Financial Results for Half year Ended Sep. 30, 2009

DATABOOK

Nov. 10, 2009

Nichii Gakkan Company [9792]

Table of Contents

1. Income Statement for Account Settlement	
□ Income statement (Consolidated)	P2
□Income statement (Non-consolidated)	
□ Segmental results (Consolidated)	Ρ4
□ 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 (Non-consolidated)	P 7
- Sales breakdown and the number of service use -	
□ Health Care Business (Facility Care)	P8
- Sales breakdown and the number of service use -	
4.Education Business	
□ Education Business (non-consolidated)F	9
- 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)

			FY Mar. 2	2009					F'	Y Ma	r. 2010			
	1Q		1st. Six mo	onths	Full-yea	ar	1Q		1st. Six months (Fo	orecast)	1st. Six months (Result)		Full-year (Forecast)	
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount(Previous)	Change	Amount	Change	Amount	Change
Net Sales	52,815	8.6%	105,958	9.6%	213,601	6.9%	56,174	6.4%	113,300	6.9%	112,643	6.3%	236,000	10.5%
Operating Income	▲881	-	▲1,181	-	1,013	▲53.3%	1,046	-	1,600	-	2,398	-	5,470	439.6%
%	▲ 1.7%		▲ 1.1%		0.5%		1.9%		1.4%		2.1%		2.3%	
Ordinary Income	▲946	-	▲1,313	-	800	▲60.8%	989	_	1,500	-	2,293	_	5,350	568.4%
%	▲ 1.8%		▲ 1.2%		0.4%		1.8%		1.3%		2.0%		2.3%	
Net Income	▲946	-	▲ 1,539	-	▲ 1,090	-	109	-	500	-	677	_	2,500	_
%	▲ 1.8%		▲ 1.5%		▲0.5%		0.2%		0.4%		0.6%		1.1%	

Income Statement (Non-Consolidated)

			FY Mar. 2	2009			FY Mar. 2010								
	1Q		1st. Six mo	nths	Full-yea	ar	1Q		1st. Six months (Fo	orecast)	1st. Six months	(Result)	Full-year (Forecast)		
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount(Previous)	Change	Amount	Change	Amount	Change	
Net Sales	44,153	▲6.9%	88,540	▲5.7%	177,871	▲ 4.1%	46,466	5.2%	93,200	5.3%	92,938	5.0%	200,900	12.9%	
Operating Income	▲ 117	-	207	▲72.7%	2,853	7.3%	1,380	-	2,000	866.2%	2,917	1,309.2%	5,500	92.8%	
%	▲0.3%		0.2%		1.6%		3.0%		2.1%		3.1%		2.7%		
Ordinary Income	^ 6	-	381	▲57.1%	3,301	10.7%	1,464	-	2,100	451.2%	3,032	695.8%	5,700	72.7%	
%	▲0.0%		0.4%		1.9%		3.2%		2.3%		3.3%		2.8%		
Net Income	▲ 48	_	39	▲87.9%	1,312	37.5%	648	-	1,100	2,720.5%	1,532	3,828.2%	3,100	136.3%	
%	▲0.1%		0.0%		0.7%		1.4%		1.2%		1.6%		1.5%		

Segmental Results (Consolidated)

