



Briefing on Financial Results for the Fiscal Year ended March 31, 2011

TEMP HOLDINGS

Tokyo Stock Exchange 1st Section (2181)

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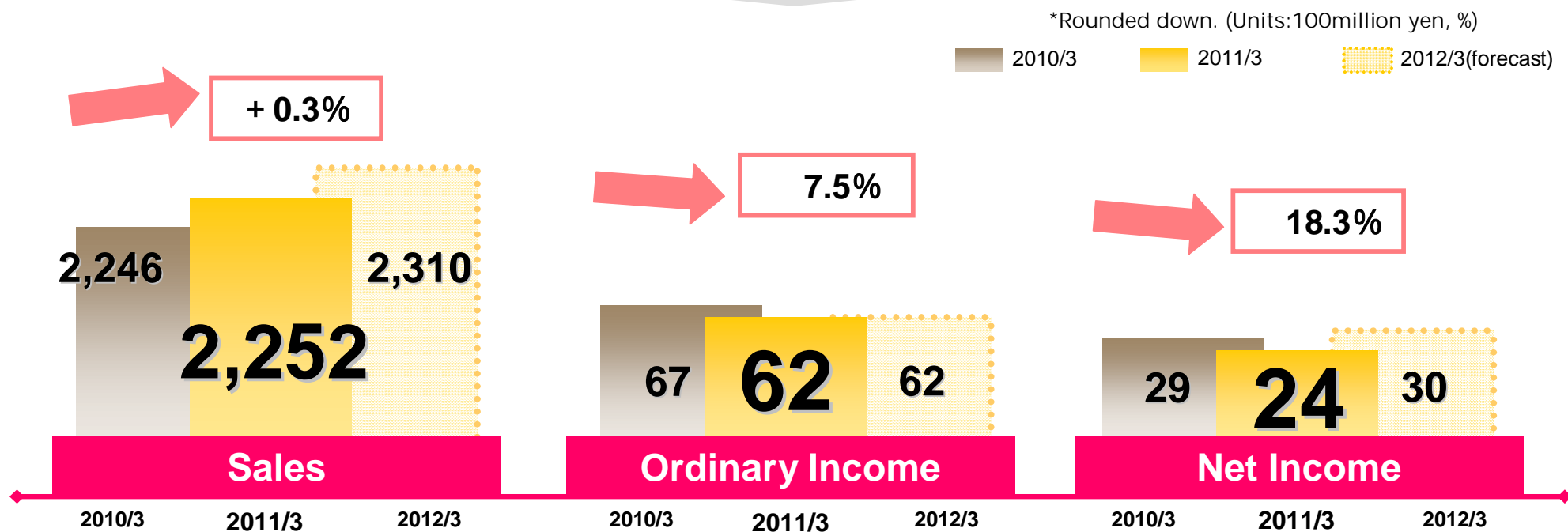
FY March 2011: Highlights

External Conditions

- Business confidence continues the long standstill
- Unpredictable economic situation by Eastern Japan Great Earthquake Disaster

Efforts

- Construction of competitive service system
- Strengthening outsourcing business services and operational base



