



February 10, 2011

## Consolidated Financial Results Announcement for the First Quarter of the Term Ending September 2011 [Japanese Standards] (Consolidated)

Company name: Fullcast Holdings Co., Ltd.  
 Stock exchange listing: First Section of the Tokyo Stock Exchange  
 Stock code: 4848  
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 Date of submission of quarterly report (Planned): February 14, 2011  
 Preparation of supplementary references regarding quarterly results: Yes (Shown on our homepage)  
 Briefing for quarterly results: No

### 1. Consolidated Financial Results for the first Quarter of the Fiscal Year Ending September 30, 2011 (October 1, 2010 – December 31, 2010)

(Figures are rounded to the nearest million yen.)

#### (1) Consolidated business results (aggregated)

(Figures in percentages denote the year-on-year change.)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
For the first quarter ended								
December 31, 2010	9,949	8.3	656	135.1	653	157.2	582	—
December 31, 2009	9,187	-52.8	279	—	254	—	-397	—

	Net income per share	Diluted net income per share
	Yen	Yen
For the first quarter ended		
December 31, 2010	1,513.32	—
December 31, 2009	-1,030.61	—

#### (2) Consolidated financial conditions

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of				
December 31, 2010	11,910	3,145	20.2	6,250.68
September 30, 2010	11,479	2,491	15.7	4,683.27

(Reference) Equity:

As of December 31, 2010: 2,406 million yen

As of December 31, 2009: 1,802 million yen

### 2. Dividend Status

(Base date)	Dividend per share (yen)					
	End of 1Q	End of 2Q	End of 3Q	End of 4Q	End of FY	Annual
Fiscal year ended September 2010	—	0.00	—	0.00	0.00	0.00
Fiscal year ending September 2011	—					
Fiscal year ending September 2011 (forecast)		0.00	—	0.00	0.00	0.00

(Note) Revision of the expected dividends in the first quarter under review: No

### 3. Forecast for Consolidated Financial Results for the Year Ending September 30, 2011 (October 1, 2010 – September 30, 2011)

(Percentage figures for the full year denote the year-on-year increase or decrease.  
Percentage figures for the interim period denote the increase or decrease from the previous interim period.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Interim	18,961	5.1	898	116.6	857	136.6	791	–	2,055.27
Full year	38,393	6.4	2,125	59.6	2,057	68.2	1,749	223.4	4,544.46

(Note) Revision of the consolidated forecast in the first quarter under review: No

#### 4. Others (For details, please see “2. Other information” on page 5 of “appendix.”)

(1) Important changes of subsidiaries during the term: No

(Note) Whether or not the changes in specific subsidiaries was moved due to the changes of specified subsidiaries that lead to a change in the scope of consolidation in the current quarter.

(2) Application of simplified accounting policies and special accounting treatment: Yes

(Note) Whether or not the application of simplified accounting policies and special accounting treatment to the production of quarter consolidated financial statements.

(3) Changes in accounting principles and procedures and the presentation method, etc.

1) Changes associated with the revision of accounting principles, etc.: Yes

2) Change other than 1) above: Yes

(Note) Whether or not the principles, procedures, presentation methods, etc., for accounting were changed. These are related to the creation of quarterly consolidated financial statements and are listed for “Changes to the principles, procedures, presentation methods, etc., for accounting related to the creation of quarterly consolidated financial statements”.

(4) Number of shares issued (common stock)

1) Number of shares issued at the end of the term (including treasury stock)

As of December 31, 2010: 395,964

As of December 31, 2009: 395,964

2) Number of treasury stock at the end of the term

As of December 31, 2010: 11,100

As of December 31, 2009: 11,100

3) Average number of shares outstanding during the term (quarter consolidated aggregate period)

For the first quarter ended December 31, 2010: 384,864

For the first quarter ended December 31, 2009: 384,864

#### \* Presentation concerning implementation status of quarterly review procedures

These quarterly financial results are not the subject of a quarterly review procedure based upon the Financial Instruments and Exchange Act, and at the point in time when these financial quarterly results were disclosed, review procedures for quarterly financial statements based on the Financial Instruments and Exchange Act were not yet completed.

