
Financial Results
for Nine months Ended Dec. 31, 2009

D A T A B O O K

Feb. 10, 2010

Nichii Gakkan 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 (Non-consolidated)	P7
- 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).....	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. 2009								FY Mar. 2010									
	1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year (Forecast)			
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Previous	Change	Revised	Change
Net Sales	52,815	8.6%	105,958	9.6%	159,422	8.2%	213,601	6.9%	56,174	6.4%	112,643	6.3%	176,693	10.8%	236,000	10.5%	235,000	10.0%
Operating Income	▲881	–	▲1,181	–	▲392	–	1,013	▲53.3%	1,046	–	2,398	–	4,810	–	5,470	439.6%	6,400	531.3%
%	▲1.7%		▲1.1%		▲0.2%		0.5%		1.9%		2.1%		2.7%		2.3%		2.7%	
Ordinary Income	▲946	–	▲1,313	–	▲552	–	800	▲60.8%	989	–	2,293	–	4,844	–	5,350	568.4%	6,300	687.1%
%	▲1.8%		▲1.2%		▲0.3%		0.4%		1.8%		2.0%		2.7%		2.3%		2.7%	
Net Income	▲946	–	▲1,539	–	▲1,319	–	▲1,090	–	109	–	677	–	2,260	–	2,500	–	2,700	–
%	▲1.8%		▲1.5%		▲0.8%		▲0.5%		0.2%		0.6%		1.3%		1.1%		1.1%	

Income Statement (Non-Consolidated)

(Millions of Yen)

	FY Mar. 2009								FY Mar. 2010									
	1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year (Forecast)			
	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Previous	Change	Revised	Change
Net Sales	44,153	▲6.9%	88,540	▲5.7%	133,151	▲5.1%	177,871	▲4.1%	46,466	5.2%	92,938	5.0%	146,714	10.2%	200,900	12.9%	200,000	330.4%
Operating Income	▲117	–	207	▲72.7%	1,322	▲26.4%	2,853	7.3%	1,380	–	2,917	1,309.2%	5,192	292.7%	5,500	92.8%	7,000	407.2%
%	▲0.3%		0.2%		1.0%		1.6%		3.0%		3.1%		3.5%		2.7%		3.5%	
Ordinary Income	▲6	–	381	▲57.1%	1,601	▲21.7%	3,301	10.7%	1,464	–	3,032	695.8%	5,470	241.7%	5,700	72.7%	7,200	391.8%
%	▲0.0%		0.4%		1.2%		1.9%		3.2%		3.3%		3.7%		2.8%		3.6%	
Net Income	▲48	–	39	▲87.9%	672	▲18.9%	1,312	37.5%	648	–	1,532	3,828.2%	1,556	131.5%	3,100	136.3%	3,600	455.6%
%	▲0.1%		0.0%		0.5%		0.7%		1.4%		1.6%		1.1%		1.5%		1.8%	

Segmental Results (Consolidated)

(Millions of Yen)

		FY Mar. 2009								FY Mar. 2010									
		1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q		Full-year (Forecast)			
		Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Previous	Change	Revised	Change
	Medical Support Business	25,343	▲7.8%	50,723	▲7.7%	75,983	▲7.7%	101,289	▲7.3%	25,124	▲0.9%	50,435	▲0.6%	75,884	▲0.1%	102,000	0.7%	101,300	0.0%
	Health Care Business	24,610	35.7%	49,549	37.7%	74,806	32.1%	99,770	25.2%	26,409	7.3%	53,632	8.2%	88,550	18.4%	119,000	19.3%	118,000	18.3%
	Education Business	2,736	▲4.2%	5,354	▲0.9%	8,204	4.7%	11,914	17.3%	4,528	65.5%	8,333	55.6%	11,866	44.6%	14,500	21.7%	15,200	27.6%
	Others	596	28.7%	1,207	25.1%	1,805	18.4%	2,488	26.3%	747	25.3%	1,340	11.0%	2,034	12.7%	2,200	▲11.6%	2,500	0.5%
	Eliminations	▲470	—	▲ 877	—	▲1,377	40.7%	▲ 1,861	—	▲635	—	▲ 1,098	—	▲1,642	—	▲ 1,700	—	▲ 2,000	—
Net Sales		52,815	8.6%	105,958	9.6%	159,422	8.2%	213,601	6.9%	56,174	6.4%	112,643	6.3%	176,693	10.8%	236,000	10.5%	235,000	10.0%
	Medical Support Business %	1,791	▲25.5%	3,736	▲27.0%	6,112	▲21.0%	8,784	▲17.9%	1,667	▲6.9%	3,680	▲1.5%	5,872	▲3.9%	8,800	0.2%	8,000	▲8.9%
		7.1%		7.4%		8.0%		8.7%		6.6%		7.3%		7.7%		8.6%		7.9%	
	Health Care Business %	▲690	▲389.9%	▲833	—	▲747	▲269.0%	▲758	—	97	—	731	—	2,296	—	2,500	—	3,600	—
		▲2.8%		▲1.7%		▲0.9%		▲0.8%		0.4%		1.4%		▲0.9%		2.1%		3.1%	
	Education Business %	▲281	—	▲887	—	▲1,019	▲14.5%	▲677	—	1,319	—	1,923	—	2,591	—	800	—	2,950	—
		▲10.3%		▲16.6%		▲12.4%		▲5.7%		29.1%		23.1%		21.8%		5.5%		19.4%	
	Others %	55	27.9%	119	466.7%	272	47.0%	409	90.2%	76	38.2%	185	55.5%	341	25.4%	70	▲82.9%	350	▲14.4%
		9.2%		9.9%		15.0%		16.4%				13.8%		15.0%		3.2%		14.0%	
	Eliminations	▲1,756	—	▲ 3,316	—	▲5,010	▲6.9%	▲ 6,743	—	▲2,114	—	▲ 4,123	—	▲6,290	—	▲ 6,700	—	▲ 8,500	—
	Operating Income %	▲881	▲484.7%	▲1,181	—	▲392	▲121.8%	1,013	▲53.3%	1,046	—	2,398	—	4,810	—	5,470	439.6%	6,400	439.6%
		▲1.7%		▲1.1%		▲0.2%		0.5%		1.9%		2.1%		2.7%		2.3%		2.7%	

