
Financial Results
for the third quarter Ended Dec. 31, 2008

D A T A B O O K

Feb. 10, 2009

Nichiigakkan Company 【9792】

Table of Contents

1. Income Statement for Account Settlement

□Income statement (Consolidated).....	P2
□Income statement (Non-consolidated).....	P3
□Segmental results (Consolidated).....	P4
□Segmental results (Non-consolidated)	P5

2. Medical Support Business

□Medical Support Business (Non-consolidated).....	P6
- Sales breakdown and the number of medical institutions contracted -	

3. Health Care Business

□Health Care Business -In home care- (Non-consolidated).....	P7
- Sales breakdown and the number of service use -	

Health Care Business -facility care- (Non-consolidated).....	P8
- Sales breakdown	

4. Education Business

□Education Business (non-consolidated).....	P9
- Sales breakdown -	

All the profit targets and other future data including the number of contracts, number of users and goals contained in this document are forecasts based on the information that Nichii Group has a grasp of at present. Such information is subject to influence of uncertain factors such as economic circumstances, relaxation of regulations and employment conditions. Please understand, therefore, that actual outcome of business performance and other achievements such as the number of contracts and number of users may be substantially different from the forecast.

Income Statement (Consolidated)

(Millions of Yen)

	FY Mar. 2008								FY Mar. 2009							
	1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year (Forecast) (Revised)	
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change
Net Sales	48,624	▲4.8%	96,701	▲5.4%	147,323	▲3.8%	199,797	▲1.4%	52,815	8.6%	105,958	9.6%	159,422	8.2%	215,000	7.6%
Operating Income	229	▲11.9%	880	▲33.7%	1,796	▲14.1%	2,171	▲17.6%	▲881	–	▲1,181	–	▲392	–	1,000	–
%	0.5%		0.9%		1.2%		1.1%		▲1.7%		▲1.1%		▲0.2%		0.5%	
Ordinary Income	262	▲14.9%	966	▲29.5%	1,931	▲10.6%	2,042	▲24.6%	▲946	–	▲1,313	–	▲552	–	580	–
%	0.5%		1.0%		1.3%		1.0%		▲1.8%		▲1.2%		▲0.3%		0.3%	
Net Income	2	▲95.9%	13	▲97.3%	276	▲69.4%	▲834	–	▲946	–	▲1,539	–	▲1,319	–	▲720	–
%	0.0%		0.0%		0.2%		▲0.4%		▲1.8%		▲1.5%		▲0.8%		▲0.3%	

Income Statement (Non-Consolidated)

(Millions of Yen)

	FY Mar. 2008								FY Mar. 2009							
	1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year (Forecast) (Revised)	
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change
Net Sales	47,420	▲5.1%	93,865	▲6.1%	140,244	▲6.4%	185,557	▲6.3%	44,153	▲6.9%	88,540	▲5.7%	133,151	▲5.1%	179,000	▲3.5%
Operating Income	211	▲22.7%	757	▲42.1%	1795	▲6.9%	2,660	6.1%	▲117	—	207	▲72.7%	1,322	▲26.4%	2,750	3.4%
%	0.4%		0.8%		1.3%		1.4%		▲0.3%		0.2%		1.0%		1.5%	
Ordinary Income	287	▲19.8%	888	▲36.2%	2,044	0.3%	2,983	11.2%	▲6	—	381	▲57.1%	1,601	▲21.7%	3,140	5.3%
%	0.6%		0.9%		1.5%		1.6%		▲0.0%		0.4%		1.2%		1.8%	
Net Income	172	19.4%	321	▲35.8%	829	▲5.4%	954	11.4%	▲48	—	39	▲87.9%	672	▲18.9%	1,520	59.3%
%	0.4%		0.3%		0.6%		0.5%		▲0.1%		0.0%		0.5%		0.8%	

Segmental Results (Consolidated)

(Millions of Yen)

