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Financial Results  
for the year Ending March 2010  
(April 1, 2009 to March 31, 2010)  
**D A T A B O O K**

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May 17, 2010

Nichii Gakkan Company 【9792】

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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						FY Mar. 2011(Forecast)			
	Half-year		Full-year		Half-year		Full-year				Half-year		Full-year	
	Amount	Change	Amount	Change	Amount	Change	Amount(Forecast Revised)	change	Amount(Result)	Change	Amount	Change	Amount	Change
Net Sales	105,958	9.6%	213,601	6.9%	112,643	6.3%	235,000	10.0%	235,352	10.2%	119,300	5.9%	240,000	2.0%
Operating Income	▲1,181	–	1,013	▲53.3%	2,398	–	6,400	531.8%	6,864	577.1%	3,500	45.9%	8,000	16.5%
%	▲1.1%		0.5%		2.1%		2.7%		2.9%		2.9%		3.3%	
Ordinary Income	▲1,313	–	800	▲60.8%	2,293	–	6,300	687.5%	6,877	759.2%	3,500	52.6%	8,300	20.7%
%	▲1.2%		0.4%		2.0%		2.7%		2.9%		2.9%		3.5%	
Net Income	▲1,539	–	▲1,090	–	677	–	2,700	–	3,154	–	1,100	62.3%	3,500	10.9%
%	▲1.5%		▲0.5%		0.6%		1.1%		1.3%		0.9%		1.5%	

# Income Statement (Non-Consolidated)

(Millions of Yen)

	FY Mar. 2009				FY Mar. 2010						FY Mar. 2011(Forecast)			
	Half-year		Full-year		Half-year		Full-year				Half-year		Full-year	
	Amount	Change	Amount	Change	Amount	Change	Amount(Forecast Revised)	change	Amount(Result)	Change	Amount	Change	Amount	Change
Net Sales	88,540	▲5.7%	177,871	▲4.1%	92,938	5.0%	200,000	125.9%	200,483	126.4%	109,800	18.1%	221,000	#DIV/0!
Operating Income	207	▲72.7%	2,853	7.3%	2,917	1,309.2%	7,000	3,281.6%	7,389	3,469.6%	3,850	32.0%	8,400	#DIV/0!
%	0.2%		1.6%		3.1%		3.5%		3.7%		3.5%		3.8%	
Ordinary Income	381	▲57.1%	3,301	10.7%	3,032	695.8%	7,200	1,789.8%	7,785	135.9%	4,000	31.9%	8,900	#DIV/0!
%	0.4%		1.9%		3.3%		3.6%		3.9%		3.6%		4.0%	
Net Income	39	▲87.9%	1,312	37.5%	1,532	3,828.2%	3,600	9,130.8%	4,009	205.6%	1,800	17.4%	4,400	9.7%
%	0.0%		0.7%		1.6%		1.8%		2.0%		1.6%		2.0%	

# Segmental Results (Consolidated)

(Millions of Yen)