Temp Group Role

Creating jobs
Individual growth
Contributing to society

To keep expanding of use to society

No.1 HR service provider

Strengthening
located
services

Providing well-thought-out local community based service

Developing
business in
specialized
fields

Corresponding with the specialized needs; expanding the types of businesses

Expanding
our presence
in the global
market

Establishing a solid base in the global market

Providing job
assistance
to women

Supporting totally employment of women

Improving
management
efficiency

Maintaining steady profit growth and a healthy financial standing

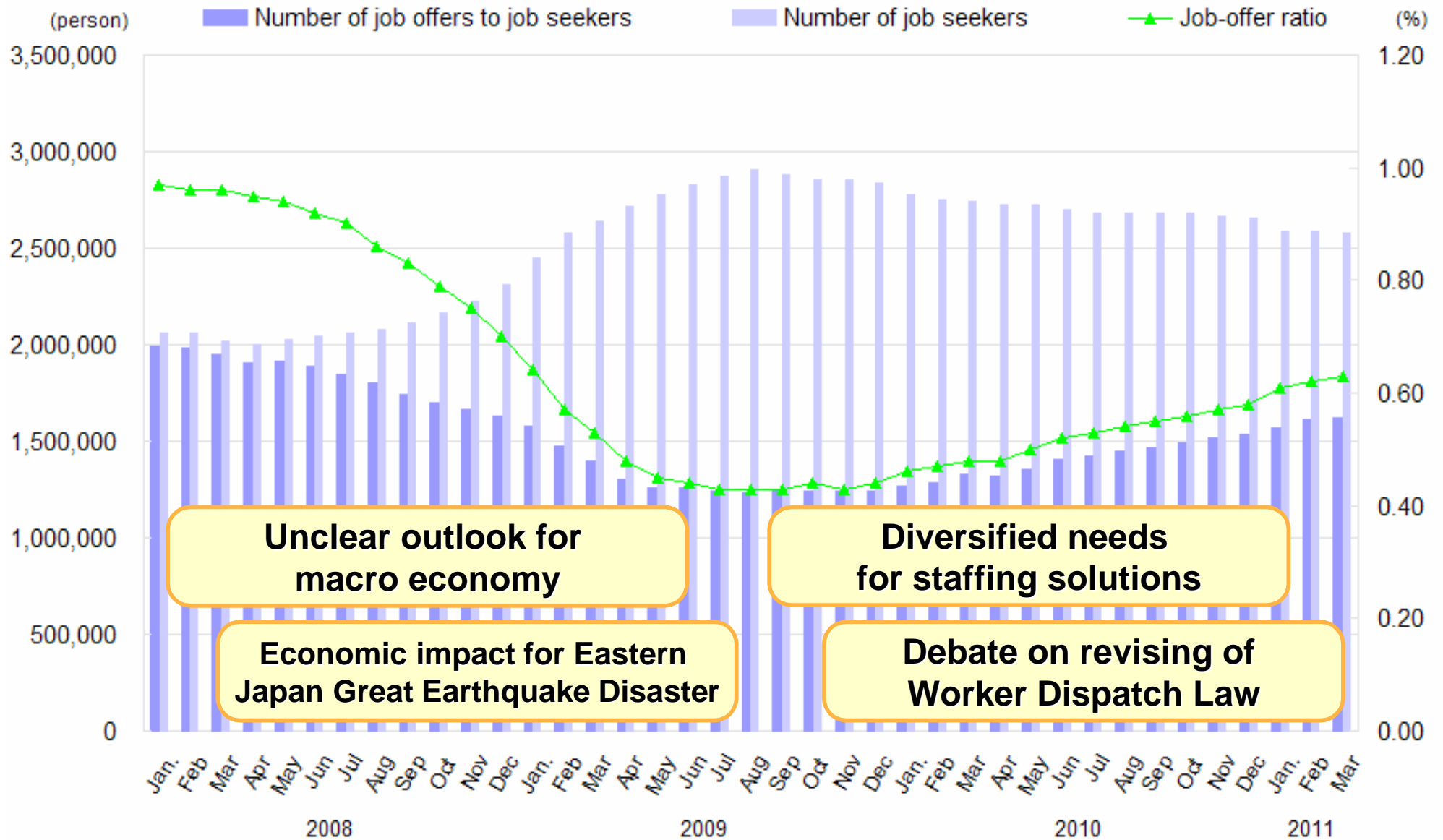


Part 1 : Marketing Strategy

TEMP HOLDINGS

Tokyo Stock Exchange 1st Section (2181)

Business Conditions



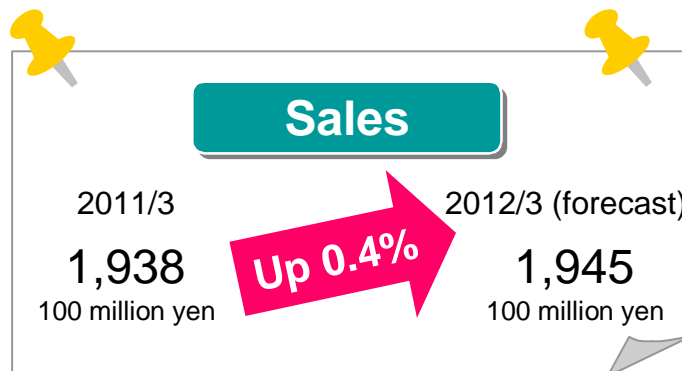
(*) Ministry of Health, Labour and Welfare "General employment placement situation"

Efforts of FY March 2011 & Details of FY March 2012 Initiatives

1 Temporary Staffing and Recruitment Services

2011/3

- Continue to expand business with small and medium firms
- Strong demand for company back-orders for temp workers



2012/3

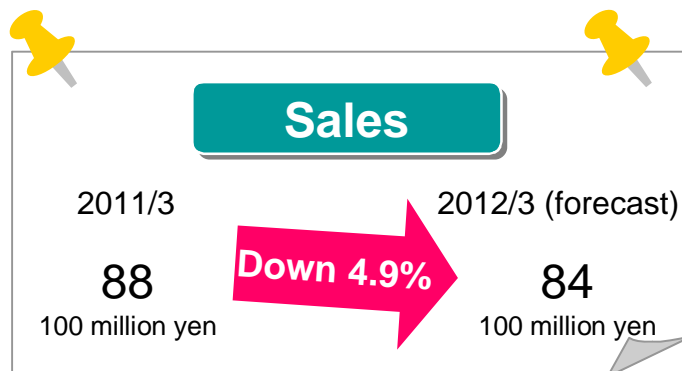
- Dealing with shifting demand needs leads to change in direct employment
- Reconstruction support for Eastern Japan Great Earthquake Disaster

Ensuring job security and obtaining job offers in the area of distress.

2 R&D Outsourcing

2011/3

- Strong return of demand for R&D services. Operation profitability has returned for primary dispatch services to level prior to the 2008 financial crisis.



2012/3

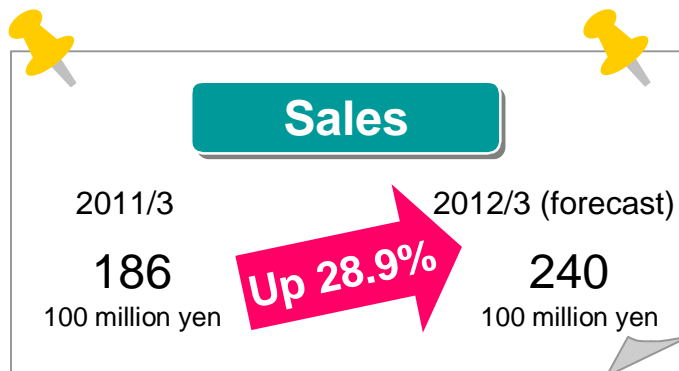
- Acquisition and reorganization of JAPAN TECSEED CO., LTD. will become a consolidated subsidiary company on August 2011.

Efforts of FY March 2011 & Details of FY March 2012 Initiatives

3 Outsourcing

2011/3

- Establish operational base.
- In May 2010: acquired HOWCOM CO., LTD. In January 2011: acquired TOYO SOFTWARE ENGINEERING CO., LTD.; both companies to become consolidated subsidiaries.



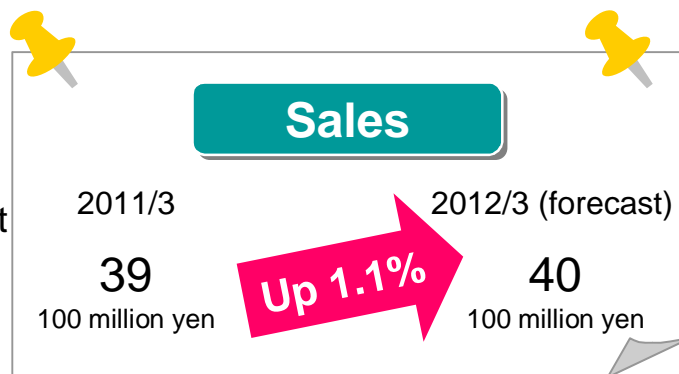
2012/3

- On October 2011, call center plan to establish in Miyazaki prefecture.
- Expand operations by offering new services via collaboration opportunities

4 Other Business

2011/3

- Merged 2 companies specializing in outplacement. New structure improves efficiency and management focus to stay competitive in the market.



