

S-X 1-02(w) Significant Subsidiary Test**CBS Butler Holdings****\$0.55** STAF Common Stock Value

Foreign Exchange Currency Inputs	Transaction GBP	Reporting US\$
£	1.00	\$ 1.3600

The acquisition of any business, is considered significant if any of the criteria of Rule 1-02(w) of Regulation S-X is met. The test is conducted based on a comparison of most recent annual financial statements of the target and the registrant's most recent annual audited consolidated financial statements filed on or prior to the date of the acquisition.

Investment Test

Registrant's and its other subsidiaries investments in and advances to the subsidiary exceed **XX%** of the total assets of the registrant and its subsidiaries consolidated as of the end of the most recently completed fiscal year.

	'000's	
Pre-acquisition Advances / Funding	£ -	\$ -
Upfront Purchase Cash Consideration	£ 12,378	\$ 16,834
Deferred Cash Consideration	£ -	\$ -
Contingent Consideration	£ 4,126	\$ 5,611
Fair Value of non-cash Consideration	£ 202	\$ 275
Working Capital Adj to Purchase Consideration	£ -	\$ -
Debt Assumed	£ -	\$ -
Total Investment	£ 16,706	\$ 22,720
	Date '000's	
Registrant Total Assets (Most recent Audited Year End)	12/31/16	\$ 53,957

Note: 500,000 common stock

Source: Form 10-K/T filed 4/12/2017

Investment Test Result	42.11%
-------------------------------	---------------

Asset Test

Registrant and its other subsidiaries proportionate share of the total assets (after interco. elims.), exceeds **XX%** of the total assets of the Registrant and its subsidiaries for the most recently completed fiscal year:

December 31, 2016	'000's	
Net Assets, as reported	£ 2,960	\$ 4,026
Creditors: amounts falling due within one year	£ 7,502	\$ 10,202
Creditors: amounts falling due after more than one year	£ -	\$ -
Provisions for Liabilities	£ 7	\$ 9
Target Total Assets	£ 10,469	\$ 14,237
	Date '000's	
Registrant Total Assets (Most recent Audited Year End)	12/31/16	\$ 53,957

Source: CBSBH 2016 Fin Stats available in Dataroom

Source: CBSBH 2016 Fin Stats available in Dataroom

Source: CBSBH 2016 Fin Stats available in Dataroom

Source: CBSBH 2016 Fin Stats available in Dataroom

Source: Form 10-K/T filed 4/12/2017

Asset Test Result	26.39%
--------------------------	---------------

Income Test

Registrant and its other subsidiaries's equity in income from continuing operations before income taxes, extraordinary items, and cumulative effect of change in accounting principle of the target, exclusive of any amounts attributable to non-controlling interests, exceeds **XX%** of such income of the Registrant and its subsidiaries consolidated for the most recently completed fiscal year.

December 31, 2016	'000's	
Profit before taxation	£ 1,945	\$ 2,645
	Date '000's	
Registrant ⁴	5/31/16	\$ (9,468)
Loss Before Provision for Income Tax	5/31/16	\$ (28)
Net income attributable to non-controlling interests		\$ (9,496)
Absolute Value ¹		\$ 9,496
	Date '000's	
Loss Before Provision for Income Tax	5 Yr Average	\$ -
Net income attributable to non-controlling interests	5 Yr Average	\$ -
		\$ -
Comparison of latest fiscal year to 5 Yr Average		0%
Income Test Metric for Registrant		\$ 9,496

Source: Form 10-K/T filed 4/12/2017

Source: Form 10-K/T filed 4/12/2017

See computational Note 2 Calc

See computational Note 2 Calc

0%

Computational Note 2 Calculation of 5 Year Average

	Dec 2016	May 2015	May 2014	May 2013	May 2012
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

Memo: \$ (9,496) \$ (18,034) \$ (12,599) \$ (3,405) \$ (245)

Income Test Result	27.85%
---------------------------	---------------

Computational Notes:

¹ In the case of a single acquisition, if either the registrant or the acquired business reported a pretax loss and the other entity reported a pretax income, use the **absolute values** to perform the income test.

² If the income of the registrant and its subsidiaries consolidated for the most recent fiscal year is at least 10 percent lower than the average of the income for the last five fiscal years, then the average income should be substituted for purposes of the computation. Any loss years should be omitted (i.e., counted as \$0) for purposes of computing average income. The average should be computed as the sum of earnings in non-loss years divided by 5. This is applicable even if the registrant reported a loss, rather than income, in the latest fiscal year. In such case, the absolute value of the current year loss is compared to the average of the income for the last 5 years to determine if the registrant is required to use average income. In this calculation, all loss years (including the current year) are assigned a value of \$0 for purposes of calculating the 5-year average.

³ If the registrant's fiscal year-end differs from the tested entity, the annual financial statements for the most recent respective year-ends of each entity should be used.

⁴ If the registrant or the tested entity has changed its fiscal year and the transition period is less than nine months, the registrant may measure significance using either (A) **the most recently completed audited fiscal year prior to the change** or (B) audited financial statements for the 12 months ending on the last day of the transition period. If both the registrant and the acquiree have changed their fiscal years, registrants should measure significance using a consistent approach [either (A) or (B)] for both the registrant and the acquiree [not (A) for one and (B) for the other]. If the transition period is equal to or greater than nine months, then the registrant should use the audited financial statements for that transition period.