#### \* Explanation about the proper use of financial forecasts and other important notes

Of all plans, forecasts, strategies and other information provided within this document, those which are not historical facts are future outlooks based upon certain conditions and our management’s judgment based upon currently available data.

Therefore, we warn against relying solely on these outlooks in assessing our business results, corporate value and other factors. Please also be informed that actual financial results may vary widely from our forecasts due to various factors.

Important factors that may have an impact upon our actual financial results include: (1) The economic and the financial conditions surrounding our Company and changes in the employment situation, (2) Damage to infrastructure arising from disasters, including earthquakes, and (3) Changes in the relevant laws, including the Labor standards law and the Worker dispatching law, and in interpretations of thereof. However, these factors that affect our financial results may not limited to only these.

Furthermore, please bear in mind that notwithstanding new data, future events or any other results whatsoever, we may choose not to reexamine our forecasts.

For the assumptions underlying business forecasts and related issues, please see Page 4, "1-(3) Qualitative Data on Consolidated Business Forecast" of "appendix.”

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## 1. Qualitative Information Concerning Performance for the Current Quarter

### (1) Qualitative Information Concerning Consolidated Operating Results

During this first consolidated quarter, there was a lull in the gradual recovery seen in the Japanese economy, due to the prolonged evaluation of the yen, and a rebound brought on by the completion of stimulus packages such as eco-car subsidies. The outlook for the future was also severe, with the recovery expected to slow down. In the environment surrounding the staffing service industry, although indicators for the jobs-to-applicants ratio and the overall unemployment rate generally gradually improved, there was a strong sense of excess employment by companies, and the situation remained severe.

Under such conditions, with this year being the final year for our “New three-year plan” announced on May 8, 2009, in this consolidated first quarter, our Group strived to increase profits by carrying out Group operations centered on our short-term operational support business, which is our original business.

Although net sales of sales support business segment fall below the level recorded for the same quarter last year, due to the effects of its withdrawing from the direct sales business and mobile phone shop business during the third quarter of the previous fiscal year, because business strategies catering to customer attributes that were used by our short-term operational support business were successful, and sales for that segment significantly exceeded those recorded for the same quarter last year, consolidated sales increased 8.3% year-on-year to 9,949 million yen.

In terms of profits, in addition to the fact that revenue from consolidated sales increased from the same quarter last year, due largely to the contribution from our short-term operational support business, there were also the effects of the headquarter function transfer that was carried out in the previous year, and measures to control selling, general and administrative expenses. As a result, consolidated operating income increased 135.1% year-on-year to 656 million yen, and consolidated ordinary income increased 157.2% year-on-year to 653 million yen. In terms of consolidated quarterly net income, while we recorded a large amount of loss on revaluation of investment in securities in the same quarter last year, profit exceeded loss among extraordinary items for the current quarter, and with consolidated quarterly net income totaling 582 million yen (against a loss of 397 million yen for the same quarter last year), we were able to achieve a significant increase in revenue.

Results for each segment were as follows.

#### 1) Short-term operational support business

Due to sales offensives for companies awaiting a busy season at the end of the year, such as those in the food manufacturing industry, the warehousing industry and the printing industry, as well as major client companies that we expect to receive increased orders from, we succeeded in increasing both our number of client companies and sales per client company. As a result, we were able to increase revenue from our short-term operational support business, with sales increasing 30.7% year-on-year to 7,086 million yen.

In terms of profits, due to the significant increase in revenue from sales, our efforts to increase productivity by continually strengthening management, and the effects of measures to control selling, general and administrative expenses, we were able to achieve increased profit, with operating income increasing 140.8% year-on-year to 636 million yen.

## 2) Sales support business

Due to the effects of withdrawing from our direct sales business and mobile phone shop business in the third quarter of the previous fiscal year, in order to halt the trend towards reduced earnings and profits resulting from sluggish sales for its main products, sales for our sales support business decreased 44.5% year-on-year to 1,179 million yen.

In terms of profits, as a result of withdrawing from our direct sales business and mobile phone shop business, and due to the effects of measures to control selling, general and administrative expenses, such as making personnel reductions as a restructuring measure and consolidating offices, we were able to achieve increased profit despite reduced revenue, with operating income increasing 36.3% year-on-year to 69 million yen.