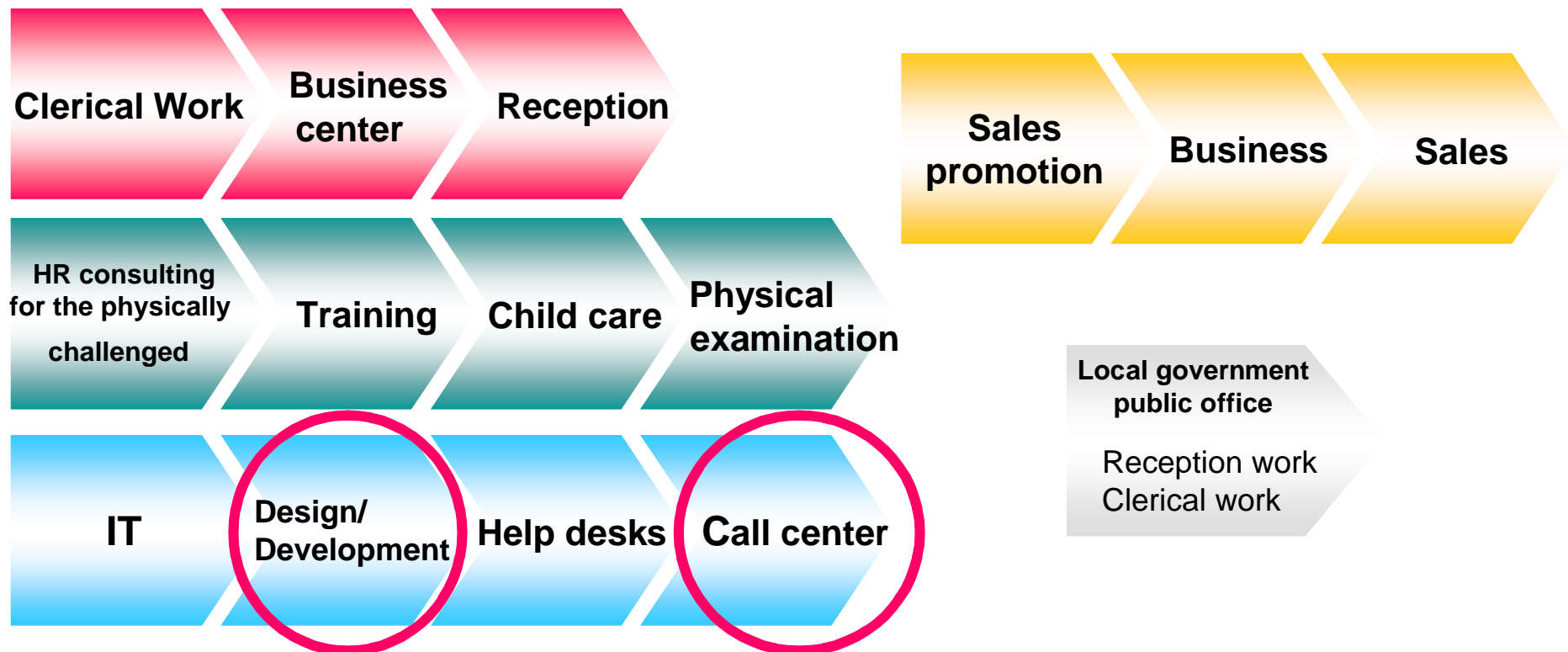
2012/3

- Maintaining growth of outplacement, training and nursing-care.

Strategy ---Expansion of outsourcing services

Temp Group's Outsourcing Services

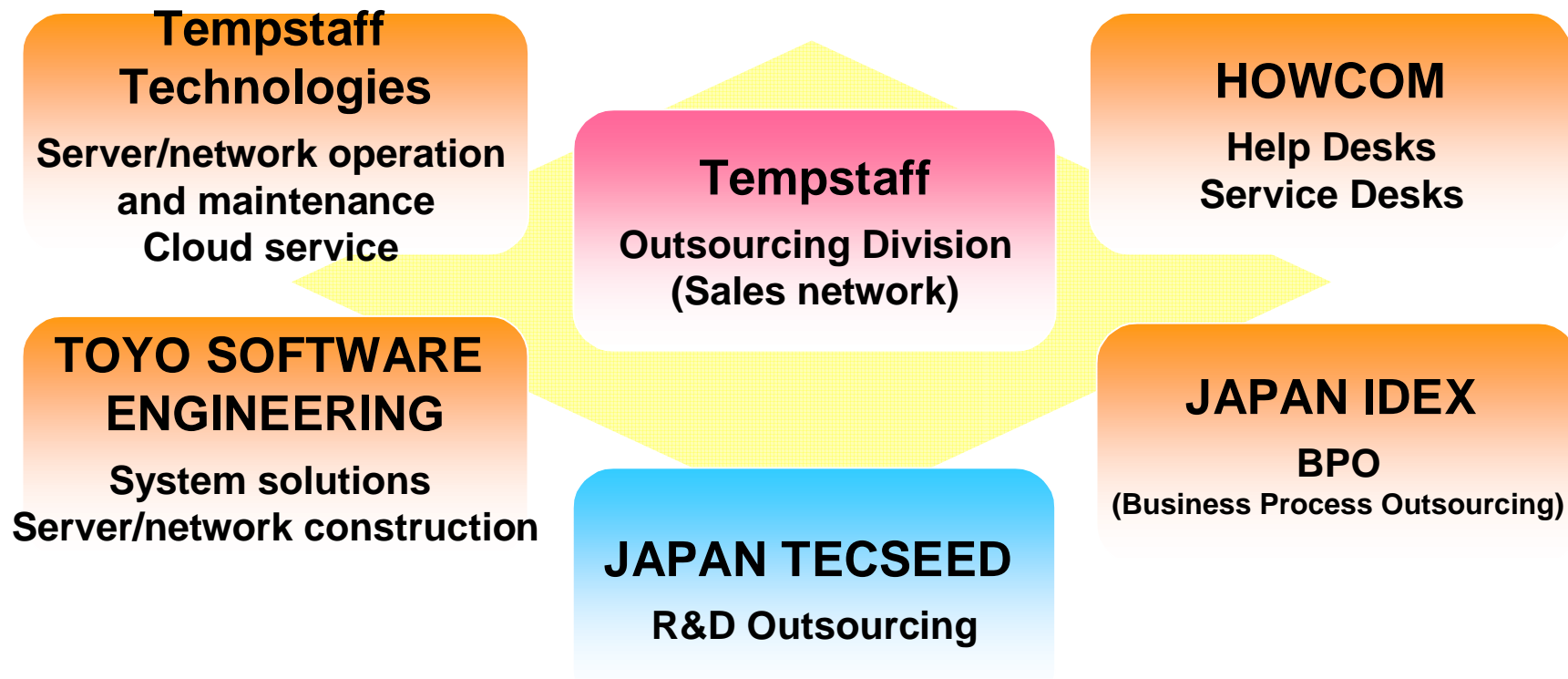
- ▶ Implementation of continual improvement & reorganization based on marketing plan
- ▶ Promotion of new large scale order system: receiving & processing of job offers
- ▶ Expansion of partnerships & cooperative relationships



