Summary of Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending March 31, 2011 (Japanese Standards)

All information contained in this document has been prepared in accordance with generally accepted accounting principles in Japan.
This document has been translated from the Japanese original for reference purpose only.

January 28, 2011

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Scheduled date of filing quarterly report: February 9, 2011
Scheduled date of dividend payment: -
Preparation of supplemental explanatory materials: No
Holding of quarterly financial results meeting: No

(Amounts less than one million yen are dropped.)

1. Consolidated financial results for the period from April 1, 2010 to December 31, 2010

(1) Results of operation

(Percentages indicate the change against the same period of the previous fiscal year.)

	Sales		Operating income		Ordinary income		Net income	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
9 months ended Dec.31, 2010	134,821	-2.3	8,539	-19.8	9,859	-16.7	4,664	-14.8
9 months ended Dec.31, 2009	138,056	-4.2	10,647	9.5	11,833	3.2	5,473	44.9

	Net income per share	Net income per share (fully diluted)
	yen	yen
9 months ended Dec.31, 2010	70.43	－
9 months ended Dec.31, 2009	81.90	－

(2) Financial position

	Total assets	Net assets	Ratio of equity to total assets	Net assets per share
	millions of yen	millions of yen	%	yen
As of Dec. 31, 2010	200,599	149,848	74.3	2,249.90
As of Mar. 31, 2010	200,889	148,308	73.4	2,226.72

(Reference: Shareholders' equity: December 31, 2010: 149,025 million yen March 31, 2010: 147,490 million yen)

2. Dividends

	Dividends per share				
	End of 1st Q	End of 2nd Q	End of 3rd Q	Year-end	Total (Annual)
	yen	yen	yen	yen	yen
Year ended Mar. 31, 2010	—	0.00	—	40.00	40.00
Year ending Mar. 31, 2011	—	0.00	—		
Year ending Mar. 31, 2011 (Forecast)				40.00	40.00

(Note) Revision of forecast for dividend in FY2010 3Q: None

3. Forecast of consolidated financial results for the FY2010 (April 1, 2010 - March 31, 2011)

(Percentages indicate the change against the same period of the previous fiscal year.)

	Sales		Operating income		Ordinary income		Net income		Net income per share
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%	yen
Year ending Mar. 31, 2011	178,000	-1.8	10,500	-13.4	11,800	-14.5	5,300	-32.3	80.02

(Note) Revision of forecast for consolidated financial results for FY2010 3Q: None

4. Other (Please refer to page 4, 2. Other information)

(1) Changes in significant subsidiaries during the period: None

(Note) Indicates changes in subsidiaries resulting in a change in the scope of consolidation during nine months ended December 31, 2010.

(2) Adoption of simplified accounting methods and special accounting methods: Yes

(Note) Indicates adoption of simplified accounting methods and special accounting methods for quarterly consolidated financial statements.

(3) Changes in accounting standards, procedures and methods of presentation

1) Revisions involving changes to accounting standards: Yes

2) Changes due to other revisions: Yes

(Note) Indicates changes in accounting principles, procedures, and the presentation for quarterly consolidated financial statements. (revisions to be included in significant items concerning the basis for preparing quarterly financial statements)

(4) Number of shares issued (Common stock)

1)	Number of shares issued at the end of the period (including treasury stock)	9 months ended Dec. 31, 2010	67,394,823	Year ended Mar. 31, 2010	67,394,823
2)	Number of treasury stock at the end of the period	9 months ended Dec. 31, 2010	1,158,344	Year ended Mar. 31, 2010	1,158,109
3)	Average number of shares during the period (during the quarter)	9 months ended Dec. 31, 2010	66,236,635	9 months ended Dec. 31, 2009	66,837,535

*Implementation status of quarterly review

This summary of financial statements is exempt from the quarterly review procedure required by the Financial Instruments and Exchange Act. Review procedures for the quarterly financial statements based on the Financial Instruments and Exchange Act were being performed at the time of the announcement of this summary of financial statements.

