

# Consolidated Interim Financial Statements (Summarized Version)

## Consolidated Interim Statement of Income

(In million yen, rounded off to millions)

	Interim Period for FY 6/07	Interim Period for FY 6/08
	From July 1, 2006 To Dec. 31, 2006	From July 1, 2007 To Dec. 31, 2007
Revenue	129,046	333,339
Cost of sales	87,767	263,996
Gross profits	41,278	69,342
Selling, general & administrative expenses	37,331	70,714
Profit/loss of operating (△)	3,947	△ 1,371
Non-operating profit	593	1,418
Non-operating expenses	2,214	5,332
Profit/loss of recurring (△)	2,326	△ 5,285
Extraordinary gains	663	20,380
Extraordinary losses	28,955	13,085
Income before income taxes and other adjustments (△)	△ 25,965	2,009
Income taxes-current	2,233	2,711
Income taxes-deferred	670	1,007
Profit/loss of minority shareholders (△)	△ 78	△ 949
Net loss (△)	△ 28,790	△ 759

## Interim Consolidated Balance Sheet Highlights

\* Figures in the text are rounded down to the nearest hundred million yen.

Total assets in the interim period fell 62.2 billion yen from the end of the previous fiscal year, to 304.3 billion yen. Shareholders' equity rose 9.9 billion yen to 19.4 billion yen. The major factors are as follows:

### Current assets

● Current assets declined 40.2 billion yen from the previous fiscal year, to 161.0 billion yen. The current assets of COMSN fell 41.3 billion yen as a result of the transfer and sale of nursing care and medical operations.

### Fixed assets

● Fixed assets fell to 143.2 billion yen, a 22.0 billion yen fall from the previous fiscal year. As in current assets, fixed assets slipped 14.3 billion yen from the transfer of the COMSON business, and the sale of aircraft. In addition, investments and other assets fell 5.5 billion yen.

### Current liabilities

● Current liabilities fell 52.9 billion yen from the previous fiscal year to 232.5 billion yen. Short-term borrowings were reduced 25.0 billion yen after the proceeds from the sale of nursing care and medical operations were used to repay borrowings. In addition, the current liabilities of COMSN declined 33.3 billion yen.

### Fixed liabilities

● Fixed liabilities went down to 27.7 billion yen, falling 17.4 billion yen from the previous fiscal year, mainly as a result of the repayment of 9.1 billion yen in long-term borrowings.

### Net assets

● Net assets rose 8.1 billion yen from the previous fiscal year, to 44.0 billion yen. The increase was primarily attributable to a rise in capital and capital reserves of 11.2 billion yen through a capital increase.

## Consolidated Interim Balance Sheet

(In million yen, rounded off to millions)

	FY 6/07	Interim Period for FY 6/08
	As of Jun. 30, 2007	As of Dec. 31, 2007
<b>(Assets)</b>		
* Current assets	201,311	161,098
* Fixed assets	165,327	143,294
Property plant and equipment	67,382	53,049
Intangible assets	75,992	73,863
Investments & other assets	21,952	16,381
Total assets	366,638	304,393
<b>(Liabilities)</b>		
* Current liabilities	285,524	232,580
* Fixed liabilities	45,156	27,724
Total liabilities	330,680	260,305
<b>(Net assets)</b>		
Shareholders' equity	9,516	19,465
Common stock	26,618	32,267
Capital surplus	35,980	41,628
Retained earnings	△ 50,576	△ 51,925
Treasury stock	△ 2,506	△ 2,506
Valuation and translation variance	44	△ 215
Unrealized loss on holdings of securities	△ 73	△ 153
Profit/loss on deferred hedges	△ 47	△ 44
Foreign currency translation adjustment account	165	△ 17
Minority interest	26,396	24,838
* Total net assets	35,957	44,088
Total liabilities and net assets	366,638	304,393