

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



December 26, 2007

Company: SPARX Group Co., Ltd.

(Registration Code: 8739)

Notice Regarding Amendments to Summary Report of Semi-Annual Consolidated Financial Results for First Half (April – September, 2007) of Fiscal Year Ending March 31, 2008

TOKYO (December 26, 2007) – SPARX Group Co., Ltd. (“SPARX”) announced that today it has made revisions to its “Summary Report of Semi-Annual Consolidated Financial Results for First Half (April – September, 2007) of Fiscal Year Ending March 31, 2008” that was announced on November 21, 2007.

For Reference:

Details of Amendments

1. Consolidated Results for FY2007 (April 1, 2007 to September 30, 2007) : Page 1

(1) Consolidated Operating Results

(Before Amendment)

	Net Income	Net Income per share	Net Income per share (fully diluted)
	Million yen %	yen	yen
Sep. FY 2007	<u>169</u> (<u>△94.2</u>)	<u>84.66</u>	<u>82.26</u>
Sep. FY 2006	2,911 (49.7)	1,462.90	1,394.81
FY 2006	3,779 —	1,897.00	1,820.44

(After Amendment)

	Net Income	Net Income per share	Net Income per share (fully diluted)
	Million yen %	yen	yen
Jun. FY 2007	<u>113</u> (<u>△96.1</u>)	<u>56.81</u>	<u>55.20</u>
Jun. FY 2006	2,911 (49.7)	1,462.90	1,394.81
FY 2006	3,779 —	1,897.00	1,820.44

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

(2) Consolidated Financial Position

(Before Amendment)

	Total Assets	Shareholders' Equity	Shareholders' Equity / Total assets	Shareholders' Equity per share
	Million yen	Million yen	%	yen
Sep. FY 2007	82,694	<u>53,741</u>	<u>60.6</u>	<u>25,062</u> <u>23</u>
Sep. FY 2006	77,913	50,484	62.7	24,346 29
FY 2006	81,215	52,598	60.8	24,699 12

(After Amendment)

	Total Assets	Shareholders' Equity	Shareholders' Equity / Total assets	Shareholders' Equity per share
	Million yen	Million yen	%	yen
Sep. FY 2007	82,694	<u>53,688</u>	<u>60.5</u>	<u>25,035</u> <u>29</u>
Sep. FY 2006	77,913	50,484	62.7	24,346 29
FY 2006	81,215	52,598	60.8	24,699 12

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