*Explanation regarding the appropriate use of business forecasts

The financial forecast contained in this report is based on information available at the time of preparation, and thus involves inherent uncertainties. Accordingly, readers are advised that actual results may differ significantly from the forecast.

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1. Qualitative information and financial statements

(1) Business results

In the period from April 1 to December 31, 2010, Japan's economy moved slowly toward recovery owing to improved corporate earnings. However, the outlook for the economy is still unclear due to the fears of a downturn in the overseas economy and a further strengthening of the yen. In response, companies are working even harder at cutting costs. Amid a consistently negative environment for employment and earnings, a few categories of consumer spending are weakening due in part to the end in the fiscal year's second half of some government economic stimulus measures.

As a result, consolidated sales were 134,821 million yen, a 3,234 million yen (2.3%) decrease from one year earlier. Operating income decreased 2,108 million yen (19.8%) to 8,539 million yen mainly due to expenses for starting and operating the Branch/Shop Operation system at the Clean Group. Ordinary income decreased 16.7% to 9,859 million yen. Net income was 4,664 million yen, an 808 million yen (14.8%) decrease from one year earlier. This was mainly due to a loss on valuation of investment securities, and an extraordinary loss resulting from adoption of Accounting Standard for Asset Retirement Obligations.

a. Results by business segment

Reportable segments were changed on April 1, 2010. For an overview of the new business segments, please refer to “Segment information” starting on page 10.

Accounting methods for rent income on facilities and rent expenses on facilities were changed on April 1, 2010. For an overview of the changes and their impacts by business segments, please refer to Changes in accounting standards, procedures and methods of presentation starting on pages 5, and “Segment information” starting on page 10.

(a) Clean Group

Home Service (services for residential market) lowered the standard price for the air-conditioner cleaning service to increase customers and sales. This business group also conducted community-based sales activities in markets (the sales areas of each customer representatives) focusing on sales of the new handy mop “shushu” that was introduced in autumn of the previous fiscal year. In autumn 2010, Home Service introduced a “New Cleaning Style” that uses a floor mop and a new product, called Dust Cleaner. This new product, an electrically-powered dust box that removes dust collected by floor mops, makes daily cleaning floors easier. Consequently, sales of handy mops and air-conditioner cleaning were higher than one year earlier. However, since New Cleaning Style was launched only recently, this new product has not yet contributed to a recovery in sales of mop products, the main product category of this segment. As a result, overall Home Service sales decreased.

Business Service (services for commercial market) focused its efforts on kitchen hygiene support services by offering “on-site emergency services” for responding to emergencies involving kitchen equipment and shop facilities. Business Service promoted support services for clean air by utilizing the Plasmacluster Ion Generator of Sharp Electronics Corporation. In addition, efforts were made to acquire orders from key accounts and regional chain stores. However, sales of mat products, the main product category of this segment, cleaning service and many other products and services decreased due to the strong commitment of companies to cost cutting. As a result, Business Service sales were lower than one year earlier.

Clean Group sales were 88,552 million yen, down 2.7%, and operating income was down 23.6% to 10,369 million yen.

As was announced on August 12 and October 1, 2010, Duskin made Azare Products Co., Ltd. and Kyowa Cosmetics Co., Ltd. consolidated subsidiaries on October 1, 2010. This acquisition was made with the objective of reinforcing Duskin's cosmetics business.

(b) Food Group

Mister Donut continued activities from the previous fiscal year that emphasize its large variety of products. Mister Donut introduced new products every month, including revivals of popular products from the past, products using carefully selected ingredients and preparation methods, and products developed in collaboration with other companies. Mister Donut also continued to conduct 40th anniversary promotional campaigns. In addition, Mister Donut is making advertisement more effective by combining online advertising using banner ads and Twitter with conventional ads such as TV commercials and newspaper flyers. The exceptional summer heat wave negatively impacted sales, especially in the second quarter. As a result, Mister Donut posted lower sales than one year earlier. However, sales have been recovering since September. One reason is the popularity of revival products following the successful 40th anniversary event “Mister Donut Museum Revival Festival” that was held from August 26 through 29 at Tokyo International Forum.

