

Detailed Presentation of Performance for the First Half
Fiscal Year Ending March 31, 2008

November 20, 2007

COMSYS Holdings Corporation



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1. Interim Consolidated Statements of Income (Comparisons with the Previous Term)



(Unit: ¥100 million)

Item	Performance in previous term	Performance this term	Difference	Percentage difference	Main reasons for increase/decrease
Net Sales	1,433	1,298	-135	-9.4%	• NTT-related (-190), NCC (55), IT solutions (20), Construction (-20)
Cost of Sales	1,253	1,158	-95	-7.6%	• Cost of sales ratio (From 87.4% to 89.2%; up 1.8 percentage points)
Gross Profits	179	139	-40	-22.3%	• Gross profit margin (From 12.6% to 10.8%; down 1.8 percentage points) • Business company (-10)
Selling, General and Administrative Expenses	101	108	7	6.9%	• Strategic cost increase (4.0), Expenses of moving offices (1.6) Personnel costs associated with strengthening of marketing capabilities (1.0)
Operating Income	78	31	-47	-60.3%	• Operating margin (From 5.5% to 2.4%; down 3.1 percentage points)
Other Income	10	11	1	10.0%	• Growth in interest received
Other Expenses	0	0	0	—	—
Recurring Profit	87	42	-45	-51.7%	• Recurring profit margin (From 6.1% to 3.2%; down 2.9 percentage points)
Extraordinary Profit	18	5	-13	-72.2%	• Gain on sales of fixed assets: Previous term 7.9 (Land for SANCOM headquarters) → This term 0.4 (-7.5) • Gain on sale of investment in securities: Previous term 6.0 (Sale of shares in Daido and Ishimatsu) → This term 0.6 (-5.4)
Extraordinary Loss	6	2	-4	-66.7%	• Loss on disposal of fixed assets: Previous term 1.2 → This term 0.2 (-1.0) • Write-down of investments in securities: Previous term 2.5 → This term 0.1 (-2.4)
Net Income	63	31	-32	-50.8%	• Net profit margin (From 4.4% to 2.5%; down 1.9 percentage points)

3. Interim Consolidated Statements of Income (Comparisons with Forecasts)



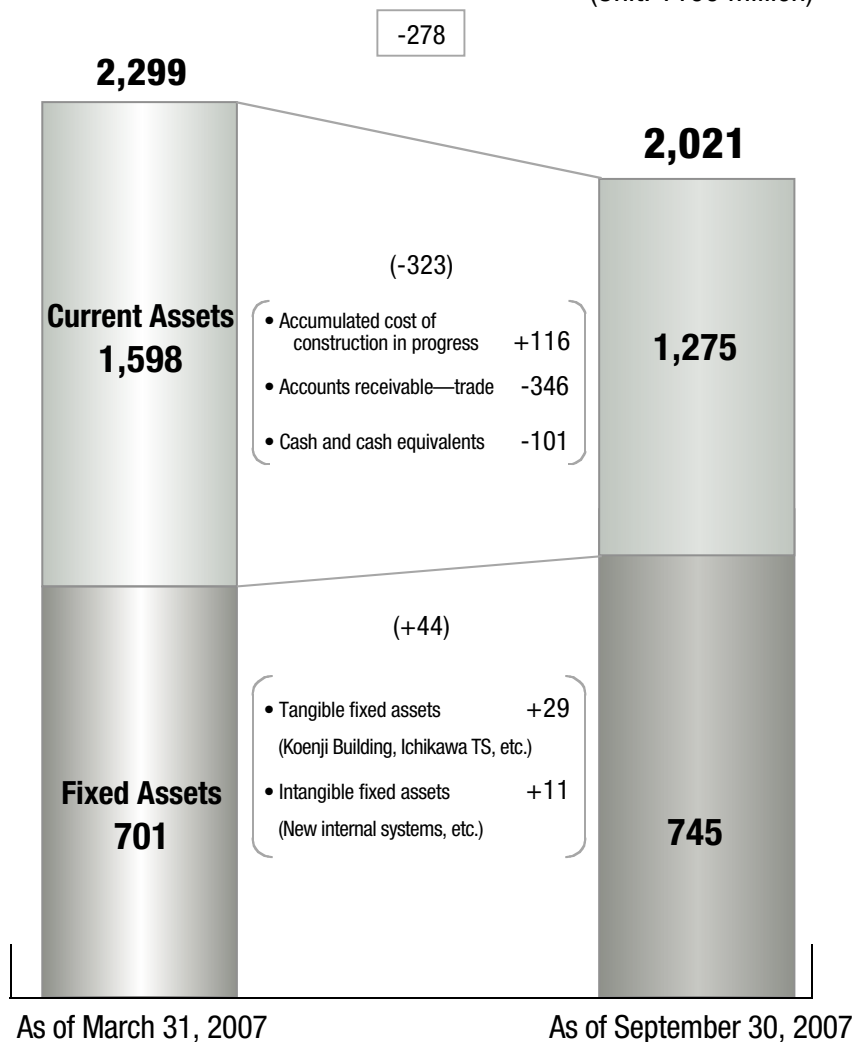
(Unit: ¥100 million)