Strategy --- Expansion of outsourcing services

Temp Group's IT Services

- ▶ Provide total support for IT solutions to seamlessly link with each Group Company and service segment
- ▶ Centralize system development at Toyo Software



Strategy ---Enhancement of competitiveness in the global market

TEMPGROUP & Kelly Services

Execution of global sales & marketing agreement in September, 2010.





Part 2 : Outline of Consolidated Financial Results

TEMP HOLDINGS

Tokyo Stock Exchange 1st Section (2181)

FY March 2011: Sales by Segment

*Rounded down. (Units: million yen, %)



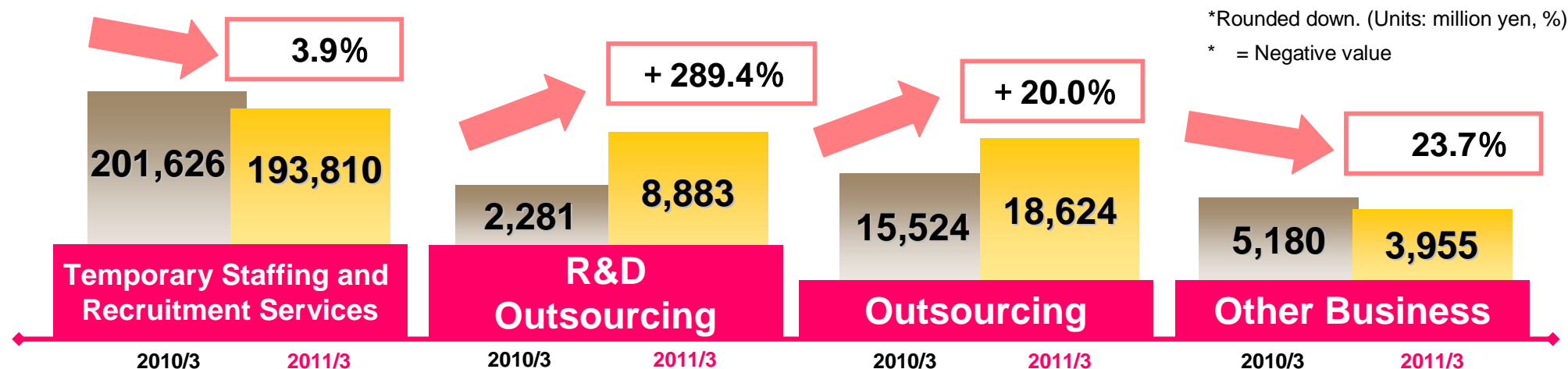
| | 2010/3 | |
|--|----------------|--------------|
| | Sales | Ratio |
| Temporary Staffing, Contracting and Recruitment Services | 211,018 | 94.0 |
| General Office Work | 114,628 | 51.0 |
| Specialized Office Work | 38,364 | 17.1 |
| IT / Engineering | 18,335 | 8.1 |
| Other | 36,603 | 16.3 |
| Recruitment Services | 3,086 | 1.4 |
| R&D Outsourcing | 2,281 | 1.0 |
| Outsourcing | 6,132 | 2.7 |
| Other Business | 5,180 | 2.3 |
| Total | 224,613 | 100.0 |

| | 2011/3 | |
|--|----------------|--------------|
| | Sales | Ratio |
| Temporary Staffing and Recruitment Services | 193,810 | 86.0 |
| Office Clerk | 62,194 | 27.6 |
| Technical Clerk | 79,515 | 35.3 |
| IT Professional | 17,404 | 7.7 |
| Sales | 7,662 | 3.4 |
| Other | 23,861 | 10.6 |
| Recruitment Services | 3,172 | 1.4 |
| R&D Outsourcing | 8,883 | 3.9 |
| Outsourcing | 18,624 | 8.3 |
| Other Business | 3,955 | 1.8 |
| Total | 225,273 | 100.0 |

(*) Since FY March 2011 there have been changes to segment structure used when disclosing segment information. As such there is no YoY comparison.