Sales of other food service businesses decreased due to a decline in the number of shops/restaurants in operation resulting from under-performing shop closures in the previous fiscal year.

As a result, Food Group posted sales of 38,328 million yen, down 1.2%, and operating income of 3,367 million yen, up 8.7%.

(c) Other Businesses

Duskin Healthcare, which provides management services to medical facilities, recorded lower sales due to cancellations of some key accounts.

At Duskin Kyoeki, a leasing company, sales were lower because of an increase in the number of automobiles that were leased again upon completion of the previous lease.

As a result, Other Businesses recorded sales of 7,941 million yen, down 3.6 %, and operating income of 101 million yen, down 80.5 %.

Segment sales figures do not include consumption tax.

(2) Financial position

At the end of third quarter, total assets were 200,599 million yen, a 289 million yen decrease from the end of the previous fiscal year. This is due to a 2,003 million yen increase in marketable securities for short-term investments, a 1,472 million yen increase in notes and account receivables, and a 3,619 million yen decrease in cash and deposits.

Total liabilities were 50,750 million yen, a 1,830 million yen decrease due to a 771 million yen increase in accounts payable-trade, a 944 million yen increase in the provision for retirement benefits, a 2,082 million yen decrease in the reserve for bonuses and a 1,318 million yen decrease in accrued income taxes.

Net assets were 149,848 million yen, a 1,540 million yen increase. This is due to a 2,015million yen increase in retained earnings resulting from third quarter net income of 4,664 million yen and dividend payments of 2,649 million yen while valuation and translation adjustments decreased 480 million yen.

(3) Forecast

On January 27, 2011, the forecast for fiscal year ending March 31, 2011 was revised as follows.

(Consolidated)

(millions of yen, %)

	Year ending Mar. 31, 2011 (forecast)			Year ended Mar. 31, 2010 (actual)	
		%	change (%)		%
Sales	178,000	100.0	-1.8	181,280	100.0
Operating income	10,500	5.9	-13.4	12,129	6.7
Ordinary income	11,800	6.6	-14.5	13,806	7.6
Net income	5,300	3.0	-32.3	7,824	4.3

(Non-consolidated)

(millions of yen, %)

	Year ending Mar. 31, 2011 (forecast)			Year ended Mar. 31, 2010 (actual)	
		%	change (%)		%
Sales	155,600	100.0	-2.1	158,966	100.0
Operating income	8,400	5.4	-13.8	9,742	6.1
Ordinary income	10,300	6.6	-25.2	13,770	8.7
Net income	4,400	2.8	-42.1	7,592	4.8

In this fiscal year, Duskin focused its efforts on achieving the goals in the new Mid-term Management Policy announced on January 29, 2010. Due to delayed recovery in our business climate, consolidated and non-consolidated sales are expected to fall below the forecast announced on May 14, 2010.

Although the sales are expected to fall short of projections, operating income is expected to exceed the previous forecast because part of the release of a new product called Dust Cleaner was postponed, and cost reductions measures centered on system development were achieved. Net income will fall below projections due to the valuation difference on available-for-sale securities as a result of the lower value of marketable securities.

(Notes) 1. The above forecasts are based on projections and assumptions using information available at the time of this announcement. Such projections and assumptions are subject to uncertainties inherent in future business operations. Actual results may differ materially for a number of reasons.

2. It is our accounting policy to add back the quarterly impairment of investment securities to the following quarterly period. Therefore, the amount of loss on valuation of investments in securities may vary depending on the actual values on March 31, 2011.