Segmental Results (Non-Consolidated)

(Millions of Yen)

		FY Mar. 2009								FY Mar. 2010							
		1Q		Half-year		3Q		Full-year		1Q		Half-year		3Q(Result)		Full-year (Forecast)	
		Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount	Change	Amount(Revised)	Change
Medical Support Business		25,253	▲7.8%	50,561	▲7.7%	75,749	▲7.7%	100,983	▲7.3%	25,047	▲0.8%	50,286	▲0.5%	75,657	▲0.1%	101,800	0.8%
Health Care Business		16,163	▲4.9%	32,623	▲3.2%	49,197	▲2.3%	64,973	▲2.3%	16,890	4.5%	34,319	5.2%	59,190	20.3%	84,600	30.2%
Education Business		2,736	▲4.2%	5,354	▲0.9%	8,204	4.7%	11,914	17.3%	4,528	65.5%	8,333	55.6%	11,866	44.6%	14,500	21.7%
Net Sales		44,153	▲6.5%	88,540	▲5.7%	133,151	▲5.1%	177,871	▲4.1%	46,466	5.2%	92,938	5.0%	146,714	10.2%	200,900	12.9%
Medical Support Business %		21,165	▲6.5%	41,910	▲7.2%	62,387	▲7.6%	82,567	▲7.3%	20,822	▲1.6%	41,500	▲1.0%	62,350	▲0.1%	83,300	0.9%
		83.8%		82.9%		82.4%		81.8%		83.1%		82.5%		82.4%		81.8%	
Health Care %		13,719	▲6.8%	27,460	▲6.6%	41,393	▲5.7%	54,880	▲5.4%	14,061	2.5%	28,263	2.9%	49,179	18.8%	72,000	31.2%
		84.9%		84.2%		84.1%		84.5%		83.3%		82.4%		83.1%		85.1%	
Education %		1,359	0.1%	2,686	1.1%	3,992	2.1%	5,388	5.2%	1,468	8.0%	2,870	6.9%	4,193	5.0%	6,000	11.4%
		49.7%		50.2%		48.7%		45.2%		32.4%		34.4%		35.3%		41.4%	
Cost of Sales		36,244	▲6.4%	72,057	▲6.7%	107,773	▲6.6%	142,836	▲6.2%	36,352	0.3%	72,635	0.8%	115,723	7.4%	161,300	12.9%
%		82.1%		81.4%		80.9%		80.3%		78.2%		78.2%		78.9%		80.3%	
Medical Support Business %		4,087	▲13.8%	8,651	▲10.2%	13,361	▲8.0%	18,415	▲7.0%	4,224	3.4%	8,735	1.0%	13,306	▲0.4%	18,500	0.5%
		16.2%		17.1%		17.6%		18.2%		16.9%		17.4%		17.6%		18.2%	
Health Care Business %		2,444	7.3%	5,162	20.7%	7,804	21.3%	10,092	18.5%	2,829	15.8%	6,055	17.3%	10,011	28.3%	12,600	24.9%
		15.1%		15.8%		15.9%		15.5%		16.7%		17.6%		16.9%		14.9%	
Education Business %		1,377	▲8.1%	2,668	▲2.7%	4,211	7.3%	6,526	29.6%	3,060	122.2%	5,462	104.7%	7,672	82.2%	8,500	30.2%
		50.3%		49.8%		51.3%		54.8%		67.6%		65.5%		64.7%		58.6%	
Gross Profit		7,908	▲7.2%	16,483	▲1.0%	25,378	2.0%	35,035	5.0%	10,113	27.9%	20,303	23.2%	30,990	22.1%	39,600	13.0%
%		17.9%		18.6%		19.1%		19.7%		21.8%		21.8%		21.1%		19.7%	
Medical Support Business %		3,325	▲7.1%	6,872	0.5%	10,166	1.5%	13,515	1.0%	3,724	12.0%	7,380	7.4%	10,739	5.6%	13,500	▲0.1%
