



Performance in the Third Quarter of the Fiscal Year Ending March 31, 2011
— *Supplementary Documents* —

February 10, 2011
COMSYS Holdings Corporation

Cautionary Statement with Respect to Forward-Looking Statements

Some of the information in this presentation contains forward-looking statements, which are subject to various risks and uncertainties. Therefore, the Company's actual activities and business results could differ significantly.

Important factors bearing on the Company's actual business results include, but are not limited to, changes in the economic environment in the Company's business fields, social trends, trends in demand for the services that the Company offers, or downward pressure on prices and fees due to intensifying competition. Factors that may have an effect on the company's performance are not limited to the above.

1. Consolidated Statements of Income

For the Nine Months Ended December 31, 2010



(Unit: ¥100 million)

	Comparisons with the Previous Term			Comparisons with 3Q internal estimate		Comparisons with Forecasts		Reference	
	FY March 2010	FY March 2011						FY March 2010	
	3Q Results (a)	3Q Results (b)	Difference (c) (b) – (a)	Internal Estimate (d)	Difference (b) – (d)	Full Year Targets (e)	Progress Rate (b)/(e)	Full Year Results (f)	Progress Rate (a)/(f)
Orders Received	2,150	2,227	77	2,202	25	2,935	75.9%	2,847	75.5%
Net Sales	1,868	1,938	70	1,964	-26	3,200	60.6%	2,930	63.8%
Gross Profits	201	178	-23	190	-12	338	52.7%	327	61.5%
(Gross Profit Margin)	(10.8%)	(9.2%)	-1.6 p.p.	(9.7%)	-0.5p.p.	(10.6%)		(11.2%)	
Selling, General and Administrative Expenses	153	140	-13	148	-8	207	67.6%	202	75.7%
Operating Income	48	38	-10	42	-4	131	29.0%	125	38.4%
(Operating Margin)	(2.6%)	(2.0%)	-0.6 p.p.	(2.1%)	-0.1 p.p.	(4.1%)		(4.3%)	
Recurring Profit	52	41	-11	—	—	135	30.4%	131	39.7%
(Recurring Profit Margin)	(2.8%)	(2.2%)	-0.6 p.p.			(4.2%)		(4.5%)	
Net Income	26	50	24	—	—	101	49.5%	70	37.1%
(Net Profit Margin)	(1.4%)	(2.6%)	1.2 p.p.			(3.2%)		(2.4%)	

Notes: 1. Stated figures have been rounded down to the first full unit.

2. p.p. = percentage points

2. Statements of Income for Each Company

For the Nine Months Ended December 31, 2010



(Unit: ¥100 million)

◆ Comparisons with the Previous Term	COMSYS-G			SANCOM-G			TOSYS-G			TSUKEN-G (Second half)		
	Mar. 2010 3Q results	Mar. 2011 3Q results	Percentage difference	Mar. 2010 3Q results	Mar. 2011 3Q results	Percentage difference	Mar. 2010 3Q results	Mar. 2011 3Q results	Percentage difference	Mar. 2010 3Q results	Mar. 2011 3Q results	Percentage difference
Orders Received	1,543	1,575	2.1%	473	432	-8.7%	199	200	0.5%	—	51	—
Net Sales	1,340	1,323	-1.3%	411	393	-4.4%	181	163	-9.9%	—	93	—
Gross Profits	148	122	-17.6%	34	29	-14.7%	15	11	-26.7%	—	7	—
(Gross Profit Margin)	(11.1%)	(9.3%)		(8.4%)	(7.4%)		(8.7%)	(7.3%)		—	(7.8%)	
Selling, General and Administrative Expenses	110	95	-13.6%	27	22	-18.5%	13	11	-15.4%	—	8	—
Operating Income	38	27	-28.9%	7	6	-14.3%	2	0.3	-85.0%	—	-0.8	—
(Operating Margin)	(2.8%)	(2.1%)		(1.8%)	(1.6%)		(1.1%)	(0.2%)		—	(-0.9%)	
Recurring Profit	43	32	-25.6%	7	6	-14.3%	2	0.7	-65.0%	—	-0.6	—
(Recurring Profit Margin)	(3.3%)	(2.4%)		(1.9%)	(1.6%)		(1.2%)	(0.4%)		—	(-0.7%)	
Net Income	24	-21	—	3	-0.9	—	0.7	2	185.7%	—	-1	—
(Net Profit Margin)	(1.8%)	(-1.7%)		(1.0%)	(-0.3%)		(0.4%)	(1.7%)		—	(-1.1%)	

(Unit: ¥100 million)