Item	Initial forecasts	Performance this year	Difference	Percentage difference	Main reasons for increase/decrease
Net Sales	1,365	1,298	-67	-4.9%	• NTT-related (-115), NCC (28), IT solutions (±0), Construction (20)
Cost of Sales	1,193	1,158	-35	-2.9%	• Cost of sales ratio (From 87.4% to 89.2%; up 1.8 percentage points)
Gross Profits	172	139	-33	-19.2%	• Gross profit margin (From 12.6% to 10.8%; down 1.8 percentage points) • Business company (-11)
Selling, General and Administrative Expenses	105	108	3	2.9%	• Strategic cost increase (3)
Operating Income	67	31	-36	-53.7%	• Operating margin (From 4.9% to 2.4%; down 2.5 percentage points)
Other Income	10	11	1	10.0%	• Dividends of non-group companies (+0.7)
Other Expenses	0	0	0	—	—
Recurring Profit	77	42	-35	-45.5%	• Recurring profit margin (From 5.6% to 3.2%; down 2.4 percentage points)
Extraordinary Profit	0	5	5	—	• Reversal of allowance for doubtful receivables (2.3), Insurance proceeds upon maturity (1.0) Gain on sale of investment in securities (0.6)
Extraordinary Loss	1	2	1	100.0%	• Special payments on employees' retirement benefits (0.3)
Net Income	45	31	-14	-31.1%	• Net profit margin (From 3.3% to 2.5%; down 0.8 percentage points)

