

Consolidated Financial Results for the Third Quarter ended December 31, 2010

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

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

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Notes: Amounts below one million yen are rounded down.

(1) Consolidated Operating Results (Accumulated Total)

Third Quarter ended	Sales		Operating Income		Ordinary Income		Net Income	
	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)
December 31, 2010	168,131	0.8	4,297	0.0	4,700	4.0	1,583	10.4
December 31, 2009	166,831	9.1	4,295	40.5	4,520	39.2	1,434	62.3

First Quarter ended	Net Income per Share	Diluted Net Income per Share
	(yen)	(yen)
December 31, 2010	27.39	24.68
December 31, 2009	21.89	-

(2) Consolidated Financial Positions

	Total Assets	Net Assets	Equity Ratio	Net Assets
	(million yen)	(million yen)	(%)	per Share (yen)
Third Quarter ended December 31, 2010	78,073	49,251	59.9	808.66
Fiscal Year ended March 31, 2010	75,912	48,317	60.4	792.53

Note: Stockholders' equity as of December 31, 2010: 46,758 million yen / as of March 31, 2010: 45,825 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, 2010	-	6.00	-	6.00	12.00
March 31, 2011	-	6.00	-		
March 31, 2011 (Forecast)				6.00	12.00

Note: Revision of the forecast in the 3rd quarter of the fiscal year ending March 31, 2011: None

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(4) Consolidated Forecast of Results for the Fiscal Year ending March 31, 2011

(% 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	229,500	2.2	6,450	1.7	6,750	0.2	3,000	1.7

	Net Income per Share (yen)
Full Fiscal Year	51.88

Note: Revision of the forecast in the 3rd quarter of the fiscal year ending March 31, 2011: None

(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)
First Quarter ended			
December 31, 2010	8,570	3,023	746
December 31, 2009	4,481	1,493	1,263

(6) Sales by Segment

Segment		Third Quarter ended December 31, 2010		
		Sales (million yen)	Ratio (%)	Change (%)
	Office Clerk	47,794	28.4	-
	Technical Clerk	60,430	36.0	-
	IT Professional	13,010	7.8	-
	Sales	5,588	3.3	-
	Other	15,868	9.4	-
	Recruitment Services	2,409	1.4	-
Temporary Staffing and Recruitment Services		145,101	86.3	-
Research & Development Outsourcing		6,484	3.8	-
Outsourcing		13,421	8.0	-
Other Business		3,123	1.9	-
Total		168,131	100.0	-

Note: It has changed to disclosing segment information by the management approach since the period of March 2011, therefore ratio to the previous term is not described.