		FY Mar. 2008								FY Mar. 2009							
		1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year (Forecast) (Revised)	
		Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change
	Medical Support Business	27,475	▲0.5%	54,945	▲0.7%	82,327	▲1.1%	109,217	▲1.6%	25,343	▲7.8%	50,723	▲7.7%	75,983	▲7.7%	101,700	▲6.9%
	Health Care Business	18,131	▲8.3%	35,993	▲9.3%	56,615	▲4.8%	79,702	1.8%	24,610	35.7%	49,549	37.7%	74,806	32.1%	101,400	27.2%
	Education Business	2,856	▲17.7%	5,401	▲20.0%	7,833	▲19.6%	10,158	▲18.6%	2,736	▲4.2%	5,354	▲0.9%	8,204	4.7%	11,200	10.3%
	Others	463	▲55.0%	965	▲43.1%	1,525	▲34.2%	1,970	▲29.5%	596	28.7%	1,207	25.1%	1,805	18.4%	2,400	21.8%
	Eliminations	▲ 301	—	▲ 604	—	▲ 979	—	1,251	—	▲470	—	▲ 877	—	▲1,377	—	▲ 1,700	—
	Net Sales	48,624	▲4.8%	96,701	▲5.4%	147,323	▲3.8%	199,797	▲1.4%	52,815	8.6%	105,958	9.6%	159,422	8.2%	215,000	7.6%
	Medical Support Business	2,405	▲0.8%	5,116	▲1.1%	7,741	▲1.1%	10,700	▲1.1%	1,791	▲25.5%	3,736	▲27.0%	6,112	▲21.0%	8,600	▲19.6%
	%	8.8%		9.3%		9.4%		9.8%		7.1%		7.4%		8.0%		8.5%	
	Health Care Business	238	▲10.2%	441	▲58.6%	442	▲72.3%	190	▲89.6%	▲690	—	▲833	—	▲747	—	400	110.5%
	%	1.3%		1.2%		0.8%		0.2%		▲2.8%		▲1.7%		▲0.9%		0.4%	
	Education Business	▲351	—	▲820	—	▲1,192	—	▲1,793	—	▲281	—	▲887	—	▲1,019	—	▲1,200	—
	%	▲12.3%		▲15.2%		▲15.2%		▲17.7%		▲10.3%		▲16.6%		▲12.4%		▲10.7%	
	Others	43	10.3%	21	▲54.3%	185	▲13.7%	215	▲15.4%	55	27.9%	119	466.7%	272	47.0%	200	▲7.0%
	%	9.3%		2.2%		12.1%		10.9%		9.2%		9.9%		15.0%		8.3%	
	Eliminations	▲ 2,107	—	▲ 3,878	—	▲ 5,379	—	▲ 7,139	—	▲1,756	—	▲ 3,316	—	▲5,010	—	▲ 7,000	—
	Operating Income	229	▲11.8%	880	▲33.7%	1,797	▲14.1%	2,171	▲17.6%	▲881	—	▲1,181	—	▲392	—	1,000	—
	%	0.5%		0.9%		1.2%		1.1%		▲1.7%		▲1.1%		▲0.2%		0.5%	

Segmental Results (Non-Consolidated)

(Millions of Yen)