⁵ When a US company is applying the significance tests to non-US acquisitions/investees, the calculations should be based on US GAAP data. If the non-US company's financial statements are prepared in accordance with non-US GAAP, the tests should be applied after adjusting those financial statements to US GAAP.

S-X 1-02(w) Significant Subsidiary Test

Firstpro

\$ 0.55 STAF Common Stock Value

Foreign Exchange Currency Inputs	Transaction US\$	Reporting US\$
€	1.00	\$ 1.0000

The acquisition of any business, is considered significant if any of the criteria of Rule 1-02(w) of Regulation S-X is met. The test is conducted based on a comparison of most recent annual financial statements of the target and the registrant's most recent annual audited consolidated financial statements filed on or prior to the date of the acquisition.

Investment Test

Registrant's and its other subsidiaries investments in and advances to the subsidiary exceed **XX%** of the total assets of the registrant and its subsidiaries consolidated as of the end of the most recently completed fiscal year.

	'000's
Pre-acquisition Advances / Funding	\$ -
Upfront Purchase Cash Consideration	\$ 4,500
Deferred Cash Consideration	\$ 3,500
Contingent Consideration	\$ -
Fair Value of non-cash Consideration	\$ -
Workign Capital Adj to Purchase Consideration	\$ -
Debt Assumed	\$ -
Total Investment	\$ 8,000

Date	'000's
12/31/16	\$ 53,957

Source: Form 10-K/T filed 4/12/2017

Investment Test Result	14.83%
-------------------------------	---------------

Asset Test

Registrant and its other subsidiaries proportionate share of the total assets (after interco. elims.), exceeds **XX%** of the total assets of the Registrant and its subsidiaries for the most recently completed fiscal year:

December 31, 2016	'000's
Net Assets, as reported	
Creditors: amounts falling due within one year	
Creditors: amounts falling due after more than one year	
Provisions for Liabilities	
Target Total Assets	\$ 1,898

Source: Consolidated Balance Sheet Dec 2016

Date	'000's
12/31/16	\$ 53,957

Asset Test Result	3.52%
--------------------------	--------------

Income Test

Registrant and its other subsidiaries's equity in income from continuing operations before income taxes, extraordinary items, and cumulative effect of change in accounting principle of the target, exclusive of any amounts attributable to non-controlling interests, exceeds **XX%** of such income of the Registrant and its subsidiaries consolidated for the most recently completed fiscal year.

December 31, 2016	'000's
Profit before taxation	\$ 1,331

Source: Consolidated P&L FY2016

Registrant ⁴	Date	'000's
Loss Before Provision for Income Tax	5/31/16	\$ (9,468)
Net income attributable to non-controlling interests	5/31/16	\$ (28)
		\$ (9,496)
Absolute Value ¹		\$ 9,496

Source: Form 10-K/T filed 4/12/2017

	Date	'000's
Loss Before Provision for Income Tax	5 Yr Average	\$ -
Net income attributable to non-controlling interests	5 Yr Average	\$ -
		\$ -

See computational Note 2 Calc

Comparison of latest fiscal year to 5 Yr Average	0%
--------------------------------------------------	----

Income Test Metric for Registrant	\$ 9,496
------------------------------------------	-----------------

Income Test Result	14.02%
---------------------------	---------------

Computational Note 2 Calculation of 5 Year Average

	Dec 2016	May 2015	May 2014	May 2013	May 2012
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

Memo:	\$ (9,496)	\$ (18,034)	\$ (12,599)	\$ (3,405)	\$ (245)
--------------	-------------------	--------------------	--------------------	-------------------	-----------------

Computational Notes:

¹ In the case of a single acquisition, if either the registrant or the acquired business reported a pretax loss and the other entity reported a pretax income, use the **absolute values** to perform the income test.

² If the income of the registrant and its subsidiaries consolidated for the most recent fiscal year is at least 10 percent lower than the average of the income for the last five fiscal years, then the average income should be substituted for purposes of the computation. Any loss years should be omitted (i.e., counted as \$0) for purposes of computing average income. The average should be computed as the sum of earnings in non-loss years divided by 5. This is applicable even if the registrant reported a loss, rather than income, in the latest fiscal year. In such case, the absolute value of the current year loss is compared to the average of the income for the last 5 years to determine if the registrant is required to use average income. In this calculation, all loss years (including the current year) are assigned a value of \$0 for purposes of calculating the 5-year average.

³ If the registrant's fiscal year-end differs from the tested entity, the annual financial statements for the most recent respective year-ends of each entity should be used.

⁴ If the registrant or the tested entity has changed its fiscal year and the transition period is less than nine months, the registrant may measure significance using either (A) **the most recently completed audited fiscal year prior to the change** or (B) audited financial statements for the 12 months ending on the last day of the transition period. If both the registrant and the acquiree have changed their fiscal years, registrants should measure significance using a consistent approach [either (A) or (B)] for both the registrant and the acquiree [not (A) for one and (B) for the other]. If the transition period is equal to or greater than nine months, then the registrant should use the audited financial statements for that transition period.

⁵ When a US company is applying the significance tests to non-US acquisitions/investees, the calculations should be based on US GAAP data. If the non-US company's financial statements are prepared in accordance with non-US GAAP, the tests should be applied after adjusting those financial statements to US GAAP.