		FY Mar. 2009				FY Mar. 2010						FY Mar. 2011(Forecast)							
		Half-year		Full-year		Half-year		Full-year				Half-year				Full-year			
		Amount	Change	Amount	Change	Amount	Change	Amount(Forecast Revised)	change	Amount(Result)	Change	Amount(Conventional standard)	Change	Amount(New standard)	Change	Amount(Conventional standard)	Change	Amount(New standard)	Change
Medical Support Business		50,723	▲7.7%	101,289	▲7.3%	50,435	▲0.6%	101,300	0.01%	101,553	0.3%	50,900	0.9%	50,900	0.9%	102,500	0.9%	102,500	0.9%
Health Care Business		49,549	37.7%	99,770	25.2%	53,632	8.2%	118,000	18.3%	118,074	18.3%	60,300	12.4%	60,300	12.4%	122,300	3.6%	122,300	3.6%
Education Business		5,354	▲0.9%	11,914	17.3%	8,333	55.6%	15,200	27.6%	15,255	28.0%	7,500	▲10.0%	7,500	▲10.0%	14,400	▲5.6%	14,400	▲5.6%
Others		1,207	25.1%	2,488	26.3%	1,340	11.0%	2,500	0.5%	2,603	4.6%	1,500	11.9%	1,500	11.9%	2,700	3.7%	2,700	3.7%
Eliminations		▲ 877	—	▲ 1,861	—	▲ 1,098	—	▲ 2,000	—	▲ 2,134	—	▲ 900	—	▲ 900	—	▲ 1,900	—	▲ 1,900	—
Net Sales		105,958	9.6%	213,601	6.9%	112,643	6.3%	235,000	10.0%	235,352	10.2%	119,300	5.9%	119,300	5.9%	240,000	2.0%	240,000	2.0%
Medical Support Business %		3,736	▲27.0%	8,784	▲17.9%	3,680	▲1.5%	8,000	▲8.9%	8,181	▲6.9%	3,700	0.5%	3,100	▲15.8%	8,200	0.2%	7,000	▲14.4%
		7.4%		8.7%		7.3%		7.9%		8.1%		7.3%		6.1%		8.0%		6.8%	
Health Care Business %		▲833	—	▲758	—	731	—	3,600	—	3,586	—	2,950	303.6%	2,500	242.0%	6,200	72.9%	5,300	47.8%
		▲1.7%		▲0.8%		1.4%		3.1%		3.0%		4.9%		4.1%		5.1%		4.3%	
Education Business %		▲887	—	▲677	—	1,923	—	2,950	—	2,992	—	1,050	▲45.4%	1,400	▲27.2%	2,000	▲33.2%	2,700	▲9.8%
		▲16.6%		▲5.7%		23.1%		19.4%		19.6%		14.0%		18.7%		13.9%		18.8%	
Others %		119	466.7%	409	90.2%	185	55.5%	350	▲14.4%	394	▲3.7%	100	▲45.9%	100	▲45.9%	200	▲49.2%	200	▲49.2%
		9.9%		16.4%		13.8%		14.0%		15.1%		6.7%		6.7%		7.4%		7.4%	
Eliminations		▲ 3,316	—	▲ 6,743	—	▲ 4,123	—	▲ 8,500	—	▲ 8,291	—	▲ 4,300	—	▲ 3,600	—	▲ 8,600	—	▲ 7,200	—
Operating Income %		▲ 1,181	—	1,013	▲53.3%	2,398	—	6,400	531.3%	6,864	577.1%	3,500	46.0%	3,500	46.0%	8,000	16.6%	8,000	16.5%
		▲1.1%		0.5%		2.1%		2.7%		2.9%		2.9%		2.9%		3.3%		3.3%	

※New standard: From the year ending March 31, 2011, Change in Allocation Standards due to New Management Approach

# Segmental Results (Non-Consolidated)

(Millions of Yen)