2. Other information

(1) Adoption of simplified accounting methods and special accounting methods

a. Adoption of simplified accounting methods

1) Method of calculating estimated losses on general loans
The Company believes that the loan loss ratio at the end of the third quarter of fiscal 2010

has not significantly changed from the loan loss ratio calculated at the end of the previous fiscal year. Therefore, the loan loss ratio at the end of the previous fiscal year was used to calculate estimated losses on loans.

2) Method of valuation of inventories

In writing-down the book value of inventories, the net selling price was estimated for inventory items where market prices have declined.

3) Method of calculating deferred tax assets and deferred tax liabilities

To determine the likelihood of recovering deferred tax assets, earning forecasts and tax planning documents that were used at the end of the previous fiscal year were used. This is because there have been no significant changes in the operating environment, temporary differences or other factors since the end of the previous fiscal year.

b. Special accounting methods

1) Calculation of tax expenses

To determine tax expenses for consolidated subsidiaries, a reasonable estimate is made for the effective tax rate after the application of deferred tax accounting for net income before income taxes for the fiscal year, including the third quarter. Tax expenses are then calculated by multiplying quarterly net income before income taxes by this estimated effective tax rate.

The income tax adjustment is included in income taxes-current on the statement of income.

(2) Changes in accounting standards, processes and methods of presentation

Changes in accounting standards

1) Adoption of accounting standards related to asset retirement obligations

Effective from the first quarter of the current fiscal year, the Company adopted "Accounting Standard for Asset Retirement Obligations" (ASBJ statement No. 18, March 31, 2008) and "Guidance on Accounting Standard for Asset Retirement Obligations" (ASBJ Guidance No. 21, March 31, 2008).

As a result of this change, operating income and ordinary income decreased by 25 million yen and income before income taxes decreased by 516 million yen during the nine months ended December 31, 2010. The change in Asset Retirement Obligations due to the application of this accounting standard is 702 million yen.

The impact of this change on segment information is explained in the segment information section.

2) Rent income and expenses on facilities

Income including system fees and rent for machines and equipment, land and buildings paid by franchisees was presented as rent income on facilities, non-operating income, and corresponding expenses were presented as rent expenses on facilities, non-operating expenses. Beginning with the first quarter, income related to system fees, which is the provision of knowhow to franchisees, and for rental of machines and equipment, land and buildings is included in sales, and corresponding expenses are included in cost of sales, and selling, general and administrative expenses.

The Company will carry out the full-scale operation of Branch/Shop Operation System, an initiative of the Network Program, at franchisees starting in the first quarter of this fiscal year. Along with the start of this system, the Company decided that the rental and licensing of machines, equipment and software needed to operate the Company's franchise businesses should be regarded as provision of franchise business knowhow. As a result, these fees will be included in sales in order to better represent the income and expenses associated with franchise businesses.

Starting with this fiscal year, direct selling operations that were segmented by product and services are included in the Clean Group.

In the third quarter, compared with the previous accounting method, these changes resulted in increases of 1,596 million yen in sales, 272 million yen in cost of sales, 454 million yen in selling, general and administrative expenses, and 869 million yen in operating income. There was no impact on ordinary income and net income before income taxes.

The impact of this change on segment information is explained in the segment information section.

3. Consolidated financial statements

(1) Consolidated balance sheets

(millions of yen)