			FY Mar. 2	2009							FY Mar. 2	010		,	IVIIIIOTIS OI	
	1Q		1st. Six mo	nths	Full-yea	ar	1Q		1st. Six months(Fo	recast)	1st. Six months(f	Result)	Full-y	/ear	(Forecast)	
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount(Previous)	Change	Amount	Change	Amount(Previous)	Change	Amount(Revised)	Change
Medical Support Business	25,343	▲7.8%	50,723	▲7.7%	101,289	▲7.3%	25,124	▲0.9%	50,800	0.2%	50,435	▲0.6%	102,000	0.7%	102,000	0.7%
Health Care Business	24,610	35.7%	49,549	37.7%	99,770	25.2%	26,409	7.3%	54,500	10.0%	53,632	8.2%	119,000	19.3%	119,000	19.3%
Education Business	2,736	▲4.2%	5,354	▲0.9%	11,914	17.3%	4,528	65.5%	7,700	43.8%	8,333	55.6%	14,500	21.7%	14,500	21.7%
Others	596	28.7%	1,207	25.1%	2,488	26.3%	747	25.3%	1,200	▲0.6%	1,340	11.0%	2,200	▲11.6%	2,200	▲11.6%
Eliminations	▲ 470	_	▲ 877	_	1 ,861	_	▲ 635	_	4 900	-	1 ,098	_	1 ,700	_	1 ,700	_
Net Sales	52,815	8.6%	105,958	9.6%	213,601	6.9%	56,174	6.4%	113,300	6.9%	112,643	6.3%	236,000	10.5%	236,000	10.5%
Medical Support Business %	1,791 7.1%	▲25.5%	3,736 7.4%	▲27.0%	8,784 8.7%	▲17.9%	1,667 6.6%		3,800 7.5%	1.7%	3,680 7.3%	▲1.5%	8,800 8.6%	0.2%	8,800 8.6%	
Health Care Business	▲690		▲833	-	▲ 758	_	97	_	570	-	731	-	2,500	-	2,500	_
% Education	▲2.8%		▲ 1.7%		▲0.8%		0.4%		1.0%		1.4%		2.1%		2.1%	_
Business	▲281 ▲ 10.3%	_	▲ 887 ▲ 16.6%	_	▲ 677 ▲ 5.7%	_	1,319 29.1%		550 7.1%	-	1,923 23.1%	_	800 5.5%	_	2,000 13.8%	
Others		27.9%	119	466.7%	409	90.2%	76		80	▲32.8%	185	55.5%		▲82.9%	200	
%	9.2%		9.9%		16.4%				6.7%		13.8%		3.2%		9.1%	
Eliminations	▲ 1,756	_	▲ 3,316	-	▲ 6,743	_	▲ 2,114	_	3 ,400	-	4 ,123	-	▲ 6,700	-	▲ 8,030	-
Operating Income	▲881	▲484.7%	▲ 1,181	_	1,013	▲53.3%	1,046	-	1,600	-	2,398	_	5,470	439.6%	5,470	439.6%
%	▲ 1.7%		▲ 1.1%		0.5%		1.9%		1.4%		2.1%		2.3%		2.3%	

Segmental Results (Non-Consolidated)

	(Millions of Yen)															
			FY Mar. 2								FY Mar. 2				<i></i>	
	1Q	la:	1st. Six m		Full-ye	· · · · · · · · · · · · · · · · · · ·	1Q	l oi	1st. Six months (F		1st. Six months			***************************************	(Forecast)	Tai
Medical Support	Amount	Change		Change	Amount	Change	Amount	Change	Amount(Previous)	Change	Amount	Change	Amount(Previous)	Change	Amount(Revised)	_
Business	25,253	▲7.8%	50,561	▲ 7.7%	100,983	▲ 7.3%	25,047	▲0.8%	50,600	0.1%	50,286	▲0.5%	101,800	0.8%	101,800	0.8%
Health Care Business	16,163	▲ 4.9%	32,623	▲3.2%	64,973	▲2.3%	16,890	4.5%	35,000	7.3%	34,319	5.2%	84,600	30.2%	84,600	30.2%
Education Business	2,736	▲ 4.2%	5,354	▲0.9%	11,914	17.3%	4,528	65.5%	7,600	41.9%	8,333	55.6%	14,500	21.7%	14,500	21.7%
Net Sales	44,153	▲6.5%	88,540	▲5.7%	177,871	▲ 4.1%	46,466	5.2%	93,200	5.3%	92,938	5.0%	200,900	12.9%	200,900	12.9%
Medical Support Business %	21,165 83.8%	▲6.5%	41,910	▲7.2%	82,567 81.8%	▲ 7.3%	20,822	▲ 1.6%	41,800 82.6%	▲0.3%	41,500	1 .0%	83,300 81.8%	0.9%	83,300	0.9%
Health Care Business	13,719 84.9%	▲6.8%		▲6.6%	54,880 84.5%	▲5.4%	14,061 83.3%	2.5%	29,200 83.4%	6.3%	28,263 82.4%	2.9%		31.2%	72,000 85.1%	31.2%
Education Business	1,359 49.7%	0.1%	2,686 50.2%	1.1%	5,388 45.2%	5.2%	1,468 32.4%	8.0%	3,100 40.8%	15.4%	2,870 34.4%	6.9%	6,000 41.4%	11.4%	6,000 41.4%	11.4%
Cost of Sales	36,244 82.1%	▲6.4%	72,057 81.4%	▲6.7%	142,836 80.3%	▲6.2%	36,352 78.2%	0.3%	74,100 79.5%	2.8%	72,635 78,2%	0.8%	161,300 80.3%	12.9%	161,300 80.3%	12.9%
Medical Support Business	4,087 16.2%	▲13.8%	8,651	▲ 10.2%	18,415	▲ 7.0%	4,224	3.4%	8,800 17.4%	1.7%	8,735 17.4%	1.0%	18,500 18.2%	0.5%	18,500	0.5%
Health Care Business	2,444 15.1%	7.3%		20.7%	10,092	18.5%	2,829	15.8%	5,800 16.6%	12.4%	6,055 17.6%	17.3%	12,600 14.9%	24.9%	12,600	24.9%
Education Business	1,377 50.3%	▲8.1%		▲2.7%	6,526 54.8%	29.6%	3,060 67.6%	122.2%	4,500 59.2%	68.7%	5,462 65.5%	104.7%	8,500 58.6%	30.2%	8,500 58.6%	30.2%
Gross Profit %	7,908 17.9%	▲7.2%		▲1.0%	35,035 19.7%	5.0%		27.9%	19,100 20.5%	15.9%	20,303	23.2%	39,600 19.7%	13.0%		13.0%
Medical Support Business	3,325 13.2%	▲7.1%	6,872 13.6%	0.5%	13,515	1.0%	3,72 4	12.0%	6,900 13.6%	0.4%	7,380	7.4%	13,500 13.3%	▲0.1%	13,500	▲0.1%
Health Care Business	2,933 18.1%	6.4%		7.1%	11,009 16.9%	9.1%	3,066 18.2%	4.5%	5,950 17.0%	5.5%	6,110 17.8%	8.3%		12.6%	12,400 14.7%	12.6%
Education Business	1,767 64.6%	▲10.3%		▲0.7%	7,656 64.3%	6.0%	1,942 42.9%	9.9%	4,250 55.9%	13.0%	3,895 46.7%	3.6%		7.1%	8,200 56.6%	7.1%
Selling, General and Administrative Expenses %	8,025 18.2%	▲3.4%	16,276 18.4%	2.4%	32,182 18.1%	4.8%	8,733 18.8%	8.8%	17,100 18.3%	5.1%	17,386 18.7%	6.8%	34,100 17.0%	6.0%	34,100 17.0%	1
Medical Support Business	762 3.0%	▲34.3%		▲ 36.4%	4,899	▲23.7%	500	▲34.4%	1,900	6.8%	1,404	▲21.1%	5,000 4.9%	2.1%		
Health Care Business	3.0% ▲489 ▲3.0%	-	▲480 ▲ 1.5%	-	4.9% ▲916 ▲1.4%	-	▲237 ▲1.4 %	-		▲68.8%		-	200 0.2%	-	200 0.2%	_
Education Business %	▲ 390 ▲ 14.3%	_	▲ 1,092 ▲ 20.4%	_	▲ 1,129 ▲ 9.5%	-	1,11 7 24.7%	_	250 3.3%	▲ 122.9%	1,567 18.8%	-	300 2.1%	_	300 2.1%	
Operating Income %	▲ 118 ▲ 0.3%	▲155.9%	207 0.2%	▲ 72.7%	2,853 1.6%	7.3%	1,380 3.0%	▲1,269.5%	2,000 2.1%	866.2%	2,917 3.1%	1,309.2%	5,500 _{2.7%}	92.8%	5,500 2.7%	