## 3) Technician dispatch business

In our technician dispatch business, we managed to achieve the same level of sales as in the same quarter last year, with sales increasing 0.1% year-on-year to 1,093 million yen.

In terms of profits, because we increased the payout rate for bonuses to dispatched engineers as compared with the same term last year, gross margin fell. Although we strived to reduce selling, general and administrative expenses, operating income decreased 49.9% year-on-year to 26 million yen.

## 4) Security business

Although boosted by a steady customer base, we struggled with efforts aimed at demand for temporary security, and sales for our security business increased just 7.3% year-on-year to 591 million yen.

In terms of profits, due to continued efforts to reduce selling, general and administrative expenses, operating income increased 46.5% year-on-year to 26 million yen.

## (2) Qualitative Information Concerning Consolidated Financial Position

### 1) Assets, Liabilities and Net Assets

At the end of this consolidated first quarter, total assets stood at 11,910 million yen, representing an increase of 431 million yen from the end of the previous fiscal year. Equity increased by 603 million yen to 2,406 million yen (the equity ratio was 20.2%), and net assets increased by 654 million yen to 3,145 million yen.

Major fluctuations in the assets and liabilities sections were as follows.

In the assets section, current assets increased 552 million yen from the end of the previous fiscal year, to 10,290 million yen. This was mainly due to notes and accounts receivable-trade increasing by 515 million yen to 4,627 million yen.

Noncurrent assets decreased by 121 million yen from the end of the previous fiscal year, to 1,620 million yen. This was mainly due to guarantee deposits decreasing by 78 million yen to 566 million yen, as a result of our transfer of headquarter functions.

In the liabilities section, current liabilities increased by 84 million yen from the end of the previous fiscal year, to 7,882 million yen. This was mainly due to accrued expenses increasing by 231 million yen to 980 million yen, despite current portion of long-term loans payable decreasing by 132 million yen to 1,598 million yen as a result of scheduled payments.

Noncurrent liabilities decreased by 307 million yen from the end of the previous fiscal year, to 883 million yen. This was mainly due to long-term loans payable decreasing by 340 million yen to 330 million yen as a result of schedule payments.

## 2) Cash Flows

Cash and cash equivalents (hereinafter called 'cash') at the end of this consolidated first quarter decreased by 55 million yen from the end of the previous fiscal year (against a decrease of 688 million yen for the same quarter last year), and the balance totaled 4,813 million yen.

### (Cash flow from operating activities)

While income before income taxes and minority interests totaled 693 million yen, increase in accrued expenses totaled 231 million yen, and increase in accrued consumption taxes totaled 137 million yen, increase in notes and accounts receivable-trade totaled 516 million yen (decrease in notes and accounts payable-trade totaled 84 million yen), and income taxes paid totaled 121 million yen. As a result, net cash provided by operating activities totaled 356 million yen (net cash used in the same quarter last year totaled 79 million yen).

### (Cash flow from investing activities)

Due to factors such as 50 million yen in proceeds from withdrawal of time deposits, net cash provided by investing activities totaled 65 million yen (net cash used in the same quarter last year totaled 129 million yen).

### (Cash flow from financing activities)

Due to factors such as 472 million yen in expenditure on repayment of long-term loans payable, net cash used in financing activities totaled 476 million yen (net cash used in the same quarter last year totaled 480 million yen).

## **(3) Qualitative Information Concerning Consolidated Forecast**

Regarding full-year consolidated earnings forecasts for the year to September 2011, while there is some contrast in each segment in the current quarter, because progress is generally within the range of plans on the level of overall consolidation, no changes have been made from the consolidated earnings forecasts for the year ending September 2011 (for the first half and the full year) that were announced on November 8, 2010.

## 2. Other Information

### (1) Summary of Significant Changes in Subsidiaries

Not applicable.

### (2) Summary of Simplified Accounting Policies and Special Accounting Treatment

(Simplified accounting policies)

Calculation method for depreciation and amortization of noncurrent assets

For assets for which the declining balance method is used, depreciation expenses are calculated by proportionally distributing the amount of depreciation for the consolidated fiscal year to the period.

(Specific accounting treatments for use in preparing consolidated quarterly financial statements)

Not applicable.