	as of December 31, 2010	as of March 31, 2010
ASSETS		
Current assets		
Cash and deposits	16,230	19,849
Notes and accounts receivable-trade	13,499	12,027
Lease investment assets	1,870	1,863
Short-term investment securities	22,020	20,017
Merchandise and finished goods	6,424	7,017
Work in process	169	157
Raw materials and supplies	1,671	1,607
Deferred tax assets	1,808	2,649
Other	2,368	1,343
Allowance for doubtful accounts	-99	-78
Total current assets	65,964	66,453
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	41,293	40,112
Accumulated depreciation	-22,238	-21,177
Buildings and structures, net	19,054	18,935
Machinery, equipment and vehicles	21,503	21,144
Accumulated depreciation	-14,828	-14,243
Machinery, equipment and vehicles, net	6,674	6,901
Land	23,818	23,538
Construction in progress	113	177
Other	11,895	11,758
Accumulated depreciation	-8,061	-8,140
Other, net	3,834	3,618
Total property, plant and equipment	53,495	53,170
Intangible assets		
Goodwill	331	375
Other	6,213	6,379
Total intangible assets	6,544	6,754
Investments and other assets		
Investment securities	56,472	56,832
Long-term loans receivable	123	144
Deferred tax assets	8,001	7,143
Guarantee deposits	8,838	9,471
Other	1,330	1,126
Allowance for doubtful accounts	-171	-209
Total investments and other assets	74,594	74,509
Total noncurrent assets	134,635	134,435
Total assets	200,599	200,889

(millions of yen)

	as of December 31, 2010	as of March 31, 2010
LIABILITIES		
Current liabilities		
Accounts payable-trade	8,269	7,498
Current portion of long-term loans payable	5,624	5,624
Income taxes payable	970	2,289
Provision for bonuses	2,035	4,118
Provision for point card certificates	504	512
Asset retirement obligations	258	—
Accounts payable-other	5,878	6,345
Guarantee deposit received for rental products	10,972	10,946
Other	3,711	3,893
Total current liabilities	38,226	41,228
Noncurrent liabilities		
Long-term loans payable	273	362
Provision for retirement benefits	10,713	9,769
Provision for directors' retirement benefits	—	15
Provision for loss on guarantees	131	167
Asset retirement obligations	403	—
Long-term accounts payable-other	140	139
Long-term guarantee deposited	829	868
Negative goodwill	18	21
Other	12	8
Total noncurrent liabilities	12,523	11,352
Total liabilities	50,750	52,580
NET ASSETS		
Shareholders' equity		
Capital stock	11,352	11,352
Capital surplus	13,076	13,076
Retained earnings	129,035	127,020
Treasury stock	-1,832	-1,832
Total shareholders' equity	151,632	149,617
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	-2,127	-1,730
Foreign currency translation adjustment	-479	-396
Total valuation and translation adjustments	-2,606	-2,126
Minority interests	823	817
Total net assets	149,848	148,308
Total liabilities and net assets	200,599	200,889

(2) Consolidated statements of income

(millions of yen)

	Nine months April 1, 2009 - December 31, 2009	Nine months April 1, 2010 - December 31, 2010
Net sales	138,056	134,821
Cost of sales	76,498	74,870
Gross profit	61,557	59,951
Selling, general and administrative expenses	50,909	51,411
Operating income	10,647	8,539
Non-operating income		
Interest income	579	636
Dividends income	184	215
Rent income on facilities	833	90
Commission fee	196	217
Amortization of negative goodwill	43	3
Gain on transfer of goodwill	5	27
Miscellaneous income	451	409
Total non-operating income	2,294	1,599
Non-operating expenses		
Interest expenses	57	54
Rent expenses on facilities	249	―
Equity in losses of affiliates	596	1
Loss on cancellation of leasehold contracts	―	49
Miscellaneous loss	205	175
Total non-operating expenses	1,108	280
Ordinary income	11,833	9,859
Extraordinary income		
Gain on sales of noncurrent assets	55	6
Gain on sales of investment securities	―	47
Gain on negative goodwill	―	7
Reversal of allowance for doubtful accounts	5	19
Reversal of provision for loss on guarantees	―	35
Compensation for damage received	57	―
Other	62	26
Total extraordinary income	180	142
Extraordinary loss		
Loss on sales of noncurrent assets	6	33
Loss on abandonment of noncurrent assets	505	191
Impairment loss	166	88
Loss on sales of investment securities	45	15
Loss on valuation of investment securities	524	915
Loss on business withdrawal	184	―
Loss on sales of stocks of subsidiaries and affiliates	86	―
Provision for loss on guarantees	23	―
Loss on adjustment for changes of accounting standard for asset retirement obligations	―	491
Other	32	142
Total extraordinary losses	1,575	1,878
Income before income taxes and minority interests	10,438	8,123
Income taxes	5,061	3,421
Income before minority interests	―	4,702
Minority interests in income (loss)	-96	37
Net income	5,473	4,664