		FY Mar. 2008								FY Mar. 2009							
		1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year(Forecast Revised)	
		Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change
Net Sales	Medical Support Business	27,386	▲0.5%	54,777	▲0.7%	82,072	▲1.1%	108,879	▲1.6%	25,253	▲7.8%	50,561	▲7.7%	75,749	▲7.7%	101,300	▲7.0%
	Health Care Business	16,997	▲10.3%	33,686	▲11.5%	50,338	▲11.7%	66,519	▲11.3%	16,163	▲4.9%	32,623	▲3.2%	49,197	▲2.3%	66,600	0.1%
	Education Business	2,856	▲17.7%	5,401	▲20.0%	7,833	▲19.6%	10,158	▲18.6%	2,736	▲4.2%	5,354	▲0.9%	8,204	4.7%	11,100	9.3%
Net Sales		47,240	▲5.4%	93,865	▲6.1%	140,244	▲6.4%	185,557	▲6.3%	44,153	▲6.5%	88,540	▲5.7%	133,151	▲5.1%	179,000	▲3.5%
Cost of Sales	Medical Support Business	22,645	▲1.2%	45,142	▲1.3%	67,544	▲1.7%	89,080	▲2.4%	21,165	▲6.5%	41,910	▲7.2%	62,387	▲7.6%	83,000	▲6.8%
	%	82.7%		82.4%		82.3%		81.8%		83.8%		82.9%		82.4%		81.9%	
	Health Care Business	14,719	▲7.5%	29,409	▲6.8%	43,906	▲7.1%	58,001	▲7.2%	13,719	▲6.8%	27,460	▲6.6%	41,393	▲5.7%	56,000	▲3.4%
	%	86.6%		87.3%		87.2%		87.2%		84.9%		84.2%		84.1%		84.1%	
	Education Business	1,357	▲16.3%	2,658	▲17.5%	3,908	▲15.3%	5,120	▲14.1%	1,359	0.1%	2,686	1.1%	3,992	2.1%	5,400	5.5%
	%	47.5%		49.2%		49.9%		50.4%		49.7%		50.2%		48.7%		48.6%	
Cost of Sales		38,722	▲4.3%	77,210	▲4.1%	115,359	▲4.4%	152,202	▲4.7%	36,244	▲6.4%	72,057	▲6.7%	107,773	▲6.6%	144,400	▲5.1%
Gross Profit	Medical Support Business	4,740	3.0%	9,635	2.4%	14,527	1.7%	19,798	2.3%	4,087	▲13.8%	8,651	▲10.2%	13,361	▲8.0%	18,300	▲7.6%
	%	17.3%		17.6%		17.7%		18.2%		16.2%		17.1%		17.6%		18.1%	
	Health Care Business	2,278	▲25.3%	4,276	▲34.6%	6,431	▲34.0%	8,518	▲31.8%	2,444	7.3%	5,162	20.7%	7,804	21.3%	10,600	24.4%
	%	13.4%		12.7%		12.8%		12.8%		15.1%		15.8%		15.9%		15.9%	
	Education Business	1,499	▲19.0%	2,743	▲22.3%	3,925	▲23.5%	5,037	▲22.7%	1,377	▲8.1%	2,668	▲2.7%	4,211	7.3%	5,700	13.2%
	%	52.5%		50.8%		50.1%		49.6%		50.3%		49.8%		51.3%		51.4%	
Gross Profit		8,517	▲10.3%	16,654	▲14.5%	24,885	▲14.6%	33,355	▲13.1%	7,908	▲7.2%	16,483	▲1.0%	25,378	2.0%	34,600	3.7%
Selling, General and Administrative	Medical Support Business	3,580	6.1%	6,837	2.3%	10,011	▲0.1%	13,381	▲0.1%	3,325	▲7.1%	6,872	0.5%	10,166	1.5%	13,600	1.6%
	%	13.1%		12.5%		12.2%		12.3%		13.2%		13.6%		13.4%		13.4%	
	Health Care Business	2,756	▲22.1%	5,269	▲24.9%	7,656	▲26.5%	10,088	▲26.3%	2,933	6.4%	5,642	7.1%	8,346	9.0%	10,900	8.0%
	%	16.2%		15.6%		15.2%		15.2%		18.1%		17.3%		17.0%		16.4%	
	Education Business	1,969	▲14.9%	3,789	▲15.1%	5,421	▲20.1%	7,224	▲17.6%	1,767	▲10.3%	3,761	▲0.7%	5,542	2.2%	7,350	1.7%
	%	68.9%		70.2%		69.2%		71.1%		64.6%		70.2%		67.6%		66.2%	
Selling, General and Administrative		8,305	▲10.0%	15,897	▲12.5%	23,089	▲15.2%	30,694	▲14.4%	8,025	▲3.4%	16,276	2.4%	24,055	4.2%	31,850	3.8%
Operating Income	Medical Support Business	1,160	▲5.4%	2,797	2.6%	4,516	6.1%	6,417	7.6%	762	▲34.3%	1,779	▲36.4%	3,194	▲29.3%	4,700	▲26.8%
	%	4.2%		5.1%		5.5%		5.9%		3.0%		3.5%		4.2%		4.6%	
	Health Care Business	▲478	▲2.8%	▲993	▲2.9%	▲1,225	▲2.4%	▲1,569	▲2.4%	▲489	▲3.0%	▲480	▲1.5%	▲542	▲1.1%	▲300	▲0.5%
	%																
	Education Business	▲470	▲16.5%	▲1,046	▲19.4%	▲1,495	▲19.1%	▲2,187	▲21.5%	▲390	▲14.3%	▲1,092	▲20.4%	▲1,330	▲16.2%	▲1,650	▲14.9%
	%																
Operating Income		211	▲22.7%	757	-	1,795	▲6.9%	2,660	6.1%	▲118	-	207	▲72.7%	1,322	▲26.4%	2,750	3.4%
		0.4%		0.8%		1.3%		1.4%		-0.3%		0.2%		1.0%		1.5%	