		FY Mar. 2009				FY Mar. 2010								FY Mar. 2011(Forecast)							
		Half-year		Full-year		Half-year		Full-year				Half-year				Full-year					
		Amount	Change	Amount	Change	Amount	Change	Amount(Forecast Revised)	change	Amount(Result)	Change	Amount	Change	Amount	Change	Amount	change	Amount	Change		
	Medical Support Business	50,561	▲7.7%	100,983	▲7.3%	50,286	▲0.5%	101,000	0.02%	101,248	0.3%	50,700	0.8%	50,700	0.8%	102,100	0.8%	102,100	0.8%		
	Health Care Business	32,623	▲3.2%	64,973	▲2.3%	34,319	5.2%	83,800	29.0%	83,979	29.3%	51,600	50.4%	51,600	50.4%	104,500	24.4%	104,500	24.4%		
	Education Business	5,354	▲0.9%	11,914	17.3%	8,333	55.6%	15,200	27.6%	15,255	28.0%	7,500	▲10.0%	7,500	▲10.0%	14,400	▲5.6%	14,400	▲5.6%		
Net Sales		88,540	▲5.7%	177,871	▲4.1%	92,938	5.0%	200,000	12.4%	200,483	12.7%	109,800	18.1%	109,800	18.1%	221,000	10.2%	221,000	10.2%		
	Medical Support Business %	41,910	▲7.2%	82,567	▲7.3%	41,500	▲1.0%	83,000	0.5%	83,046	0.6%	41,700	0.5%	41,700	0.5%	83,600	0.7%	83,600	0.7%		
		82.9%		81.8%		82.5%		82.2%		82.0%		82.2%		82.2%		81.9%		81.9%			
	Health Care Business %	27,460	▲6.6%	54,880	▲5.4%	28,263	2.9%	69,800	27.2%	69,902	27.4%	43,100	52.5%	43,100	52.5%	87,400	25.0%	87,400	25.0%		
		84.2%		84.5%		82.4%		83.3%		83.2%		83.5%		83.5%		83.6%		83.6%			
	Education Business %	2,686	1.1%	5,388	5.2%	2,870	6.9%	5,500	2.1%	5,506	2.2%	2,700	▲5.9%	2,700	▲5.9%	5,300	▲3.7%	5,300	▲3.7%		
		50.2%		45.2%		34.4%		36.2%		36.1%		36.0%		36.0%		36.8%		36.8%			
Cost of Sales		72,057	▲6.7%	142,836	▲6.2%	72,635	0.8%	158,300	10.8%	158,454	10.9%	87,500	20.5%	87,500	20.5%	176,300	11.3%	176,300	11.3%		
	%	81.4%		80.3%		78.2%		79.2%		79.0%		79.7%		79.7%		79.8%		79.8%			
	Medical Support Business %	8,651	▲10.2%	18,415	▲7.0%	8,735	1.0%	18,000	▲2.3%	18,202	▲1.2%	9,000	3.0%	9,000	3.0%	18,500	1.6%	18,500	1.6%		
		17.1%		18.2%		17.4%		17.8%		18.0%		17.8%		17.8%		18.1%		18.1%			
	Health Care Business %	5,162	20.7%	10,092	18.5%	6,055	17.3%	14,000	38.7%	14,077	39.5%	8,500	40.4%	8,500	40.4%	17,100	21.5%	17,100	21.5%		
		15.8%		15.5%		17.6%		16.7%		16.8%		16.5%		16.5%		16.4%		16.4%			
	Education Business %	2,668	▲2.7%	6,526	29.6%	5,462	104.7%	9,700	48.6%	9,749	49.4%	4,800	▲12.1%	4,800	▲12.1%	9,100	▲6.7%	9,100	▲6.7%		
		49.8%		54.8%		65.5%		63.8%		63.9%		64.0%		64.0%		63.2%		63.2%			
Gross Profit		16,483	▲1.0%	35,035	5.0%	20,303	23.2%	41,700	19.0%	42,029	20.0%	22,300	9.8%	22,300	9.8%	44,700	6.4%	44,700	6.4%		
	%	18.6%		19.7%		21.8%		20.9%		21.0%		20.3%		20.3%		20.2%		20.2%			
	Medical Support Business %	6,872	0.5%	13,515	1.0%	7,380	7.4%	14,400	6.5%	14,307	5.9%	7,400	0.3%	7,600	3.0%	14,500	1.3%	14,900	4.1%		
		13.6%		13.4%		14.7%		14.3%		14.1%		14.6%		15.0%		14.2%		14.6%			
	Health Care Business %	5,642	7.1%	11,009	9.1%	6,110	8.3%	12,900	17.2%	12,948	17.6%	7,100	16.2%	7,300	19.5%	14,200	9.7%	14,500	12.0%		
		17.3%		16.9%		17.8%		15.4%		15.4%		13.8%		14.1%		13.6%		13.9%			
	Education Business %	3,761	▲0.7%	7,656	6.0%	3,895	3.6%	7,400	▲3.3%	7,383	▲3.6%	3,950	1.4%	3,550	▲8.9%	7,600	2.9%	6,900	▲6.5%		
		70.2%		64.3%		46.7%		48.7%		48.4%		52.7%		47.3%		52.8%		47.9%			
Selling, General and Administrative %		16,276	2.4%	32,182	4.8%	17,386	6.8%	34,700	7.8%	34,639	7.6%	18,450	6.1%	18,450	6.1%	36,300	4.8%	36,300	4.8%		
		18.4%		18.1%		18.7%		17.4%		17.3%		16.8%		16.8%		16.4%		16.4%			
	Medical Support Business %	1,779	▲36.4%	4,899	▲23.7%	1,404	▲21.1%	3,600	▲26.5%	3,895	▲20.5%	1,600	14.0%	1,400	▲0.3%	4,000	2.7%	3,600	▲7.6%		
		3.5%		4.9%		2.8%		3.6%		3.8%		3.2%		2.8%		3.9%		3.5%			
	Health Care Business %	▲480	-	▲916	-	▲54	-	1,100	-	1,128	-	1,400	-	1,200	▲2,322.2%	2,900	157.1%	2,600	130.5%		
		▲1.5%		▲1.4%		▲0.2%		1.3%		1.3%		2.7%		2.3%		2.8%		2.5%			
	Education Business %	▲1,092	-	▲1,129	-	1,567	-	2,300	-	2,365	-	850	▲45.8%	1,250	▲20.2%	1,500	▲36.6%	2,200	▲7.0%		
		▲20.4%		▲9.5%		18.8%		15.1%		15.5%		11.3%		16.7%		10.4%		15.3%			
Operating Income		207	▲72.7%	2,853	7.3%	2,917	1,309.2%	7,000	145.4%	7,389	159.0%	3,850	32.0%	3,850	32.0%	8,400	13.7%	8,400	13.7%		
	%	0.2%		1.6%		3.1%		3.5%		3.7%		3.5%		3.5%		3.8%		3.8%			