		13.2%		13.6%		13.4%		13.4%		14.9%		14.7%		14.2%		13.3%	
Health Care Business %		2,933	6.4%	5,642	7.1%	8,346	9.0%	11,009	9.1%	3,066	4.5%	6,110	8.3%	9,468	13.4%	12,400	12.6%
		18.1%		17.3%		17.0%		16.9%		18.2%		17.8%		16.0%		14.7%	
Education Business %		1,767	▲10.3%	3,761	▲0.7%	5,542	2.2%	7,656	6.0%	1,942	9.9%	3,895	3.6%	5,589	0.8%	8,200	7.1%
		64.6%		70.2%		67.6%		64.3%		42.9%		46.7%		47.1%		56.6%	
Selling, General and Administrative %		8,025	▲3.4%	16,276	2.4%	24,055	4.2%	32,182	4.8%	8,733	8.8%	17,386	6.8%	25,798	7.2%	34,100	6.0%
		18.2%		18.4%		18.1%		18.1%		18.8%		18.7%		17.6%		17.0%	
Medical Support Business %		762	▲34.3%	1,779	▲36.4%	3,194	▲29.3%	4,899	▲23.7%	500	▲34.4%	1,404	▲21.1%	2,566	▲19.7%	5,000	2.1%
		3.0%		3.5%		4.2%		4.9%		2.0%		2.8%		3.4%		4.9%	
Health Care Business %		▲489	—	▲480	—	▲542	—	▲916	—	▲237	—	▲54	—	542	—	200	—
		▲3.0%		▲1.5%		▲1.1%		▲1.4%		▲1.4%		▲0.2%		0.9%		0.2%	
Education Business %		▲390	—	▲1,092	—	▲1,330	—	▲1,129	—	1,117	—	1,567	—	2,083	—	300	—
		▲14.3%		▲20.4%		▲16.2%		▲9.5%		24.7%		18.8%		17.6%		2.1%	
Operating Income		▲118	▲155.9%	207	▲72.7%	1,322	▲26.4%	2,853	7.3%	1,380	▲1,269.5%	2,917	1,309.2%	5,192	292.7%	5,500	92.8%
%		▲0.3%		0.2%		1.0%		1.6%		3.0%		3.1%		3.5%		2.7%	

Medical Support Business (Non-consolidated)

Sales-Breakdown

(Millions of Yen)

		FY Mar. 2009				FY Mar. 2010				
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q(Result)	Full-year (Forecast Previous)	Full-year (Forecast Revised)
	Hospitals	21,606	43,356	65,050	86,690	21,667	43,515	65,414	83,000	87,300
	Clinics and Pharmacies	3,647	7,204	10,688	14,293	3,379	6,770	10,242	18,800	13,700
TOTAL		25,253	50,561	75,749	100,983	25,047	50,286	75,657	101,800	101,000

Number of contracted medical institutions

(Number of Contract)

		FY Mar. 2009				FY Mar. 2010				
		End of Jun.	End of Sep.	End of Dec.	End of Mar.	End of Jun.	End of Sep.	End of Dec.(Result)	End of Mar. (Forecast Previous)	End of Mar. (Forecast Revised)
	Hospitals	2,008	2,014	2,070	1,977	1,886	1,902	1,928	2,010	1,950
	Clinics and Pharmacies	9,489	9,397	9,960	9,364	8,901	8,899	8,933	9,380	8,950
TOTAL		11,497	11,411	12,030	11,341	10,787	10,801	10,861	11,390	10,900

Health Care Business (Non-consolidated)

- Sales breakdown and the number of services used -

Sales-Breakdown

(Millions of Yen)

