting term (December 31, 2007)		Previous consolidated accounting term summary consolidated balance sheet (June 30, 2007)	
		Amount (in million yen)	Percentage (%)	Amount (in million yen)	Percentage (%)	Amount (in million yen)	Percentage (%)
<b>(Liabilities)</b>							
<b>I Current liabilities</b>							
1. Bills payable and accounts payable		8,009		4,099		3,420	
2. Bonds scheduled for redemption within 1 year		3,922		3,250		4,126	
3. Short-term borrowings		161,341		142,964		168,004	
4. Accrued expenses		56,307		38,457		52,913	
5. Accrued corporate taxes etc.		11,092		2,813		10,006	
6. Accrued consumption tax etc.		6,393		3,882		6,202	
7. Outstanding accounts		-		18,900		12,703	
8. Reserve for bonuses		8,696		7,323		7,683	
9. Reserve for order-booking losses		341		175		455	
10. Reserve for losses on data equipment charges		-		1,016		3,265	
11. Reserve for refund of nursing care fees		-		2,126		1,837	
12. Reserve for losses on withdrawal from businesses		-		261		1,245	
13. Others		24,114		7,307		13,658	
Total current liabilities		280,220	70.5	232,580	76.4	285,524	77.9
<b>II Non-current liabilities</b>							
1. Bonds		8,467		4,065		6,255	
2. Long-term borrowings		49,153		15,280		24,459	
3. Reserve for retirement benefits		2,985		4,789		4,552	
4. Others		11,180		3,589		9,888	
Total non-current liabilities		71,786	18.0	27,724	9.1	45,156	12.3
Total liabilities		352,006	88.5	260,305	85.5	330,680	90.2
<b>(Net assets)</b>							
<b>I Shareholders' equity</b>							
1. Capital		26,618	6.7	32,267	10.6	26,618	7.3
2. Capital surplus		35,980	9.0	41,628	13.7	35,980	9.8
3. Retained earnings		-38,659	-9.7	-51,925	-17.1	-50,576	-13.8
4. Treasury shares		-2,506	-0.6	-2,506	-0.8	-2,506	-0.7
Total shareholders equity		21,434	5.4	19,465	6.4	9,516	2.6
<b>II Valuation/translation discrepancy etc.</b>							
1. Net unrealized gain/loss on other securities		4	0.0	-153	-0.1	-73	-0.0
2. Deferred profit/loss on hedges		-115	-0.0	-44	-0.0	-47	-0.0
3. Foreign currency translation adjustment account		1	0.0	-17	-0.0	165	0.0
Total valuation/translation discrepancy etc.		-109	-0.0	-215	-0.1	44	0.0
<b>III Minority shareholder equity</b>							
Total net assets		45,722	11.5	44,088	14.5	35,957	9.8
Total net assets and liabilities		397,729	100.0	304,393	100.0	366,638	100.0

## (2) Consolidated Interim Profit and Loss Statement

Classification	Note number	Previous interim consolidated accounting term (From July 1, 2006 to December 31, 2005)		This interim consolidated accounting term (From July 1, 2007 to December 31, 2007)		Previous consolidated accounting term summary consolidated profit/loss statement (From July 1, 2006 to June 30, 2007)				
		Amount (in million yen)	Percentage (%)	Amount (in million yen)	Percentage (%)	Amount (in million yen)	Percentage (%)			
I Revenues			129,046	100.0		333,339	100.0		509,001	100.0
II Cost of sales			87,767	68.0		263,996	79.2		386,397	75.9
Gross profits			41,278	32.0		69,342	20.8		122,603	24.1
III Selling, general and administrative expenses										
1. Wages and allowances		15,758			31,700			46,925		
2. Retirement benefit expenses		74			116			172		
3. Leases		3,713			8,529			13,407		
4. Communications expenses		1,207			2,189			3,465		
5. Depreciation of goodwill		1,219			1,700			2,954		
6. Depreciation and amortization		1,284			1,610			3,771		
7. Allocation to reserve against defaults		225			238			976		
8. Advertising expenses		2,283			2,944			5,326		
9. Recruitment expenses		2,288			4,024			6,966		
10. Others		9,275	37,331	28.9	17,660	70,714	21.2	28,690	112,657	22.1
Operating profits or losses (-)			3,947	3.1		-1,371	-0.4		9,945	2.0
IV Non-operating revenues										
1. Interest receivable		37			428			146		
2. Fees receivable		11			12			24		
3. Rent receivable		228			230			295		
4. Refund add-on		-			98			10		
5. Appraisal profit on interest-rate swaps		153			-			271		
6. Foreign exchange profits		84			-			260		
7. Others		77	593	0.4	649	1,418	0.4	1,189	2,199	0.4
V Non-operating expenses										
1. Interest expenses		959			3,532			3,132		
2. Fees payable		936			1,151			1,119		
3. Foreign exchanges losses		-			7			-		
4. Others		318	2,214	1.7	641	5,332	1.6	1,100	5,351	1.1
Recurring profits or losses (-)			2,326	1.8		-5,285	-1.6		6,794	1.3
VI Extraordinary profits										
1. Profit on sale of nursing care business		-			17,910			-		
2. Profit on sale of fixed assets		654			1,173			763		
3. Profit on sale of investment securities		-			1,279			16		
4. Refund to reserve against defaults		8			-			112		
5. Others		-	663	0.5	17	20,380	6.1	240	1,133	0.2

Classification	Note number	Previous interim consolidated accounting term (From July 1, 2006 to December 31, 6005)		This interim consolidated accounting term (From July 1, 2007 to December 31, 2007)			Previous consolidated accounting term summary consolidated profit/loss statement (From July 1, 2006 to June 30, 2007)			
		Amount (in million yen)	Percentage (%)	Amount (in million yen)	Percentage (%)		Note number	Percentage (%)		
VII Extraordinary losses										
1. Loss on sale of fixed assets		0		21			75			
2. Loss on disposal of fixed assets		61		207			351			
3. Impairment		28,146		4,831			31,213			
4. Allocation to reserve against defaults		-		198			-			
5. Appraisal loss on investment securities		61		239			68			
6. Loss on sale of investment securities		-		224			-			
7. Loss on closing of locations		-		2,220			-			
8. Allocation to reserve against investment losses		-		2,034			30			
9. Loss on withdrawal from business		-		389			3,419			
10. Loss on the refund of nursing care fees		-		1,877			1,179			
11. Loss on data equipment charges		-		-			3,356			
12. Others		685	28,955	22.4	840	13,085	3.9	1,491	41,183	8.0
Previous interim net income or loss (-) before adjustment for taxes etc.			-25,965	-20.1		2,009	0.6		-33,256	-6.5
Corporate tax, residential tax and business tax		2,233			2,711		5,807			
Corporate tax etc. adjustment		670	2,903	2.2	1,007	3,718	1.1	868	6,675	1.3
Minority shareholder gains or losses (-)			-78	-0.0		-949	-0.3		776	0.1
Interim net income or loss (-)			-28,790	-22.3		-759	-0.2		-40,708	-7.9