

Consolidated Financial Results

for the Third Quarter ended December 31, 2009

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Stock Exchange Listing: Tokyo Stock Exchange (code: 2181)

URL: <http://www.temp-holdings.co.jp/>

President: Yoshiko Shinohara

Notes: Amounts below one million yen are rounded down.

(1) Consolidated Operating Results (Accumulated Total)

(% represents the change from the same period in the previous fiscal year)

Third Quarter ended	Sales		Operating Income		Ordinary Income		Net Income	
	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)
December 31, 2009	166,831	9.1	4,295	40.5	4,520	39.2	1,434	62.3
December 31, 2008	183,625	-	7,219	-	7,439	-	3,803	-

Third Quarter ended	Net Income per Share	Diluted Net Income per Share
	(yen)	(yen)
December 31, 2009	21.89	-
December 31, 2008	60.18	-

(2) Consolidated Financial Positions

	Total Assets	Net Assets	Equity Ratio	Net Assets
	(million yen)	(million yen)	(%)	per Share (yen)
Third Quarter ended December 31, 2009	75,849	52,307	65.7	761.07
Fiscal Year ended March 31, 2009	73,982	50,860	67.0	756.23

Note: Stockholders' equity as of December 31, 2009: 49,866 million yen / as of March 31, 2009: 49,549 million yen

(3) Dividends on Common Stock

Fiscal Year (end)	Dividend per Share				
	1 st Quarter	2 nd Quarter	3 rd Quarter	Term-End	Full-Year
March 31, 2009	-	-	-	11.00	11.00
March 31, 2010	-	6.00	-		
March 31, 2010 (Forecast)				6.00	12.00

Note: Revision of the forecast in the third quarter of the fiscal year ending March 31, 2010: None

(4) Consolidated Forecast of Results for the Fiscal Year ending March 31, 2010

(% represents the change from the same period in the previous fiscal year)

	Sales		Operating Income		Ordinary Income		Net Income	
	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)
Full Fiscal Year	224,500	8.4	5,500	38.3	6,100	34.0	2,500	38.7

	Net Income per Share (yen)
Full Fiscal Year	38.15

Note: Revision of the forecast in the third quarter of the fiscal year ending March 31, 2010: Yes

(5) Consolidated Cash Flows

	Cash Flows from Operating Activities (million yen)	Cash Flows from Investment Activities (million yen)	Cash Flows from Financing Activities (million yen)
Third Quarter ended			
December 31, 2009	4,481	1,493	1,263
December 31, 2008	4,252	1,202	1,511

(6) Sales by Segment

Segment		Third Quarter ended December 31, 2009 (Accumulated Total)		
		Sales (million yen)	Ratio (%)	Change (%)
	General Office Work	86,358	51.8	87.3
	Specialized Office Work	28,918	17.3	88.5
	IT/ Engineering	13,672	8.2	84.7
	Other	27,199	16.3	105.2
	Recruitment Services	2,390	1.4	62.8
Temporary Staffing, Contracting and Recruitment Services		158,539	95.0	89.4
Research & Development Outsourcing		-	-	-
Outsourcing		4,500	2.7	88.6
Other Business		3,792	2.3	329.0
Total		166,831	100.0	90.9

Note: Research & Development Outsourcing business is composed for connected accounting period of this third quarter by Japan Tecseed Group that newly became affiliates. There are no sales concerned results for connected accounting period of this third quarter the doing acquisition day is only on the accounting of Japan Tecseed Group December 31, 2009.