

**Correction of Consolidated Financial Results
for the Fiscal Year Ended December 31, 2016
[Japanese GAAP]**



February 22, 2017

Company name: JAC Recruitment Co., Ltd.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 2124
 URL: <http://corp.jac-recruitment.jp>
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JAC Recruitment Co., Ltd. would like to advise that there was an error in part of the “Consolidated Financial Results for the Fiscal Year Ended December 31, 2016 [Japanese GAAP]” released on January 31, 2017 as described below. The corrected part has been underlined.

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1. Consolidated Financial Results for the Fiscal Year Ended December 31, 2016 (January 1, 2016 to December 31, 2016)

(2) Consolidated Financial Position

(Error)

	Total Assets	Net Assets	Equity Ratio	Net Assets Per Share
As of	million yen	million yen	%	yen
December 31, 2016	12,337	9,283	75.2	229.88
December 31, 2015	9,233	6,790	73.5	168.30

(Reference) Equity: As of December 31, 2016: ¥9,283 million
 As of December 31, 2015: ¥6,790 million

(Correction)

	Total Assets	Net Assets	Equity Ratio	Net Assets Per Share
As of	million yen	million yen	%	yen
December 31, 2016	12,337	9,283	75.2	229.88
December 31, 2015	9,233	6,790	73.5	168.30

(Reference) Equity: As of December 31, 2016: ¥9,275 million
 As of December 31, 2015: ¥6,790 million