Medical Support Business (Non-consolidated)

Sales-Breakdown

(Millions of Yen)

		FY Mar. 2008				FY Mar. 2009			
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast) (Revised)
	Hospitals	22,982	45,970	68,914	91,351	20,522	41,155	61,687	82,650
	Clinics and Pharmacies	4,403	8,806	13,158	17,527	4,736	9,405	14,062	18,700
TOTAL		27,386	54,777	82,072	108,879	25,258	50,561	75,749	101,350

Number of contracted medical institutions

(Number)

		FY Mar. 2008				FY Mar. 2009			
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast) (Revised)
	Hospitals	2,261	2,227	2,218	2,204	2,008	2,014	1,980	2,015
	Clinics and Pharmacies	10,370	10,285	10,241	10,232	9,489	9,397	9,337	9,400
TOTAL		12,631	12,512	12,459	12,436	11,497	11,411	11,317	11,415

Health Care Business - in-home care - (Non-consolidated)

Sales-Breakdown

(Millions of Yen)

		FY Mar. 2008				FY Mar. 2009			
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast) (Revised)
	Home-visit nursing care service	9,746	19,241	28,618	37,849	9,428	18,965	28,534	38,700
	Day care service	3,781	7,630	11,527	15,301	3,966	8,047	12,162	16,350
	Rental/selling of welfare equipment, housing improvement service	1,574	3,039	4,534	6,032	1,477	2,970	4,545	6,200
	Other services	1,895	3,774	5,657	7,337	1,290	2,639	3,955	5,350
Net Sales		16,997	33,686	50,338	66,519	16,161	32,623	49,197	66,600

* Home-visit nursing care service includes home-visit bathing service and care planning. Other services include catering service, etc.

Number of services used (Number of contracts)

(Number)

		FY Mar. 2008				FY Mar. 2009			
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast) (Revised)
Number of care planning users		33,844	33,012	32,952	32,916	33,484	33,912	34,958	34,900
Home-visit nursing care service (871)		61,671	61,072	61,960	61,193	62,138	62,669	63,932	64,150
Day care service (255)		17,722	17,585	17,649	17,600	17,965	18,026	18,247	18,400
Rental of welfare equipment (128)		25,422	24,680	24,563	23,999	24,178	23,839	24,194	24,400
TOTAL(Number of service users)		104,815	103,337	104,172	102,792	104,281	104,534	106,373	106,950

Health Care Business - facility care - (Non-consolidated)

Sales-Breakdown

(Million of yen)

		FY Mar. 2008		FY Mar. 2009			
		3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast Revised)
		Amount	Amount	Amount	Amount	Amount	Amount
	Hohoemi		2,002	3,031	6,073	9,211	12,361
	Kirameki		458	743	1,560	2,503	3,572
	Home		394	560	1,205	1,869	2,623
	Care-palace	2,731	5,528	2,863	5,684	8,475	11,361
Sales		2,731	8,383	7,200	14,523	22,058	29,918
	Hohoemi		▲11	▲9	56	215	429
	%		▲0.5%	▲0.3%	0.9%	2.3%	3.5%
	Kirameki		▲199	▲388	▲797	▲1,143	▲1,332
	%		▲43.4%	▲52.2%	▲51.1%	▲45.7%	▲37.3%
	Home		▲94	▲257	▲449	▲642	▲745
	%		▲23.9%	▲45.9%	▲37.3%	▲34.3%	▲28.4%
	Care-palace	▲189	▲377	▲11	▲68	▲62	5
	%	▲6.9%	▲4.5%	▲0.2%	▲1.2%	▲0.7%	0.0%
Operating Income		▲189	▲681	▲667	▲1,258	▲1,632	▲1,643
%		▲6.9%	▲8.1%	▲9.3%	▲8.7%	▲7.4%	▲5.5%

Education Business (non-consolidated)

Sales-Breakdown

(Millions of Yen)

		FY Mar. 2008				FY Mar. 2009			
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast) (Revised)
	Medical office work course	1,348	2,598	3,872	5,022	1,418	2,802	4,281	5,700
	Home helper training course	1,276	2,338	3,303	4,292	1,102	2,136	3,303	4,600
	Babysitter training course and others	232	464	658	844	216	416	619	850
TOTAL		2,856	5,401	7,833	10,158	2,736	5,354	8,204	11,150

* Babysitter training course and others include "preventive exercise instructor course"