Medical Support Business (Non-consolidated)

Sales-Breakdown

(Millions of Yen)

			FY Mar. 2009	9		FY Ma	r. 2010	
		1Q	1st. Six months	Full-year	1Q	1st. Six months (Forecast)	1st. Six months (Result)	Full-year (Forecast)
	Hospitals	21,606	43,356	82,224	21,667	41,300	43,515	83,000
	Clinics and Pharmacies	3,647	7,204	18,759	3,379	9,300	6,770	18,800
ТО	TAL	25,253	50,561	100,983	25,047	50,600	50,286	101,800

Number of contracted medical institutions

(Number of Contract)

			FY Mar. 200	9	FY Mar. 2010							
		End of Jun.	End of Sep.	End of Mar.	End of Jun.	End of Sep. (Forecast)	End of Sep. (Result)	End of Mar. (Forecast)				
	Hospitals	2,008	2,014	1,977	1,886	1,990	1,902	2,010				
	Clinics and Pharmacies	9,489	9,397	9,364	8,901	9,340	8,899	9,380				
ТО	TAL	11,497	11,411	11,341	10,787	11,330	10,801	11,390				

Health Care Business (Non-consolidated)

- Sales breakdown and the number of services used -

Sales-Breakdown

(Millions of Yen)

		FY Mar. 2009			FY Ma	FY Mar. 2010		
	1 Q	1st. Six months	Full-year	1Q	1st. Six months (Forecast)	1st. Six months (Result)	Full-year (Forecast)	
Home-visit care service	9,428	18,965	37,766	10,150	21,200	20,558	44,800	
Day care service	3,966	8,047	16,074	4,204	8,500	8,567	17,500	
Rental/selling of welfare equipment, housing improvement service	1,477	2,970	6,017	1,457	2,900	2,658	6,200	
Facility service	_	_	_	_	_	_	11,300	
Other service	1,290	2,639	5,116	1,076	2,400	2,234	4,800	
Net Sales	16,161	32,623	64,973	16,899	35,000	34,319	84,600	

^{*} Home-visit nursing care service: Including home-visit bathing service and care planning. Other services: Including catering service, etc.

