

The following is a summary of the official announcement given to the JASDAQ and the media in Tokyo, Japan.



October 24, 2007

Company: SPARX Group Co., Ltd.

(Registration Code: 8739)

**Notice Regarding Amendments of Summary Reports of Consolidated Financial Results for the Fiscal Year 2007 (April to June 2007)**

TOKYO (October 24, 2007) – SPARX Group Co., Ltd. (“SPARX”) announced that today it has made corrections to “Summary Reports of Consolidated Financial Results of Three Months (April – June, 2007) for the Fiscal Year 2007” that were announced in August 8, 2007.

For Reference:

**Details of Amendments**

**1. Consolidated Results for FY2007 (April 1, 2007 to June 30, 2007) : page 1**

(1) Consolidated Operating Results

(Before Amendments)

	Net Income		Net Income per share		Net Income per share (fully diluted)	
	Million yen	%	yen	yen	yen	yen
Jun. FY 2007	501	(△78.1)	251.05		<b>243.55</b>	
Jun. FY 2006	2,288	(564.6)	1,158.38		1,103.00	
FY 2006	3,779	—	1,897.00		1,820.44	

(After Amendments)

	Net Income		Net Income per share		Net Income per share (fully diluted)	
	Million yen	%	yen	yen	yen	yen
Jun. FY 2007	501	(△78.1)	251.05		<b>243.45</b>	
Jun. FY 2006	2,288	(564.6)	1,158.38		1,103.00	
FY 2006	3,779	—	1,897.00		1,820.44	

###