◆ Comparisons with Forecasts	COMSYS-G			SANCOM-G			TOSYS-G			TSUKEN-G (Second half)		
	Mar. 2011 Full year targets	Mar. 2011 3Q results	Progress rate	Mar. 2011 Full year targets	Mar. 2011 3Q results	Progress rate	Mar. 2011 Full year targets	Mar. 2011 3Q results	Progress rate	Mar. 2011 Full year targets	Mar. 2011 3Q results	Progress rate
Orders Received	2,054	1,575	76.7%	595	432	72.6%	250	200	80.0%	86	51	59.3%
Net Sales	2,110	1,323	62.7%	613	393	64.1%	250	163	65.2%	289	93	32.2%
Gross Profits	227	122	53.7%	52	29	55.8%	24	11	45.8%	23	7	30.4%
(Gross Profit Margin)	(10.8%)	(9.3%)		(8.5%)	(7.4%)		(9.9%)	(7.3%)		(8.0%)	(7.8%)	
Selling, General and Administrative Expenses	135	95	70.4%	32	22	68.8%	17	11	64.7%	17	8	47.1%
Operating Income	92	27	29.3%	19	6	31.6%	7	0.3	4.3%	5	-0.8	—
(Operating Margin)	(4.4%)	(2.1%)		(3.1%)	(1.6%)		(2.8%)	(0.2%)		(2.0%)	(-0.9%)	
Recurring Profit	99	32	32.3%	19	6	31.6%	7	0.7	10.0%	7	-0.6	—
(Recurring Profit Margin)	(4.7%)	(2.4%)		(3.1%)	(1.6%)		(2.8%)	(0.4%)		(2.5%)	(-0.7%)	
Net Income	12	-21	—	6	-0.9	—	3	2	66.7%	4	-1	—
(Net Profit Margin)	(0.6%)	(-1.7%)		(1.1%)	(-0.3%)		(1.6%)	(1.7%)		(1.7%)	(-1.1%)	

Note: Figures are rounded down to the nearest whole unit. Increase and decrease as well as progress percentage data are calculated using a base unit of ¥100 million yen. Figures are rounded to the nearest first decimal place.

3. Orders Received and Net Sales by Business Area (COMSYS.HD Consolidated)



(Unit: ¥100 million)

◆ <i>Orders Received</i> (Nine months ended December 31)	Comparisons with the Previous Term				Comparisons with Forecasts for the Fiscal Year		Reference	
	Mar. 2010	March 2011			March 2010		Results	Progress rate
	3Q results (a)	3Q results (b)	Difference (c) (b) - (a)	Percentage difference (c)/(a)	Full year targets (d)	Progress rate (b)/(d)	(e)	(a)/(e)
Business Area								
NTT Information Telecommunication Engineering	1,230	1,187	-43	-3.5%	1,554	76.4%	1,615	76.2%
Electrical Communications Engineering	524	499	-25	-4.8%	670	74.5%	704	74.4%
IT Solutions	305	438	133	43.6%	586	74.7%	406	75.1%
Social System-Related and Other	89	101	12	13.5%	123	82.1%	121	73.6%
Total	2,150	2,227	77	3.6%	2,935	75.9%	2,847	75.5%

(Unit: ¥100 million)

◆ <i>Net Sales</i> (Nine months ended December 31)	Comparisons with the Previous Term				Comparisons with Forecasts for the Fiscal Year		Reference	
	Mar. 2010	March 2011			March 2010		Results	Progress rate
	3Q results (a)	3Q results (b)	Difference (c) (b) - (a)	Percentage difference (c)/(a)	Full year targets (d)	Progress rate (b)/(d)	(e)	(a)/(e)
Business Area								
NTT Information Telecommunication Engineering	1,122	1,070	-52	-4.6%	1,690	63.3%	1,658	67.7%
Electrical Communications Engineering	435	457	22	5.1%	710	64.4%	755	57.6%
IT Solutions	238	330	92	38.7%	654	50.5%	395	60.3%
Social System-Related and Other	71	79	8	11.3%	144	54.9%	121	58.7%
Total	1,868	1,938	70	3.7%	3,200	60.6%	2,930	63.8%

Note: Stated figures have been rounded down to the first full unit.

4. Orders Received and Net Sales by Business Area for Each Company

(Unit: ¥100 million)

Business Area	COMSYS-G					SANCOM-G					TOSYS-G					TSUKEN-G (Second half)		
	Mar. 2010	Mar. 2011				Mar. 2010	Mar. 2011				Mar. 2010	Mar. 2011				Mar. 2011		
	3Q results (a)	Full year targets (b)	3Q results (c)	YoY difference (c) - (a)	Progress on targets (c)/(b)	3Q results (a)	Full year targets (b)	3Q results (c)	YoY difference (c) - (a)	Progress on targets (c)/(b)	3Q results (a)	Full year targets (b)	3Q results (c)	YoY difference (c) - (a)	Progress on targets (c)/(b)	Full year targets (b)	3Q results (c)	Progress on targets (c)/(b)
NTT Information Telecommunication Engineering	1,102	1,383	1,049	-53	75.8%	4	0	0	-4	—	145	178	145	0	81.5%	32	18	56.3%
Electrical Communications Engineering	103	134	105	2	78.4%	418	521	385	-33	73.9%	26	38	30	4	78.9%	3	3	100.0%
IT Solutions	198	394	305	107	77.4%	41	64	41	0	64.1%	19	22	17	-2	77.3%	35	21	60.0%
Social System-Related and Other	138	141	114	-24	80.9%	8	9	5	-3	55.6%	7	10	7	0	70.0%	14	7	50.0%
Total	1,543	2,054	1,575	32	76.7%	473	595	432	-41	72.6%	199	250	200	1	80.0%	86	51	59.3%