### (3) Summary of Changes in Principles, Procedures and Presentation Method

(Changes in items concerning accounting treatment standards)

Application of “Accounting Standards for Asset Retirement Obligations”

From this consolidated first quarter, we are applying “Accounting Standards for Asset Retirement Obligations” (Corporate Accounting Standards vol. 18, March 31, 2008) and “Application Guideline of Accounting Standards for Asset Retirement Obligations” (Corporate Accounting Standards Application Guideline vol. 21, March 31, 2008).

As a result, operating income and ordinary income have both decreased by 2 million yen, while income before income taxes and minority interests has decreased by 17 million yen. Change in asset retirement obligations resulting from applying these accounting standards totals 32 million yen.

Application of “Accounting Standards for Business Combinations”

From this consolidated first quarter, we are applying “Accounting Standards for Business Combinations” (Corporate Accounting Standards vol. 21, December 26, 2008), “Accounting Standards for Consolidated Financial Statements” (Corporate Accounting Standards vol. 22, December 26, 2008), “Partial Amendment to ‘Accounting Standards for Research and Development Expenses’” (Corporate Accounting Standards vol. 23, December 26, 2008), “Accounting Standards for Business Separations” (Corporate Accounting Standards vol. 7, December 26, 2008), “Accounting Standards for Equity Method” (Corporate Accounting Standards vol. 16, December 26, 2008) and “Application Guideline for Business Combination Accounting Standards and Business Separation Accounting Standards” (Corporate Accounting Standards Application Guideline vol. 10, December 26, 2008).

(Changes in Presentation Method)

Regarding Consolidated Quarterly Statements of Income

As a result of applying “Cabinet Order on the Partial Revision of the Regulation for Terminology, Forms and Preparation of Financial Statements” (March 24, 2009, Cabinet Office Ordinance vol. 5), based on “Accounting Standards for Consolidated Financial Statements” (Corporate Accounting Standards vol. 22, December 26, 2008), for this consolidated first quarter we have displayed the account item, “Income before minority interests.”

In the previous consolidated first quarter, because “Reversal of accounts payable,” which was included among “Other” under “Non-operating income,” exceeded 20/100 of non-operating income, it has been listed separately for this consolidated first quarter.

The value of “Reversal of accounts payable,” as included in “Other” under “Non-operating income” in the previous consolidated first quarter, was 4 million yen.

#### Regarding Consolidated Quarterly Statements of Cash Flows

In this consolidated first quarter, “Decrease (increase) in insurance funds,” which was listed separately under “Net cash provided by (used in) operating activities” in the previous consolidated first quarter, was of little importance in monetary terms, it has been included among “Other.”

For this consolidated first quarter, the value of “Decrease (increase) in insurance funds,” as included among “Other” under “Net cash provided by (used in) operating activities,” was -0 million yen (increase).



### 3. Quarterly Consolidated Financial Statements

#### (1) Quarterly Consolidated Balance Sheet

	(Million yen)	
	End of consolidated accounting period for the current first quarter under review (December 31, 2010)	Condensed consolidated balance sheets at the end of the previous fiscal year (September 30, 2010)
<b>ASSETS</b>		
Current assets		
Cash and deposits	4,963	5,017
Notes and accounts receivable-trade	4,627	4,112
Merchandise	48	23
Work in process	11	1
Supplies	10	13
Other	656	594
Allowance for doubtful accounts	-25	-24
Total current assets	10,290	9,737
Noncurrent assets		
Property, plant and equipment		
Buildings and structures, net	90	81
Tools, furniture and fixtures, net	144	156
Other, net	2	0
Total property, plant and equipment	236	237
Intangible assets	212	237
Investments and other assets		
Guarantee deposits	566	643
Other	684	701
Allowance for doubtful accounts	-78	-76
Total investments and other assets	1,171	1,267
Total noncurrent assets	1,620	1,741
Total assets	11,910	11,479

(Million yen)