3. Interim Consolidated Balance Sheets

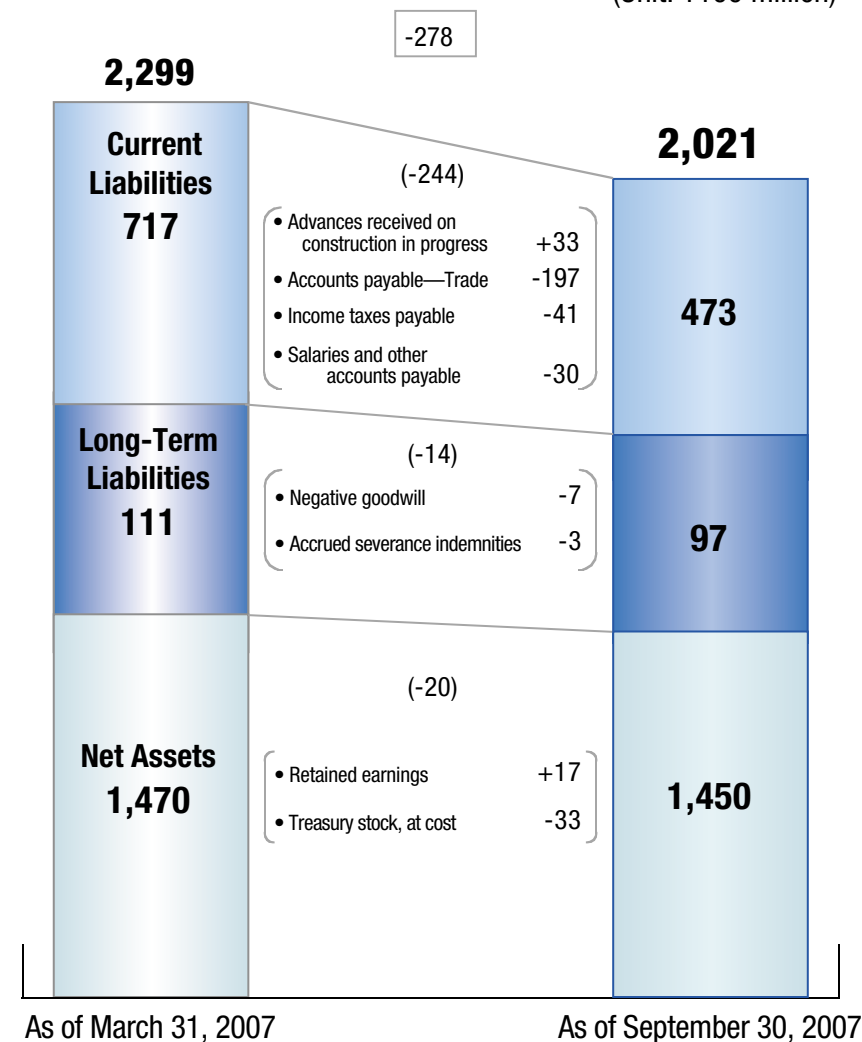
ASSETS

(Unit: ¥100 million)

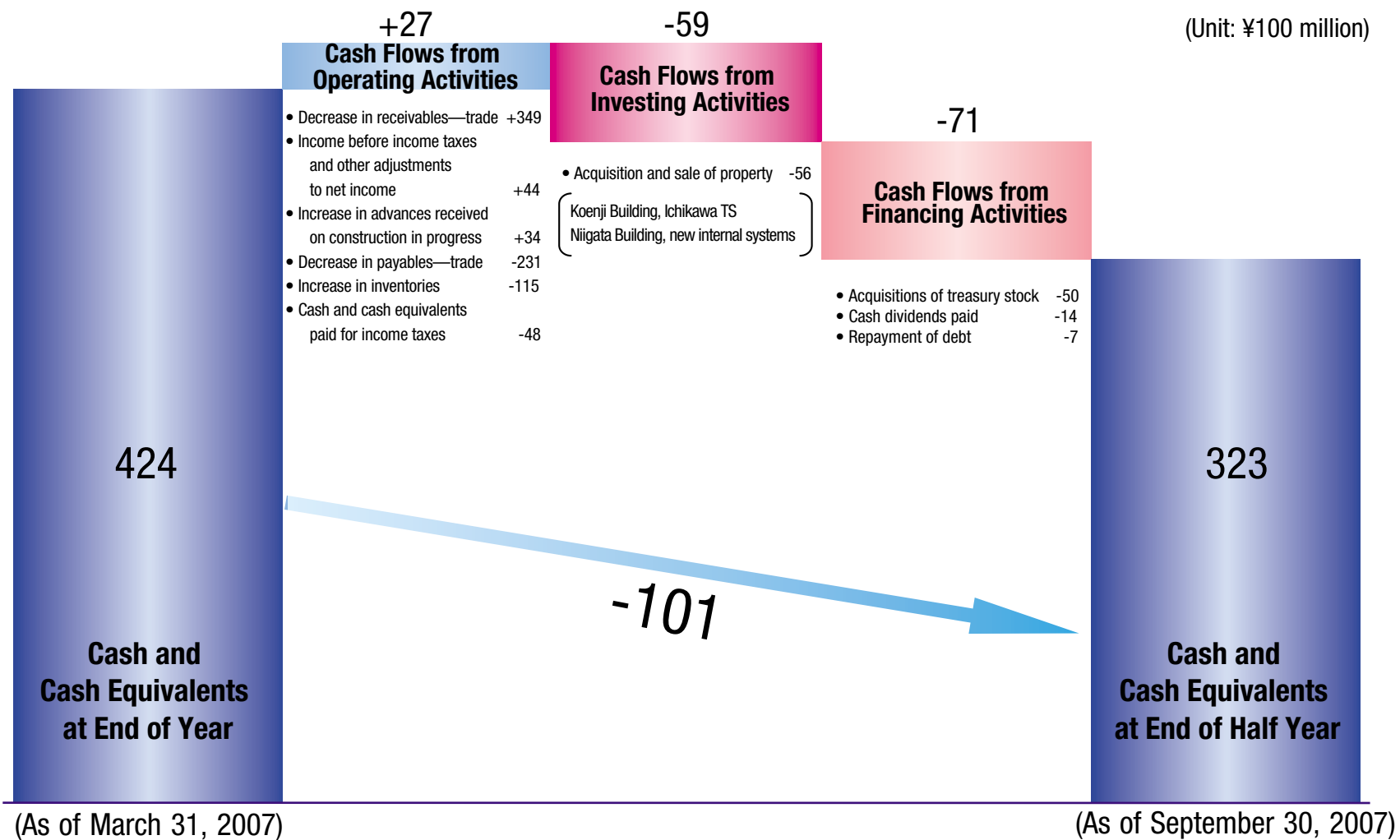


LIABILITIES AND NET ASSETS

(Unit: ¥100 million)