(Unit: ¥100 million)

Business Area	COMSYS-G					SANCOM-G					TOSYS-G					TSUKEN-G (Second half)		
	Mar. 2010	Mar. 2011				Mar. 2010	Mar. 2011				Mar. 2010	Mar. 2011				Mar. 2011		
	3Q results (a)	Full year targets (b)	3Q results (c)	YoY difference (c) - (a)	Progress on targets (c)/(b)	3Q results (a)	Full year targets (b)	3Q results (c)	YoY difference (c) - (a)	Progress on targets (c)/(b)	3Q results (a)	Full year targets (b)	3Q results (c)	YoY difference (c) - (a)	Progress on targets (c)/(b)	Full year targets (b)	3Q results (c)	Progress on targets (c)/(b)
NTT Information Telecommunication Engineering	1,001	1,401	910	-91	65.0%	5	0	0	-5	—	133	179	123	-10	68.7%	152	60	39.5%
Electrical Communications Engineering	82	156	101	19	64.7%	355	538	350	-5	65.1%	22	36	21	-1	58.3%	8	3	37.5%
IT Solutions	144	399	217	73	54.4%	42	56	37	-5	66.1%	14	22	11	-3	50.0%	114	21	18.4%
Social System-Related and Other	112	153	94	-18	61.4%	8	18	5	-3	27.8%	10	10	5	-5	50.0%	14	7	50.0%
Total	1,340	2,110	1,323	-17	62.7%	411	613	393	-18	64.1%	181	250	163	-18	65.2%	289	93	32.2%

Note: Figures are rounded down to the nearest whole unit. Increase and decrease as well as progress percentage data are calculated using a base unit of ¥100 million yen. Figures are rounded to the nearest first decimal place.

5. Orders Received and Net Sales by Detailed Business Area for Five Companies on a Non-Consolidated Simple Sum Basis (Results, Comparisons with Forecasts)



(Unit: ¥100 million)

◆ <i>Orders Received</i> (Nine months ended December 31)		Comparisons with the Previous Term				Comparisons with Forecasts for the Fiscal Year		Reference	
		March 2010		March 2011		Full year targets (d)	Progress rate (b)/(d)	March 2010	
		3Q results (a)	3Q results (b)	YoY Difference (c) (b) – (a)	YoY Percentage difference (c)/(a)			Results (e)	Progress rate (a)/(e)
Business Area									
NTT Information Telecommunication Engineering	Access	574	576	2	0.3%	752	76.6%	767	74.8%
	Network	159	153	-6	-3.8%	194	78.9%	208	76.4%
	Mobile	469	410	-59	-12.6%	549	74.7%	604	77.6%
	Subtotal	1,203	1,139	-64	-5.3%	1,495	76.2%	1,580	76.1%
Electrical Communications Engineering		486	457	-29	-6.0%	617	74.1%	653	74.4%
	NCC (reposted)	314	279	-35	-11.1%	364	76.6%	414	75.8%
IT Solutions		295	404	109	36.9%	542	74.5%	393	75.1%
	Information (reposted)	57	59	2	3.5%	83	71.1%	77	74.0%
Social System-Related and Other		61	45	-16	-26.2%	53	84.9%	78	78.2%
Total		2,046	2,046	0	0.0%	2,708	75.6%	2,706	75.6%

(Unit: ¥100 million)

◆ <i>Net Sales</i> (Nine months ended December 31)		March 2010				March 2011		March 2010	
		3Q results		3Q results		YoY Difference (c) (b) – (a)	YoY Percentage difference (c)/(a)	Full year targets (d)	Progress rate (b)/(d)
		(a)	(b)	(c)	(d)				
Business Area									
NTT Information Telecommunication Engineering	Access	530	534	4	0.8%	874	61.1%	785	67.5%
	Network	143	138	-5	-3.5%	192	71.9%	203	70.4%
	Mobile	421	357	-64	-15.2%	568	62.9%	635	66.3%
	Subtotal	1,095	1,030	-65	-5.9%	1,635	63.0%	1,624	67.4%
Electrical Communications Engineering		401	424	23	5.7%	661	64.1%	699	57.4%
	NCC (reposted)	281	258	-23	-8.2%	359	71.9%	408	68.9%
IT Solutions		225	297	72	32.0%	610	48.7%	385	58.4%
	Information (reposted)	45	48	3	6.7%	83	57.8%	78	57.7%
Social System-Related and Other		38	26	-12	-31.6%	73	35.6%	76	50.0%
Total		1,760	1,779	19	1.1%	2,981	59.7%	2,784	63.2%

Notes: 1. The non-consolidated simple sum data are for the following five companies: Nippon COMSYS Corporation; SANWA COMSYS Engineering Corporation; TOSYS CORPORATION; TSUKEN Corporation; and COMSYS JOHO SYSTEM Corporation.

2. Figures are rounded down to the nearest whole unit.

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