	End of consolidated accounting period for the current first quarter under review (December 31, 2010)	Condensed consolidated balance sheets at the end of the previous fiscal year (September 30, 2010)
<b><u>LIABILITIES</u></b>		
Current liabilities		
Notes and accounts payable-trade	87	72
Short-term loans payable	3,011	3,011
Current portion of long-term loans payable	1,598	1,730
Accounts payable-other	1,585	1,647
Accrued expenses	980	749
Income taxes payable	50	132
Provision for bonuses	164	243
Allowance for cancellation adjustments	3	9
Other	404	206
Total current liabilities	7,882	7,798
Noncurrent liabilities		
Long-term loans payable	330	670
Provision for retirement benefits	476	482
Other	77	39
Total noncurrent liabilities	883	1,190
Total liabilities	8,765	8,988
<b><u>NET ASSETS</u></b>		
Shareholders' equity		
Capital stock	2,780	2,780
Capital surplus	2,013	2,013
Retained earnings	361	-222
Treasury stock	-2,747	-2,747
Total shareholders' equity	2,407	1,825
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	-2	-23
Total valuation and translation adjustments	-2	-23
Minority interests	739	688
Total net assets	3,145	2,491
Total liabilities and net assets	11,910	11,479

**(2) Quarterly Consolidated Profit and Loss Statement****[First Quarter Aggregate Period of the Current Consolidated Fiscal Year]**

(Million yen)

	First quarter aggregate period of the previous consolidated fiscal year (From October 1, 2009 To December 31, 2009)	First quarter aggregate period of the current consolidated fiscal year (From October 1, 2010 To December 31, 2010)
Net sales	9,187	9,949
Cost of sales	7,037	7,470
Gross profit	2,151	2,478
Selling, general and administrative expenses	1,872	1,822
Operating income	279	656
Non-operating income		
Dividends income	3	0
Reversal of accounts payable	—	6
Other	38	22
Total non-operating income	41	28
Non-operating expenses		
Interest expenses	31	23
Equity in losses of affiliates	9	—
Other	26	8
Total non-operating expenses	66	31
Ordinary income	254	653
Extraordinary income		
Gain on sales of investment securities	—	22
Reversal of allowance for doubtful accounts	19	2
Surrender value of insurance	12	—
Government subsidy received	50	14
Reversal of costs for business structure improvement expenses	—	37
Other	—	0
Total extraordinary income	80	74
Extraordinary loss		
Loss on sales of valuation of investment securities	543	—
Special retirement expenses	45	—
Allowance for employment adjustment	70	19
Litigation expenses	30	—
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	15
Other	3	0
Total extraordinary losses	691	35
Income (loss) before income taxes and minority interests	-357	693
Income taxes-current	21	39
Income taxes-deferred	21	38
Total income taxes	42	77
Income before minority interests	—	616
Minority interests in income (loss)	-2	34
Net loss (loss)	-397	582

**(3) Quarterly Consolidated Statements of Cash Flows**

(Million yen)

	First quarter aggregate period of the previous consolidated fiscal year (From October 1, 2009 To December 31, 2009)	First quarter aggregate period of the current consolidated fiscal year (From October 1, 2010 To December 31, 2010)
Net cash provided by (used in) operating activities		
Income (loss) before income taxes and minority interests	-357	693
Depreciation and amortization	82	51
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	15
Amortization of goodwill	3	—
Loss (gain) on valuation of investment securities	543	—
Loss (gain) on sales of investment securities	—	-22
Equity in (earnings) losses of affiliates	9	—
Increase (decrease) in allowance for doubtful accounts	-44	3
Increase (decrease) in provision for retirement benefits	7	-5
Increase (decrease) in provision for bonuses	-158	-80
Interest and dividends income	-3	-0
Interest expenses	31	23
Decrease (increase) in notes and accounts receivable-trade	-140	-516
Increase (decrease) in notes and accounts payable-trade	-287	-84
Decrease (increase) in insurance funds	222	—
Decrease (increase) in accounts receivable-other	247	-116
Increase (decrease) in accrued expenses	11	231
Increase (decrease) in accrued consumption taxes	-343	137
Other, net	200	169
Subtotal	22	498
Interest and dividends income received	3	0
Interest expenses paid	-30	-22
Income taxes paid	-74	-121
Income taxes refund	1	—
Net cash provided by (used in) operating activities	-79	356
Net cash provided by (used in) investing activities		
Payments into time deposits	-100	—
Proceeds from withdrawal of time deposits	—	50
Purchase of property, plant and equipment	-26	-4
Purchase of intangible assets	-4	-8
Proceeds from sales of investment securities	—	28
Other, net	0	-0
Net cash provided by (used in) investing activities	-129	65
Net cash provided by (used in) financing activities		
Repayment of long-term loans payable	-480	-472
Other, net	-0	-4
Net cash provided by (used in) financing activities	-480	-476
Net increase (decrease) in cash and cash equivalents	-688	-55
Cash and cash equivalents at beginning of period	4,914	4,867
Cash and cash equivalents at end of period	4,227	4,813