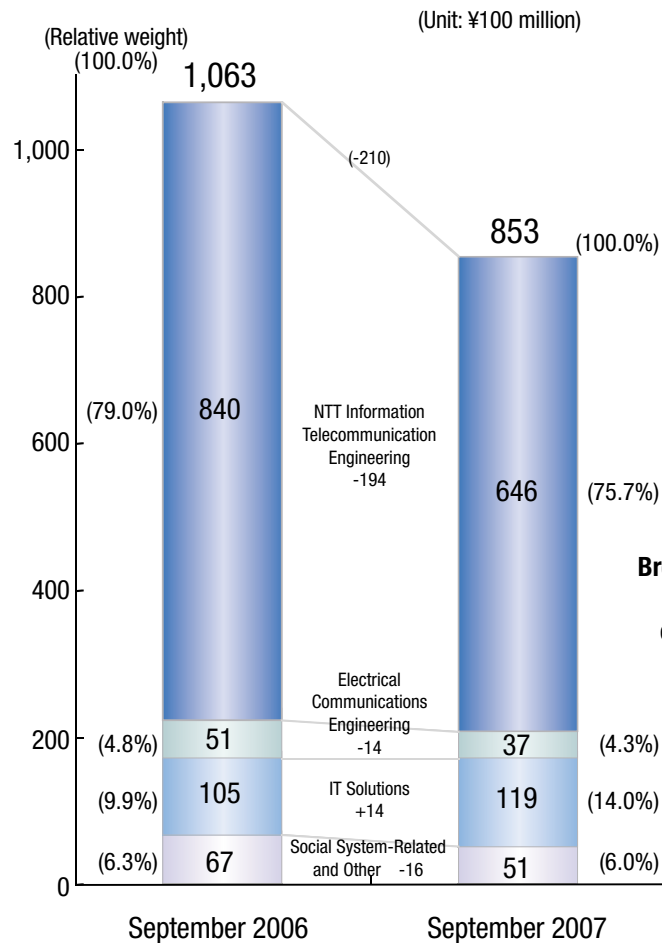
4. Interim Consolidated Cash Flows



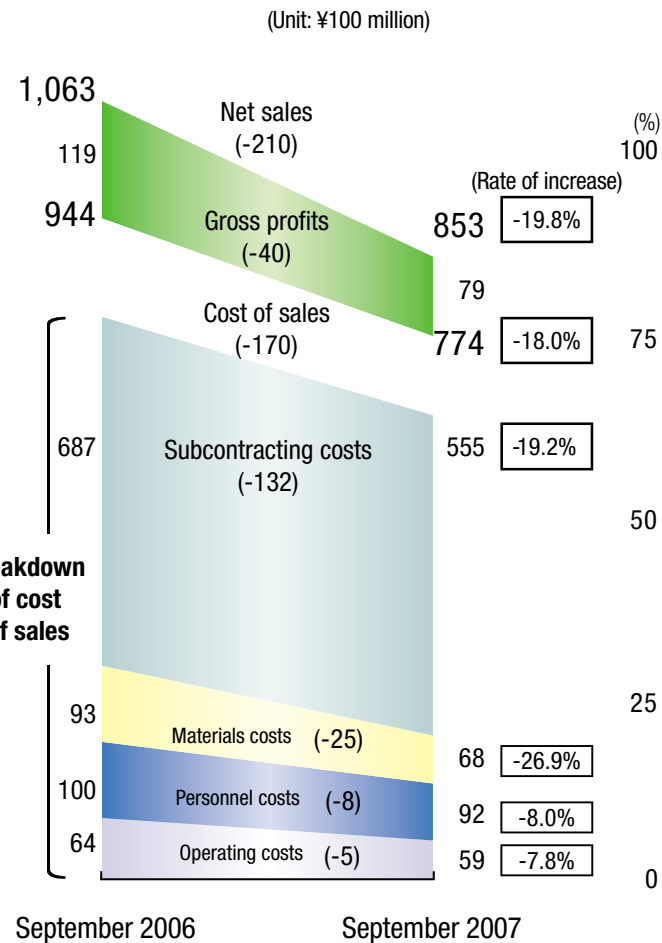
5. Current Composition of Net Sales and Costs (Nippon COMSYS Non-Consolidated)



Composition of Net Sales



Rate of Increase in Net Sales and the Cost Price



Share of Various Costs within Total Cost of Sales