(3) Notes relating to going concern assumption

None

(4) Segment information

[Business segment information]

Nine-month period (April 1, 2009 – December 31, 2009)

(millions of yen)

	Aino-Mise Related Businesses	Food Service Businesses	Care Service Businesses	Other Businesses	Total	Elimination or corporate	Consolidated total
Sales							
1) To outside customers	77,419	39,110	14,171	7,355	138,056	—	138,056
2) Inter-segment sales	20	0	47	2,073	2,142	-2,142	—
Total	77,439	39,110	14,218	9,429	140,198	-2,142	138,056
Operating income/loss	14,909	3,103	16	-117	17,911	-7,264	10,647

［Geographic segment information］

Nine-month period (April 1, 2009 – December 31, 2009)

Segment information by geographic area is not presented because the proportion of domestic sales are more than 90% of total segment sales.

［Overseas sales］

Nine-month period (April 1, 2009 – December 31, 2009)

Segment information of overseas sales amounts is not presented because overseas sales are less than 10% of consolidated sales.

[Segment Information]

a. Overview of business segments

Duskin's reportable segments are components of the Company for which separate financial information is available, and whose operating results are reviewed regularly by the board of directors to determine the allocation of resources and evaluate performance.

The Company has business operating units classified by product and service type. Each business unit establishes comprehensive product and service strategies for Japan, and conducts its own business activities.

The Company is organized into two reportable segments, Clean Group and Food Group, comprised of business operating units such as business groups and divisions based on product and service types.

Clean Group, with a focus on direct selling, includes rental of cleaning tools, sales of daily commodities and cosmetics, rental of cabinet towels, sales of bathroom products, rental of shop towels, rental of water-purifiers and air-purifiers, house cleaning services, housekeeping services, pest control and prevention services, tree and lawn care services, plant and facility management services, senior care services, rental and sales of travel goods, baby goods, leisure goods, health and nursing care equipments, uniform rental and sales of coffee to offices. Food Group is comprised of food service chains that sell donuts, beignets, baked products, dim sum, food and beverages.

b. Sales and profit/loss by business segment
Nine-month period (April 1 - December 31, 2010)

(millions of yen)

	Clean Group	Food Group	Others (Note: 1)	Total	Adjustment (Note: 2)	Consolidated total (Note: 3)
Sales						
To outside customers	88,552	38,328	7,941	134,821	—	134,821
Inter-segment sales	643	58	1,872	2,574	-2,574	—
Total	89,196	38,386	9,813	137,396	-2,574	134,821
Segment income	10,369	3,367	101	13,838	-5,298	8,539

(Notes) 1. “Others” are comprised of the businesses that are not categorized in reportable business segments, including hospital management services, office equipment and vehicle leasing, insurance agent services, and overseas businesses.

2. Segment income adjustments of -5,298 million yen include a 28 million yen elimination for inter-segment sales and transfers and -5,326 million yen expenses of corporate expenses that cannot be allocated to a particular business segment.

3. Segment income has been adjusted for consistency with operating income that is shown in the quarterly consolidated statements of income.

4. Effective from the first quarter of the current fiscal year, the Company adopted “Accounting Standard for Asset Retirement Obligations” (ASBJ statement No. 18, March 31, 2008) and “Guidance on Accounting Standard for Asset Retirement Obligations” (ASBJ Guidance No. 21, March 31, 2008).

