

Brief Announcement on the Financial Results for the Third Quarter of the Fiscal Year 2008 (Consolidated)

Company : Quest Co., Ltd.

Code : 2332

(URL <http://www.quest.co.jp/>)

(In millions of yen)

1. Consolidated Performance for the third quarter of FY 2008 (April 1, 2008 – December 31, 2008)

(1) Consolidated operating results

	Net sales	Operating profit	Ordinary profit	Net profit for the third quarter of the fiscal year
Results for the third quarter of FY 2008	5,486(--)	208(--)	223(--)	136(--)
Results for the third quarter of FY 2007	5,303(+7.1%)	309(+30.2%)	336(+38.1%)	185(+35.0%)

	Net profit per share for the third quarter of the fiscal year	Net profit per share after adjustment of latent shares for the third quarter of the fiscal year
Results for the third quarter of FY 2008	25.09 yen	----
Results for the third quarter of FY 2007	44.00 yen	43.95 yen

(2) Consolidated financial position

	Total assets	Shareholder's equity	Ratio of shareholder's equity	Shareholder's equity per share
At end of December 2008	4,709	3,814	81.0%	710.06 yen
FY 2007	5,005	3,921	78.3%	717.08 yen

2. Dividend position

	End of first quarter	End of second quarter	End of third quarter	End of FY	Annual Total
FY 2007	----	0.00 yen	----	30.00 yen	30.00 yen
FY 2008	----	0.00 yen	----	----	----
FY 2008 (Forecast)	----	----	----	35.00 yen	35.00 yen

3. Forecast Consolidated Performance for FY 2008 (April 1, 2008 – March 31, 2009)

	Net sales	Operating profit	Ordinary profit	Net profit	Net profit per share for the fiscal year
FY 2008	7,271 (+0.8%)	294 (△35.9%)	306 (△35.8%)	200 (△23.3%)	36.83 yen