※New standard: From the year ending March 31, 2011, Change in Allocation Standards due to New Management Approach

# Medical Support Business (Non-consolidated)

## Sales-Breakdown

(Millions of Yen)

		FY Mar. 2009		FY Mar. 2010			FY Mar.2011(Forecast)	
		Half-year	Full-year	Half-year	Full-year (Forecast Revised)	Full-year (Result)	Half-year	Full-year
	Hospitals	43,356	86,690	43,515	83,700	87,616	43,900	88,300
	Clinics and Pharmacies	7,204	14,293	6,770	13,700	13,632	6,800	13,800
TOTAL		50,561	100,983	50,286	97,400	101,248	50,700	102,100

## Number of contracted medical institutions

(Number of Contract)

		FY Mar. 2009		FY Mar. 2010			FY Mar.2011(Forecast)	
		End of Sep.	End of Mar.	End of Sep.	End of Mar. (Forecast Revised)	Full-year (Result)	End of Sep.	End of Mar.
	Hospitals	2,014	1,977	1,902	1,950	1,970	1,920	1,990
	Clinics and Pharmacies	9,397	9,364	8,899	8,950	8,994	8,970	9,050
TOTAL		11,411	11,341	10,801	10,900	10,964	10,890	11,040

## Sales-Breakdown

(Millions of Yen)

		FY Mar. 2009		FY Mar. 2010			FY Mar. 2011(Forecast)	
		Half-year	Full-year	Half-year	Full-year (Forecast Revised)	Full-year (Result)	Half-year	Full-year
	Home-visit care service	18,965	37,766	20,558	44,100	44,176	25,000	50,300
	Day care service	8,047	16,074	8,567	17,800	17,891	9,700	19,500
	Rental/selling of welfare equipment	2,970	6,017	2,658	6,100	6,086	3,100	6,300
	facility service	305	622	600	12,400	12,433	11,800	23,900
	Other service	2,334	4,494	1,634	3,400	3,390	2,100	4,500
Net Sales		32,623	64,973	34,319	83,800	83,979	51,700	104,500

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

\* Net Sales of each service : Including Net Sales of prevent care services.

\* Multifunction care service : Included facility service until FY Mar.2010, but including other service from FY Mar.2011.