[Reference] FY March 2011: Sales by Segment

(Following FY March 2011 new segment rearrangement)



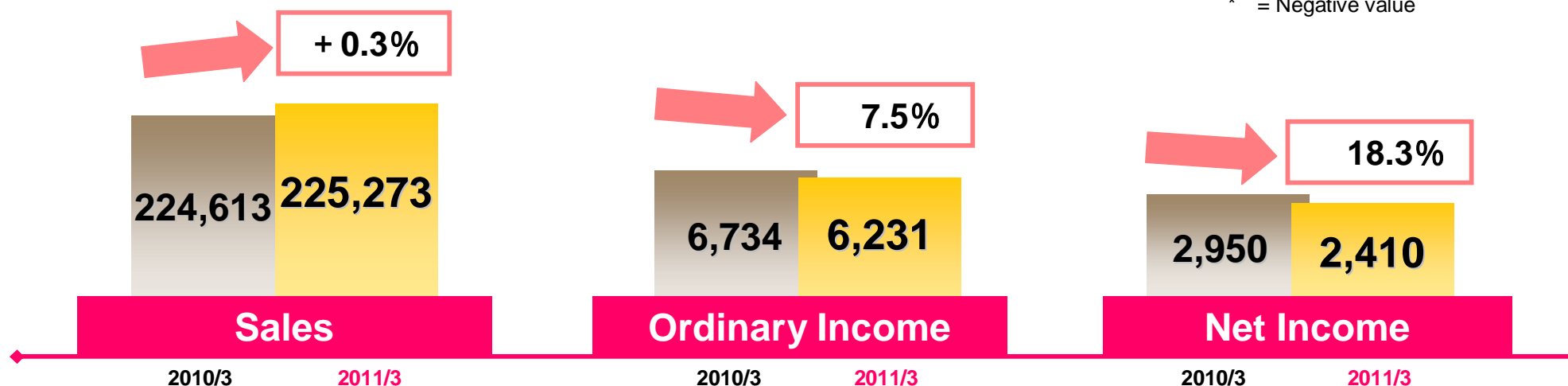
| | 2010/3 | | 2011/3 | | | |
|--|---------|-------|---------|-------|---------|-------|
| | Sales | Ratio | Sales | Ratio | Change | YoY |
| Temporary Staffing and Recruitment Services | 201,626 | 89.8 | 193,810 | 86.0 | 7,816 | 96.1 |
| Office Clerk | 71,490 | 31.8 | 62,194 | 27.6 | 9,296 | 87.0 |
| Technical Clerk | 85,564 | 38.1 | 79,515 | 35.3 | 6,049 | 92.9 |
| IT Professional | 18,095 | 8.1 | 17,404 | 7.7 | 690 | 96.2 |
| Sales | 8,206 | 3.6 | 7,662 | 3.4 | 544 | 93.4 |
| Other | 15,182 | 6.8 | 23,861 | 10.6 | + 8,678 | 157.2 |
| Recruitment Services | 3,086 | 1.4 | 3,172 | 1.4 | + 85 | 102.8 |
| R&D Outsourcing | 2,281 | 1.0 | 8,883 | 3.9 | + 6,602 | 389.4 |
| Outsourcing | 15,524 | 6.9 | 18,624 | 8.3 | + 3,100 | 120.0 |
| Other Business | 5,180 | 2.3 | 3,955 | 1.8 | 1,225 | 76.3 |
| Total | 224,613 | 100.0 | 225,273 | 100.0 | + 660 | 100.3 |

(*) The segment structure was changed in the fiscal year ended March 2011 for segment disclosure under the management approach. Figures for the fiscal year ended March 2010 are recalculated after the change in segment structure.

FY March 2011: Consolidated Statements of Income

*Rounded down. (Units: million yen, %)

* = Negative value



| | 2010/3 | Ratio | 2011/3 | Ratio | Change | YoY | Full Year Forecast |
|--|---------|-------|---------|-------|---------|-------|--------------------|
| Sales | 224,613 | 100.0 | 225,273 | 100.0 | + 660 | 100.3 | 229,500 |
| Cost of Sales | 186,836 | 83.2 | 189,574 | 84.2 | + 2,738 | 101.5 | - |
| Gross Profit | 37,776 | 16.8 | 35,698 | 15.8 | 2,078 | 94.5 | - |
| Selling, General and Administrative Expenses | 31,433 | 14.0 | 29,950 | 13.3 | 1,482 | 95.3 | - |
| Operating Income | 6,343 | 2.8 | 5,748 | 2.6 | 595 | 90.6 | 6,450 |
| Ordinary Income | 6,734 | 3.0 | 6,231 | 2.8 | 503 | 92.5 | 6,750 |
| Net Income | 2,950 | 1.3 | 2,410 | 1.1 | 540 | 81.7 | 3,000 |

FY March 2011: Consolidated Statement of Balance Sheets

*Rounded down. (Units: million yen, %)