As a result of this change, Clean Group segment income decreased 11 million yen and Food Group segment income decreased 14 million yen in the third quarter.

5. Starting with this fiscal year, the Company and some of its subsidiaries are recording the income and expenses for system use and rental of machines and equipment for franchisees as sales, cost of sales and selling, general and administrative expenses.

This change increased Clean Group sales by 657 million yen, and income by 383 million yen and Food Group sales by 939 million yen and income by 709 million yen and decreased other segment income by 223 million yen.

c. Impairment loss of noncurrent assets or goodwill by business segment

(Significant impairment loss on noncurrent assets)

None applicable

(Significant change on the amount of goodwill)

There were no significant events that significantly affected the amount of goodwill during the nine-month period ended December 31, 2010.

The amortization of goodwill during the nine-month period ended December 31, 2010 and the balance of goodwill at the end of third quarter are as follows:

(millions of yen)

	Clean Group	Food Group	Other Businesses	Elimination or corporate	Consolidated total
Amortization - Goodwill	106	2	1	—	109
Balance	307	11	12	—	331

(Note) Balance at the end of the third quarter includes 156 million yen of goodwill of Ami Corporation (currently integrated into Duskin Serve Tohoku) at Clean Group and 98 million yen of goodwill resulting from the purchase by the Company and its subsidiaries of the business operations of several franchisees at the Clean Group.

(Significant gains on negative goodwill)

At Clean Group, negative goodwill was recorded because Duskin acquired all shares of Azare Products Co., Ltd. and shares of Kyowa Cosmetics Co., Ltd. except its treasury stock and shares owned by Azare on October 1, 2010. The gain on negative goodwill recorded in association with these acquisitions in the third quarter was 7 million yen.

d. Change in reportable segments

Reportable segments were changed on April 1, 2010. Aino-Mise Related Businesses, which provide cleaning-related services, and Care Service Businesses, excluding Duskin Healthcare (hospital management services), have been combined with the Clean Group. Also included in Clean Group are Rent All (rental and sales of travel goods, baby goods, leisure goods, health and nursing care equipments), Uniform Service (uniform rental) and Drink Service (sales of coffee to offices). Food Service Businesses segment has been renamed the Food Group. "Others" includes Duskin Healthcare (hospital management services), Duskin Kyoeki (leases of office equipment and vehicles), Duskin Insurance Service, an insurance agent, and overseas businesses.

Reclassified segment information of the same period of the previous year is as follows:

Nine-month period (April 1, 2009 – December, 2009)

(millions of yen)

	Clean Group	Food Group	Others (Note: 1)	Total	Adjustment (Note: 2)	Consolidated total (Note: 3)
Sales						
1) To outside customers	91,006	38,812	8,237	138,056	—	138,056
2) Inter-segment sales	610	118	2,110	2,840	-2,840	—
Total	91,616	38,931	10,348	140,896	-2,840	138,056
Segment income	13,565	3,098	519	17,183	-6,535	10,647

(Notes) 1. "Others" are comprised of the businesses that are not categorized in reportable business segments, including hospital management services, office equipment and vehicle leasing, insurance agent services, and overseas businesses.

2. Segment income adjustments of -6,535 million yen include a -546 million yen elimination for inter-segment sales and transfers and -5,988 million yen expenses of corporate expenses that cannot be allocated to a particular business segment.

3. Segment income has been adjusted for consistency with operating income that is shown in the quarterly consolidated statements of income.

(Additional information)

Effective from the first quarter of current fiscal year, the Company adopted “Accounting Standard for Disclosure of Segments of an Enterprise and Related Information” (ASBJ statement No. 17, March 27, 2009) and “Guidance on Accounting Standard for Disclosures about Segments of an Enterprise and Related information” (ASBJ Guidance No. 20, March 21, 2008).

(5) Note on significant changes in shareholders’ equity

None