	FY Mar. 2009				FY Mar. 2010				
	1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast Previous)	Full-year (Forecast Revised)
Home-visit care service	9,428	18,965	28,534	37,766	10,150	20,558	32,278	44,800	44,100
Day care service	3,966	8,047	12,162	16,074	4,204	8,567	13,304	17,500	17,800
Rental/selling of welfare equipment, housing improvement service	1,477	2,970	4,545	6,017	1,457	2,658	4,545	6,200	6,100
Facility service	151	305	466	622	299	600	6,486	11,300	12,400
Other service	1,139	2,334	3,489	4,494	777	1,634	2,575	4,800	3,400
Net Sales	16,161	32,623	49,197	64,973	16,899	34,319	59,188	84,600	83,800

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

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

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

Number of services used(Number of contracts)

(Number)

	FY Mar. 2009				FY Mar. 2010				
	End of Jun.	End of Sep.	End of Dec.	End of Mar.	End of Jun.	End of Sep.	End of Dec.(Result)	End of Mar. (Forecast Previous)	End of Mar. (Forecast Revised)
Number of care planning users	33,484	33,912	34,958	35,412	36,729	37,415	39,787	40,800	40,400

Home-visit care service	62,138	62,669	63,932	63,651	65,506	66,401	72,244	74,500	74,000
Day care service	17,965	18,026	18,247	18,191	18,718	19,019	20,385	20,000	20,300
Rental of welfare equipment	24,178	23,839	24,194	24,006	24,264	24,731	25,651	27,000	25,600
Facility care service	132	132	132	132	240	240	5,189	5100	5300
TOTAL (Number of service users)	104,281	104,534	106,373	105,848	108,488	110,151	123,469	126,600	125,100

* Home-visit care service: Including home-visit bathing service.

* 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

(Millions of Yen)

		FY Mar. 2009					FY Mar. 2010					
		1Q	Half-year	3Q	Nine months ended	Full-year	1Q	Half-year	3Q	Nine months ended	Full-year	
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount(Result)	Amount(Result)	Amount(Previous)	Amount(Revised)
	HOHOEMI	3,031	6,073	3,138	9,211	12,548	3,675	7,439	7,777	15,216	18,680	19,177
	KIRAMEKI	743	1,560	943	2,503	3,605	1,176	2,493	2,831	5,324	6,430	6,711
	HOME	560	1,205	664	1,869	2,617	816	1,687	957	2,644	3,500	3,500
	CARE PALECE	2,863	5,684	2,791	8,475	11,340	2,741	5,463	2,725	8,188	11,570	11,570
	Net Sales	7,200	14,523	7,535	22,058	30,110	8,410	17,084	14,288	31,372	40,180	40,482
	HOHOEMI	▲9	56	159	215	435	208	409	412	821	1,300	—
	%	▲0.3%	0.9%	5.1%	2.3%	3.5%	5.7%	5.5%	5.3%	5.4%	7.0%	#VALUE!
	KIRAMEKI	▲388	▲797	▲346	▲1,143	▲1,370	▲190	▲306	▲140	▲446	▲190	—
	%	▲52.2%	▲51.1%	▲36.7%	▲45.7%	▲38.0%	▲16.2%	▲12.3%	▲4.9%	▲8.4%	▲3.0%	#VALUE!
	HOME	▲257	▲449	▲193	▲642	▲817	▲136	▲198	▲4	▲202	▲270	—
	%	▲45.9%	▲37.3%	▲29.1%	▲34.3%	▲31.2%	▲16.7%	▲11.7%	▲0.4%	▲7.6%	▲7.7%	#VALUE!
	CARE PALECE	▲11	▲68	6	▲62	▲6	▲115	▲263	▲100	▲363	60	—
	%	▲0.4%	▲1.2%	0.1%	▲0.7%	▲0.1%	▲4.2%	▲4.8%	▲0.7%	▲4.4%	0.1%	#VALUE!
	Operating Income	▲667	▲1,258	▲374	▲1,632	▲1,759	▲233	▲359	169	▲190	900	—
	%	▲9.3%	▲8.7%	▲5.0%	▲7.4%	▲5.8%	▲2.8%	▲2.1%	1.2%	▲0.6%	2.2%	#VALUE!

* Result&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

(Millions of Yen)

		FY Mar. 2009				FY Mar. 2010				
		1Q	Half-year	3Q	Full-year	1Q	Half-year	3Q	Full-year (Forecast Previous)	Full-year (Forecast Revised)
	Medical office administration course	1,418	2,802	4,281	6,003	2,078	3,817	5,444	7,250	6,970
	Home helper training course	1,102	2,136	3,303	5,109	2,190	4,023	5,712	6,300	7,340
	Babysitter training course and others	216	416	619	802	260	492	709	950	890
TOTAL		2,736	5,354	8,204	11,914	4,528	8,333	11,866	14,500	15,200

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