## Number of services used(Number of contracts)

(Number)

		FY Mar. 2009		FY Mar. 2010			FY Mar. 2011(Forecast)	
		End of Sep.	End of Mar.	End of Sep.	End of Mar. (Forecast Revised)	End of Mar. (Result)	End of Sep.	End of Mar.
Number of care planning users		33,912	35,412	37,415	40,400	40,699	42,500	44,000
Home-visit care service		62,669	63,651	66,401	74,000	74,888	76,200	78,500
Day care service		18,026	18,191	19,019	20,300	20,472	21,100	21,500
Rental of welfare equipment		23,839	24,006	24,731	25,600	25,901	26,300	27,000
Facility care service		132	132	240	5300	5,282	5,400	5,600
TOTAL (Number of service users)		104,534	105,848	110,151	125,100	126,543	129,000	132,600

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

\* Number of service users of each service : Including number of service users of prevent care services.

\* Multifunction care service : Included facility service until FY Mar.2010, but including other service from FY Mar.2011.



# Health Care Business ( Facility Care )

## Facility - Care Sales and Operating Income

(Millions of Yen)

		FY Mar. 2009					FY Mar. 2010					FY Mar. 2011(Forecast)	
		1Q	2Q	3Q	4Q	Full-year	1Q	2Q	3Q	4Q	Full-year	Half-year	Full-year
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount(Result)	Amount(Result)	Amount	Amount
	HOHOEMI	3,031	3,041	3,137	3,337	12,548	3,675	3,764	7,776	3,903	19,120	8,500	17,200
	KIRAMEKI	743	816	942	1,101	3,605	1,176	1,316	2,831	1,483	6,808	3,200	6,600
	HOME	3,424	3,464	3,453	3,613	13,957	3,558	3,592	3,682	3,773	14,606	7,500	15,400
Net Sales		7,200	7,323	7,535	8,052	30,111	8,410	8,673	14,290	9,160	40,535	19,200	39,200
	HOHOEMI	329	315	409	483	1,537	483	421	1,062	473	2,440	1,140	2,240
	%	10.9%	10.4%	13.0%	14.5%	12.2%	13.1%	11.2%	13.7%	12.1%	12.8%	13.4%	13.0%
	KIRAMEKI	▲264	▲300	▲246	▲129	▲940	▲93	▲20	109	95	90	300	600
	%	▲35.5%	▲36.8%	▲26.1%	▲11.7%	▲26.1%	▲7.9%	▲1.5%	3.9%	6.4%	1.3%	9.4%	9.1%
	HOME	67	52	97	320	538	126	111	188	239	665	270	960
	%	2.0%	1.5%	2.8%	8.9%	3.9%	3.5%	3.1%	5.1%	6.3%	4.6%	3.6%	6.2%
Gross Margin		133	67	261	673	1,135	515	511	1,359	809	3,196	1,710	3,800
%		1.8%	0.9%	3.5%	8.4%	3.8%	6.1%	0.0%	9.5%	8.8%	7.9%	8.9%	9.7%

\* With respect to the business results for the current period, results of Nichii no Hohoemi and Nichii no Kirameki for the 15-month period between January 2009 and March 2010 are included, as a result of consolidation to Nichii Gakkan Co., Ltd. on Oct

\* With respect to the Ohtohen, which was previously managed by Nichii Care Palace Co., Ltd. before merger, its brand name was changed to "Nichii Home" in January 2010.

\* Only net sales and gross profit are reported due to the mergers and restructurings of the transferred companies.

# Education Business (non-consolidated) - Sales breakdown -

## Sales-Breakdown

(Millions of Yen)

		FY Mar. 2009		FY Mar. 2010			FY Mar. 2011(Forecast)	
		Half-year	Full-year	Half-year	End of Mar. (Forecast Revised)	Full-year (Result)	Half-year	Full-year
	Medical office administration course	2,802	6,003	3,817	6,970	6,989	3,500	6,700
	Home helper training course	2,136	5,109	4,023	7,340	7,357	3,500	6,800
	Babysitter training course and others	416	802	492	890	908	500	900
TOTAL		5,354	11,914	8,333	15,200	15,255	7,500	14,400

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