Number of services used(Number of contracts)

(Number)

		FY Mar. 2009		FY Mar. 2010					
	End of Jun.	End of Sep.	End of Mar.	End of Jun.	End of Sep. (Forecast)	End of Sep. (Result)	End of Mar. (Fore cast)		
Number of care planning users	33,484	33,912	35,412	36,729	37,500	37,415	40,800		
Home-visit care service	62,138	62,669	63,651	65,506	66,800	66,401	74,500		
Day care service	17,965	18,026	18,191	18,718	18,900	19,019	20,000		
Rental of welfare equipment	24,178	23,839	24,006	24,264	24,800	24,731	27,000		
Facility care service	_	_	_	_	_	_	5,100		
TOTAL (Number of service users)	104,281	104,534	105,848	108,488	110,500	110,151	126,600		

^{*} Home-visit care service: Including home-visit bathing service.

^{*} Net Sales (Forecast) of each service in FY Mar. 2010 : Including Net Sales (Forecast) of prevent care services

^{*} Faculity care service : Including Nichii no Hohoemi, Nichii no Kirameki, Nichii Gakkan Group home.

^{*} Facility care service: Including Nichii no Hohoemi, Nichii no Kirameki, Nichii Gakkan Group home.

Health Care Business (Facility Care)

Facility - Care Sales and Operating Income

			FY Ma	r. 2009			F	Y Mar. 201	0	
		1Q	2Q	1st. Six months	Full-year	1Q	2Q	1st. Six months	1st. Six months	Full-year
		Amount	Amount	Amount	Amount	Amount	Amount(Result)	Amount(Forecast)	Amount(Result)	Amount(Forecast)
	НОНОЕМІ	3,031	3,042	6,073	12,548	3,675	3,764	7,410	7,439	18,680
	KIRAMEKI	743	817	1,560	3,605	1,176	1,317	2,450	2,493	6,430
	НОМЕ	560	645	1,205	2,617	816	871	1,680	1,687	3,500
	CARE PALECE	2,863	2,821	5,684	11,340	2,741	2,722	5,590	5,463	11,570
Net	Sales	7,200	7,323	14,523	30,110	8,410	8,674	17,130	17,084	40,180
	НОНОЕМІ	4 9	65	56	435	208	201	460	409	1,300
	%	▲0.3%	2.1%	0.9%	3.5%	5.7%	5.3%	6.2%	5.5%	7.0%
	KIRAMEKI	▲388	▲ 409	▲ 797	▲ 1,370	▲ 190	▲ 116	▲ 220	▲306	▲ 190
	%	▲ 52.2%	▲ 50.1%	▲51.1%	▲38.0%	▲ 16.2%	▲8.8%	▲ 9.0%	▲ 12.3%	▲3.0%
	НОМЕ	▲ 257	▲ 192	▲ 449	▲ 817	▲ 136	▲62	▲200	▲ 198	▲ 270
	%	▲ 45.9%	▲ 29.8%	▲ 37.3%	▲ 31.2%	▲ 16.7%	▲ 7.1%	▲ 11.9%	▲ 11.7%	▲ 7.7%
	CARE PALECE	▲ 11	▲ 57	▲ 68	^ 6	▲ 115	▲ 148	▲80	▲263	60
	%	▲ 0.4%	▲ 2.0%	▲ 1.2%	▲0.1%	▲ 4.2%	▲ 5.4%	▲ 1.4%	▲ 4.8%	0.5%
Ope	rating Income	▲667	▲ 591	▲ 1,258	▲ 1,759	▲233	▲ 126	▲ 40	▲359	900
%		▲ 9.3%	▲ 8.1%	▲ 8.7%	▲ 5.8%	▲ 2.8%	▲ 1.5%	▲ 0.2%	▲2.1 %	2.2%

^{*} Forecast for amount of HOHOEMI and KIRAMEKI: 15 months are summed up, cause of change the amalgamation.

Education Business (non-consolidated) - Sales breakdown -

Sales-Breakdown

			FY Mar. 2009)	FY Mar. 2010						
		1Q	1st. Six months	Full-year	1 Q	1 st. Six months (Fore cast)	1st. Six months (Result)	Full-year (Forecast)			
	Medical office administration course	1,418	2,802	6,003	2,078	3,850	3,817	7,250			
	Home helper training course	1,102	2,136	5,109	2,190	3,200	4,023	6,300			
	Babysitter training course and others	216	416	802	260	550	492	950			
тот	AL	2,736	5,354	11,914	4,528	7,600	8,333	14,500			

^{*} Babysitter training course and others: Including "preventive exercise instructor course"