

**JUSTSYSTEMS CORPORATION**  
**THE BUSINESS RESULTS FOR**  
**THE THIRD QUARTER OF FISCAL 2009**

Corporate Name : JUSTSYSTEMS CORPORATION  
 (URL : <http://www.justsystems.com/>)  
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 Listed Exchange : JASDAQ Securities Exchange  
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**1. Overview of the Consolidated Business Results for the Third Quarter of Fiscal 2009 (from April 1, 2008 to December 31, 2008)**

(Amounts less than a million yen are rounded down.)

**(1) Operating Results (Consolidated)**

	Net Sales		Operating Income (Loss)		Ordinary Income (Loss)	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
Third Quarter of Fiscal 2009	<b>9,289</b>	<b>3.1</b>	<b>(1,739)</b>	--	<b>(2,010)</b>	--
Third Quarter of Fiscal 2008	9,008	17.8	(4,372)	--	(4,380)	--

  

	Net Income (Loss)		Net Income (Loss)	Diluted Net Income
	Millions of Yen	%	per Share Yen	per Share Yen
Third Quarter of Fiscal 2009	<b>(2,532)</b>	--	<b>(70.73)</b>	--
Third Quarter of Fiscal 2008	(4,723)	--	(143.86)	--

Note: Percentage shown for net sales and operating, ordinary and net income (loss) is increase (decrease) ratio to the relevant item of the previous third quarterly period.

**(2) Financial Position (Consolidated)**

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share
	Millions of Yen	Millions of Yen	%	Yen
Third Quarter of Fiscal 2009	<b>16,778</b>	<b>9,316</b>	<b>55.2</b>	<b>257.16</b>
Fiscal 2008	21,466	11,670	54.0	336.75

Note: Equity: December 31, 2008; 9,255 million yen  
 March 31, 2008; 11,602 million yen

**2. Cash Dividends**

(Date of Record)	Cash dividends per share				
	First quarter	Second quarter	Third quarter	Year-End	Full Year
	Yen	Yen	Yen	Yen	Yen
Fiscal Year 2008	--	0.00	--	0.00	0.00
Fiscal Year 2009	--	0.00	--	--	--
Fiscal Year 2009 (Forecast)	--	--	--	0.00	0.00

Note: Revision to forecast of dividends in this quarter; None

### 3. Consolidated Business Outlook for Fiscal 2009 (from April 1, 2008 to March 31, 2009)

	Net Sales		Operating Income (Loss)		Ordinary Income (Loss)		Net Income (Loss)		Net Income per Share Yen
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	
Full Year	14,930	2.4	91	--	11	--	(700)	--	(19.53)

Note: Revision to forecast of financial results in this quarter; None

### 4. Other information

- (1) Significant changes in subsidiaries (scope of consolidation) during the period; None (Newly); None (Excluded); None
- (2) Simplified accounting methods and adoption of special accounting methods for preparation of quarterly financial statements; Yes
- (3) Changes in accounting principles, procedures, disclosure methods, etc., pertaining to preparation of consolidated financial statements
  1. Changed associated with revision in accounting standard; Yes
  2. Other changes; None
- (4) Shares outstanding (common stock)
  1. Number of shares outstanding (including treasury stock)
 

As of December 31, 2008 ; 35,990,500 shares	As of March 31, 2008; 34,454,500 shares
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  2. Number of treasury stock outstanding
 

As of December 31, 2008; 340 shares	As of March 31, 2008; 280 shares
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  3. Weighted average of outstanding shares
 

As of December 31, 2008; 35,804,614 shares	As of December 31, 2008; 33,833,262 shares
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\*Explanation regarding the appropriate use of business outlook and special instruction:

1. Consolidated business outlook for full year of Fiscal 2009, released on November 13, 2008, was not revised.
2. About performance anticipation, it judges in our company based on the currently available information. Various indefinite elements are inherent in anticipation, and actual achievements may differ from these anticipation figures.
3. Starting from the Fiscal 2009, JustSystems Corporation has applied the “Accounting Standard for Quarterly Financial Statements” (Accounting Standards Board of Japan (ASBJ) Statements No.12, issued by the ASBJ) and “the Implementation Guideline for Accounting Standards for Quarterly Financial Statements” (ASBJ Guideline No.14, issued by the ASBJ). The current quarterly financial statements were prepared in accordance with “Quarterly Consolidated Financial Statement Regulation”.