* = Negative value

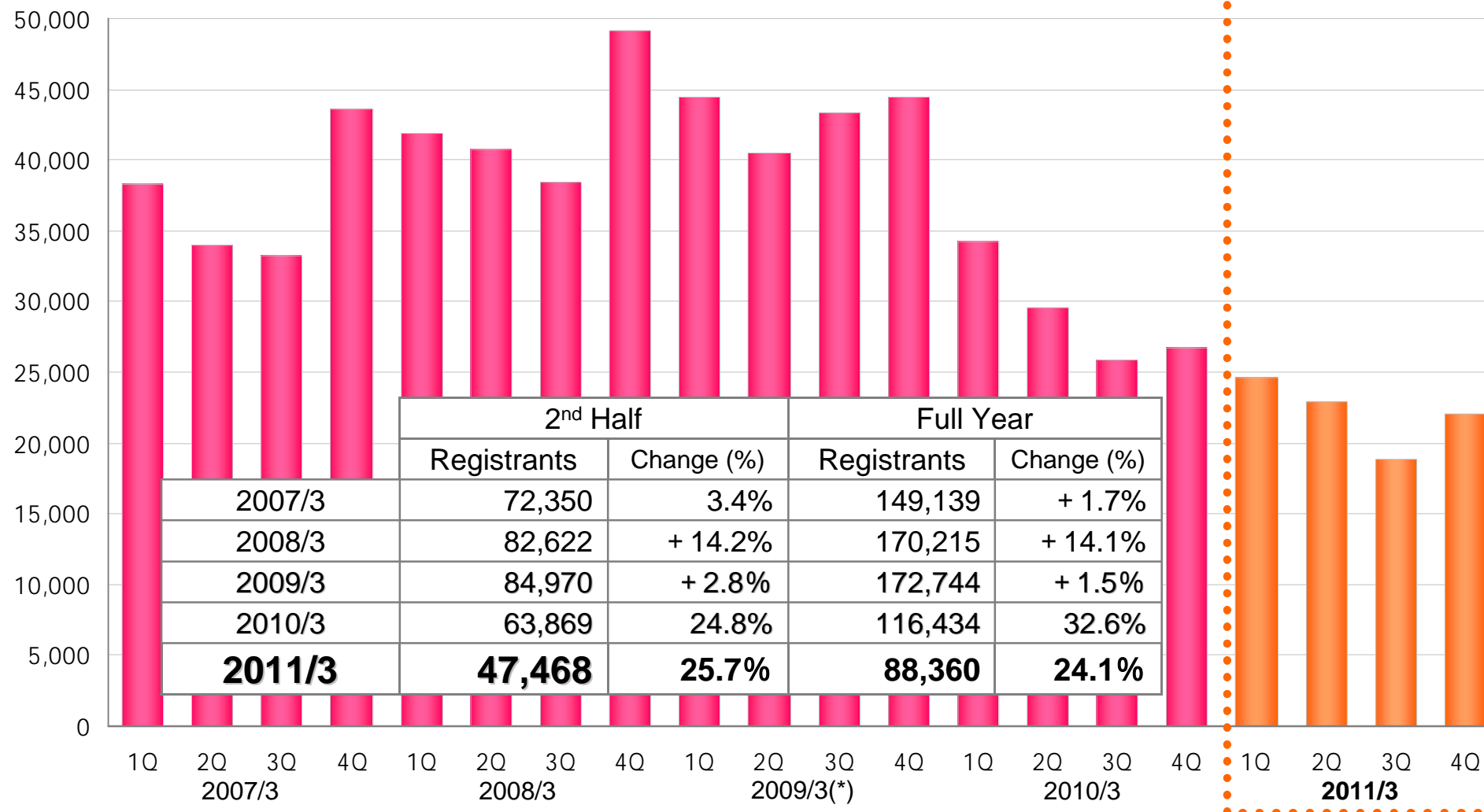
| | 2010/3 | | 2011/3 | | |
|---------------------------------------|----------|--------|---------------|--------------|----------------|
| | Actual | Ratio | Actual | Ratio | Change |
| Assets | 75,912 | 100.0 | 79,336 | 100.0 | + 3,423 |
| Current assets | 61,644 | 81.2 | 63,124 | 79.6 | + 1,479 |
| (Cash and Deposits) | (28,545) | (37.6) | (31,448) | (39.6) | + 2,902 |
| (Notes and accounts receivable-trade) | (28,345) | (37.3) | (27,913) | (35.2) | 431 |
| Non-current assets | 14,268 | 18.8 | 16,212 | 20.4 | + 1,943 |
| (Investment securities) | (1,839) | (2.4) | 4,589 | 5.8 | + 2,749 |
| Liabilities | 27,595 | 36.4 | 29,015 | 36.6 | + 1,420 |
| Current liabilities | 20,094 | 26.5 | 21,224 | 26.8 | + 1,130 |
| Non-current liabilities | 7,500 | 9.9 | 7,791 | 9.8 | + 290 |
| Net Assets | 48,317 | 63.6 | 50,320 | 63.4 | + 2,003 |
| Owners' equity | 45,778 | 60.3 | 47,495 | 59.9 | + 1,716 |
| (Treasury stock) | (5,636) | (7.4) | (5,636) | (7.1) | - |
| Minority interests | 2,492 | 3.3 | 2,528 | 3.2 | + 36 |

Changes in the Number of New Registrants (Consolidated)

Number of New Registrants

(*) Temp Holdings Co., Ltd. was established in October of FY March 2009. As such, results prior to the establishment of Temp Holdings reflect registration number of the consolidation Tempstaff entity.