**(4) Concerning Notes about Going Concern Assumption**

Not applicable.

**(5) Segment Information**

[Information on the business segment]

First quarter aggregate period of the previous consolidated fiscal year (from October 1, 2009 to December 31, 2009)

(Million yen)

	Short-term Operational Support Business	Sales Support Business	Technician Dispatch Business	Security, Other Businesses	Total	Elimination or company total	Consolidated
Net sales							
(1) Sales to external customers	5,421	2,124	1,091	551	9,187	—	9,187
(2) Inter-segment sales or transfers	0	12	2	1	15	-15	—
Total	5,422	2,136	1,094	551	9,203	-15	9,187
Operating income	264	50	52	18	384	-105	279

Notes: 1. Business segments are based on classifications used in internal management.

2. Main services of each business

- |  |   |
|--|---|
| (1) Short-term operational support business: | Short-term human outsourcing services   |
| (2) Sales support business:                  | Sales outsourcing services  |
| (3) Technician dispatch business:            | Engineer dispatching services, human resources contracting of technical staff |
| (4) Security, other businesses:              | Security services, restaurant and bar management                              |

[Geographic segment information]

Previous consolidated first quarter (from October 1, 2009 to December 31, 2009)

Not applicable as we did not have any consolidated subsidiaries or foreign offices located in any foreign countries or regions outside of Japan.

[Overseas Sales]

Previous consolidated first quarter (from October 1, 2009 to December 31, 2009)

Not applicable as we did not record any overseas sales.

[Segment Information]

(Additional Information)

As of this consolidated first quarter, we are applying “Accounting Standards for Disclosure of Segment Information” (Corporate Accounting Standards vol. 17, March 27, 2009) and “Application Guideline for Accounting Standards for Disclosure of Segment Information” (Corporate Accounting Standards Application Guideline vol. 20, March 21, 2008).

## 1. Overview of Reporting Segments

The Company's reporting segments are segments for which financial information that has been separated among the Company's structural units can be obtained, and are subject to regular examinations, in order for the board of directors to decide on allocations of management resources and evaluate performance.

Our Group has four reporting segments: short-term operational support business, sales support business, technician dispatch business, and security business. Short-term operational support business provides timely short-term staffing services that cater to fluctuations in client companies' workloads; sales support business is an agency sales and call center business that mainly handles communications products; technician dispatch business is technical staffing services centered on design development and manufacturing processes for the manufacturing industry; and security business mainly does security work for public facilities and general companies.

## 2. Information Concerning Sales, Profits and Losses for Each Reporting Segment

First quarter aggregate period of the current consolidated fiscal year (from October 1, 2010 to December 31, 2010)

(Million yen)

	Reporting Segment				Total	Adjustment Amount *1	Consolidated Quarterly Income Statement Amount *2
	Short-term Operational Support Business	Sales Support Business	Technician Dispatch Business	Security Business			
Net sales							
Sales to external customers	7,086	1,179	1,093	591	9,949	—	9,949
Inter-segment sales or transfers	1	17	4	1	22	-22	—
Total	7,087	1,196	1,096	592	9,971	-22	9,949
Segment income	636	69	26	26	757	-101	656

Notes: 1. 18 million yen in intersegment eliminations and -118 million yen in corporate expenses not allocated to any reporting segment are included in the -101 million yen segment income adjustment amount. Corporate expenses are mainly general administrative expenses that do not belong to any reporting segment.

2. Segment income is adjusted with operating income as listed in consolidated quarterly statements of income.

## (6) Concerning Significant Change of Shareholders' Equity

Not applicable.