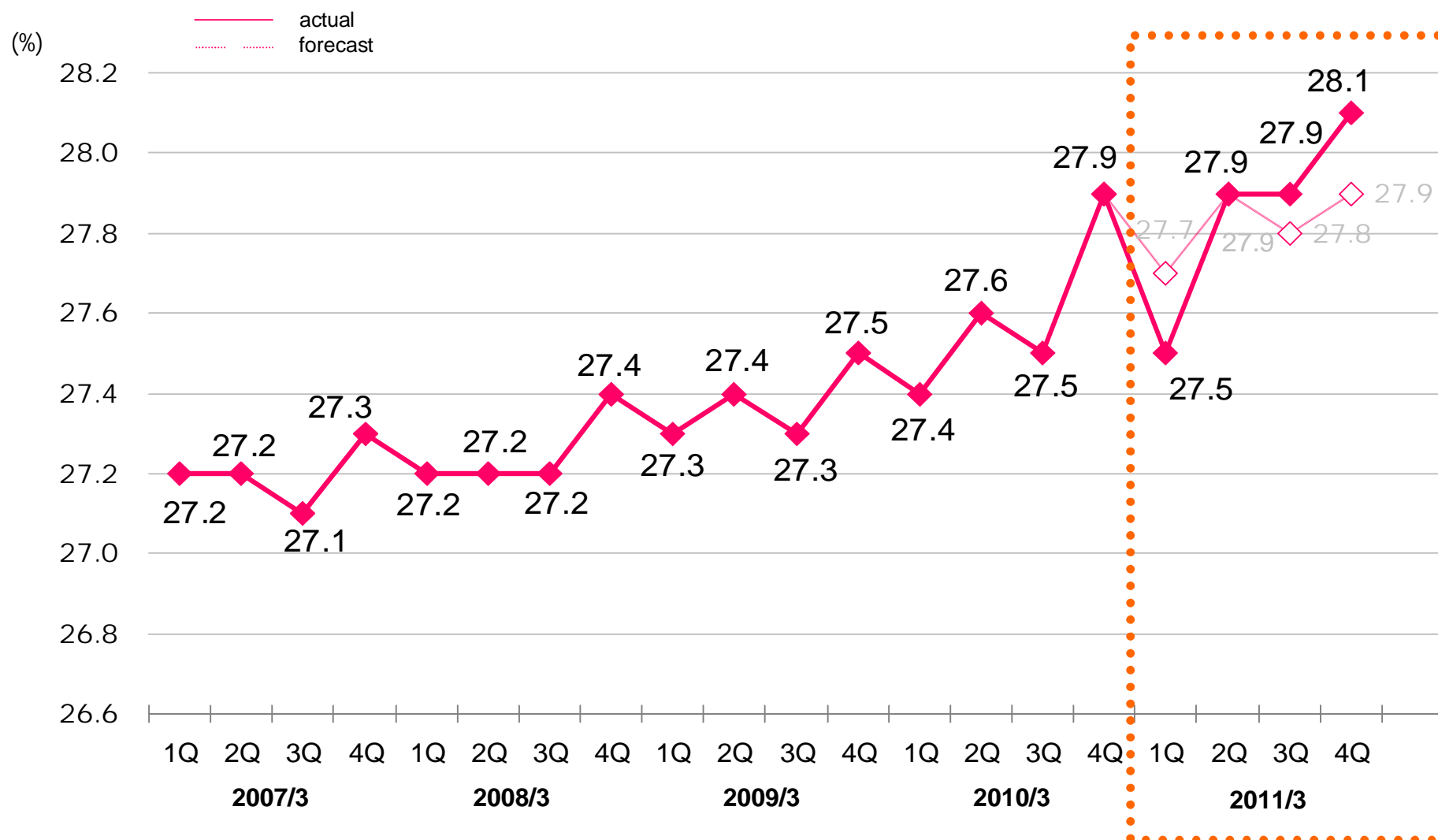
(Registrants) * = Negative value



Temporary Staffing/Contracting Spread

Spread movements

(*) It shows Tempstaff's spread before the fiscal year ended March 2009, and the total spread of Tempstaff and Tempstaff People for the fiscal year ending March 2010.



FY March 2012: Consolidated Forecast of Results

*Rounded down. (Units: million yen, %)

* = Negative value

| | 2011/3 | | | | 2012/3 (forecast) | | | | | | |
|---|----------------------|----------------------|-----------|-------|----------------------|--------|----------------------|--------|-----------|-------|--------|
| | 1 st Half | 2 nd Half | Full Year | Ratio | 1 st Half | YoY | 2 ND Half | YoY | Full Year | Ratio | YoY |
| | | | | | | | | | | | |
| Sales | 111,791 | 113,482 | 225,273 | 100.0 | 111,000 | 0.7 | 120,000 | + 5.7 | 231,000 | 100.0 | + 2.5 |
| Temporary Staffing and Recruitment Services | 96,686 | 97,123 | 193,810 | 86.0 | 94,210 | 2.6 | 100,340 | + 3.3 | 194,550 | 84.2 | + 0.4 |
| R&D Outsourcing | 4,287 | 4,595 | 8,883 | 3.9 | 4,130 | 3.7 | 4,320 | 6.0 | 8,450 | 3.7 | 4.9 |
| Outsourcing | 8,681 | 9,942 | 18,624 | 8.3 | 10,860 | + 25.1 | 13,140 | + 32.2 | 24,000 | 10.4 | + 28.9 |
| Other Business | 2,135 | 1,820 | 3,955 | 1.8 | 1,800 | 15.7 | 2,200 | + 20.9 | 4,000 | 1.7 | + 1.1 |
| Operating Income | 2,761 | 2,987 | 5,748 | 2.6 | 2,300 | 16.7 | 3,700 | + 23.9 | 6,000 | 2.6 | + 4.4 |
| Ordinary Income | 3,085 | 3,146 | 6,231 | 2.8 | 2,420 | 21.6 | 3,780 | + 20.1 | 6,200 | 2.7 | 0.5 |
| Net Income | 863 | 1,547 | 2,410 | 1.1 | 1,000 | + 15.8 | 2,000 | + 29.2 | 3,000 | 1.3 | + 24.4 |

Dividend Policy

Dividends

Return profits to shareholders upon overall evaluation of future management strategy and other relevant factors

| | 2010/3 | | 2011/3 | | 2012/3 (forecast) | |
|--|-----------------|----------|-----------------|----------|-------------------|----------|
| | Interim | Year-end | Interim | Year-end | Interim | Year-end |
| Per share | 6 yen | 6 yen | 6 yen | 6 yen | 6 yen | 6 yen |
| 1 units (per 100 shares) | 600 yen | 600 yen | 600 yen | 600 yen | 600 yen | 600 yen |
| Total Dividend Payment | 740 million yen | | 693 million yen | | - | |
| Dividend Payout Ratio (Consolidated) | 26.2% | | 28.8% | | 23.1% | |

Planning to acquisition 100% ownership of JAPAN TECSEED CO., LTD.

| | | | |
|----------------------|--|--------------------------------|-----------------------|
| Details | Planning to acquisition of 100% ownership of JAPAN TECSEED CO., LTD. * JAPAN TECSEED will delist at JASDAQ | | |
| Purpose | Build on our collaborative efforts more than ever and seek to realize the synergy effects at an early stage, while conjoining the operations of the group and maximizing efficiency of managerial resources including personnel, assets, information, and networks. Gain growth momentum as a Temp Group (Temp Holdings). | | |
| Stock transaction | Exchange of shares * Treasury stocks are to be allotted in the Share Exchange | | |
| Stock exchange ratio | Share of Temp Holdings 1 | Share of JAPAN TECSEED 0.73 | |
| Schedule | Day of execution of share exchange agreement | Both | May 13, 2011 |
| | Day of designation of securities under supervision | JAPAN TECSEED | May 13, 2011 |
| | Day of annual meeting of shareholders | JAPAN TECSEED | June 21, 2011 (plan) |
| | Day of annual meeting of shareholders | Temp Holdings | June 23, 2011 (plan) |
| | Day of designation of securities to be delisted | JAPAN TECSEED | June 23, 2011 (plan) |
| | Day of the last trading | JAPAN TECSEED | July 26, 2011 (plan) |
| | Day of delisting | JAPAN TECSEED | July 27, 2011 (plan) |
| | Scheduled effective date of the share exchange | Both | August 1, 2011 (plan) |

Disclaimer



The details appearing in this material are based on generally accepted economic and social information as well as certain assumptions deemed reasonable by this Company: current as at May 25, 2011. However, changes may occur without notice due to changes in business circumstances, etc.

A decorative graphic consisting of a thick pink vertical line and a thick pink horizontal line intersecting at the top left corner of the slide.

Reference Material

TEMP HOLDINGS

Tokyo Stock Exchange 1st Section (2181)

【Reference】 Company Outline

* As of March 31, 2011

| | | |
|-------------------------|--|--|
| Company Name | Temp Holdings Co., Ltd. | |
| Capital | 2,000 million yen | |
| President | Yoshiko Shinohara | |
| Established | October 1, 2008 | |
| Type of Business | Management planning, administration, and operations related to subsidiary and group companies that handle temporary staffing and placement services. | |
| Head Office | 2-1-1 Yoyogi, Shibuya-ku, Tokyo, Japan | |
| Stock Listing | Tokyo Stock Exchange, First Section (security code: 2181) | |
| Directors | President / Yoshiko Shinohara Vice-President / Mikihiko Hibino Executive Director / Masamichi Mizuta Executive Director / Toshio Saburi Director / Takao Wada Director / Carl T. Camden | Full-time Auditor / Izuki Hiraga Auditor / Haruo Shimada Auditor / Kaoru Arai Auditor / Ryosuke Tamakoshi |
| Group Companies | 47 consolidated subsidiaries, 1 associated company | |
| Employees | 5,108 | |
| Service Network | 263 domestic & 12 overseas offices L.A., Seattle, Shanghai, Suzhou, Guangzhou, Hong Kong, Taiwan, Seoul, Singapore, Indonesia | |

[Reference] Temp Group

Temporary Staffing and Recruitment Services

* As of March 31, 2011

(Local Operating Company)

| | |
|-------------------|--|
| Tempstaff | Integrated HR service provider |
| Tempstaff People | Integrated HR service provider in the Tokai region |
| Tempstaff Fukuoka | Kyushu region HR service provider |
| Tempstaff Familie | Nagano/Yamanashi prefecture HR service provider |
| Tempstaff Grow | Gunma prefecture HR service provider |

(Overseas)

| | |
|-----------------------------|-----------------------------|
| TS Consulting International | U.S. based HR services |
| Tempstaff Shanghai | Shanghai based HR services |
| Tempstaff Guangzhou | Guangzhou based HR services |
| Tempstaff (Hong Kong) | Hong Kong based HR services |
| Tempstaff Taiwan | Taiwan based HR services |
| Tempstaff Korea | Korea based HR services |
| Tempstaff Singapore | Singapore based HR services |
| Tempstaff Indonesia | Indonesia based HR services |

[Reference] Temp Group

Temporary Staffing and Recruitment Services

* As of March 31, 2011

(Specialized Operating Company)

| | |
|-------------------------|---|
| TEMPSTAFF CROSS | Supplying staffing services Fuji Xerox and related companies |
| Tempbros | Mature age/manufacturing/assembly HR service provider |
| Personal | Specialist HR service provider for placement of sales staff |
| Support-A | Specializing related to automotive sales and sales campaign HR services |
| Tempstaff SP | Specialist HR service provider for sales promotions |
| Tempstaff Plus | Late night/weekend 24/7 HR service |
| Tempstaff Technologies | IT sector HR services and outsourcing |
| Tempstaff Creative | HR service provider for creative related needs |
| Tempstaff Life Advisory | Specialist HR services supporting the life insurance sales industry |
| Tempstaff Career | Placement & HR consulting services provider |
| Tempstaff Frontier | Placement service specializing with the physically challenged |
| Tempstaff Wish | Child care service provider |
| Thanks Temp | Employment support service for the physically challenged |
| Tempstaff Integration | Payroll outsourcing etc |

【Reference】 Temp Group

R&D Outsourcing

* As of March 31, 2011

| | | |
|------------------|---------------|-----------------|
| (Domestic Japan) | JAPAN TECSEED | R&D outsourcing |
|------------------|---------------|-----------------|

Outsourcing

| | | |
|------------------|---------------------------|---|
| (Domestic Japan) | Tempstaff Data | Paperwork outsourcing |
| | Japan IDEX | Software development & outsourcing |
| | Tempstaff Medical | Supporting/acting as a physical examination agency |
| | HOWCOM | Provides IT support services (Help Desks/Service Desks) |
| | TOYO SOFTWARE ENGINEERING | Customized development of software |
| (Overseas) | Suzhou Tempstaff Data | PRC based data entry service |

Other Businesses

| | | |
|------------------|----------------------------------|---|
| (Domestic Japan) | Tempstaff Drake Beam Morin-Japan | HR consulting firm focusing on outplacement services |
| | Tempstaff Learning | Language and employee training, qualification acquisition support |
| | Tempstaff Welfare | Home- based nursing care & visiting career service provider |
| | Temp Research Institute | Overseas study support service provider |
| | E-Staffing | System development & operations |
| | Temp International | Management support of overseas entities |

【Reference】 History



Temp Holdings Co., Ltd. was established on October 2008

| | | |
|------|----------|---|
| 2009 | March | Shares of Support-A Ltd. (a specialized automotive sector / sales campaign HR provider) was acquired and becomes a consolidated subsidiary company. Shares of Tempstaff Grow Co., Ltd. (HR service provider based in Gunma Prefecture) acquired and becomes a consolidated subsidiary company. |
| | April | People Staff Co., Ltd. changed its trade name to Tempstaff People Co., Ltd. |
| | May | Shares of Drake Beam Morin-Japan, Inc. (outplacement services provider) acquired and becomes a consolidated a subsidiary company. |
| | July | Shares of Fuji Xerox Career Net Co., Ltd. acquired and trade name simultaneously changed to TEMPSTAFF CROSS CO., LTD. (provider of HR solutions primarily to Fuji Xerox Co., Ltd. and related companies) and becomes a consolidated subsidiary company. |
| | November | Acquisition of JAPAN TECSEED CO., LTD. (R&D outsourcing business) shares and becomes a consolidated subsidiary company. |
| 2010 | May | Share acquisition of major US HR provider Kelly Services Inc. and implementation of strategic alliance. HOWCOM Co., Ltd. (IT support business focusing on help-desk functions) acquired and becomes a consolidated subsidiary company. |
| | January | Acquisition of TOYO SOFTWARE ENGINEERING CO., LTD. (software development outsourcer) shares and becomes a consolidated subsidiary. |