

## Document and entity information

	Mar 2016	Dec 2015
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2016-02-05
Company name		Howa Machinery,Ltd.
Stock exchange listings		
Tokyo		
		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		
		true
Nagoya 1st section		true
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		
		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		
		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		
		-
Japan Securities Dealers Association		-
Securities code		62030
URL		<a href="http://www.howa.co.jp/">http://www.howa.co.jp/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2016-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		坂野 和秀
Inquiries		
Title		常務取締役総務部門 長
Name		石原 啓充
Tel		052-408-1001
Other		
Quarterly statement filing date (as planned)		2016-02-12
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2015	Dec 2014
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		

Net sales	15,502	17,736
% change	-12.6	6.2
Operating income		
Operating income	-80	282
% change	-	-60.5
Ordinary income		
Ordinary income	18	433
% change	-95.8	-42.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	-13	418
% change	-	-43.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	146	769
Change in comprehensive income	-81.0	-37.6
Other consolidated operating results		
Net income per share (Yen)	-1.09	33.37
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2015	Mar 2015
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	25,970	26,560
Net assets	16,596	16,700
Capital adequacy ratio (%)	63.9	62.8
Net assets per share (Yen)	1,324.90	1,333.13
Note to consolidated financial positions		
Owner's equity	16,584	16,687
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2015
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2016	Dec 2015	Mar 2015
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	0.00		0.00
Third quarter			
Result	-		-
Year end			
Result			20.00
Forecast	20.00		
Upper	-		
Lower	-		

Annual		
Result		20.00
Forecast	20.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Mar 2016
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 平成28年 3月期の 連結業績予想(平成27 年 4月 1日～平成28 年 3月31日)
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		22,500
Upper		-
Lower		-
% change		
Forecast		-4.8
Upper		-
Lower		-
Operating income		
Operating income		
Forecast		290
Upper		-
Lower		-
% change		
Forecast		9.6
Upper		-
Lower		-
Ordinary income		
Ordinary income		
Forecast		360
Upper		-
Lower		-
% change		
Forecast		-13.1
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		300
Upper		-
Lower		-
% change		
Forecast		-47.5
Upper		-
Lower		-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast		23.97
Upper		-
Lower		-
Note to consolidated forecasts		

Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Dec 2015

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Dec 2015

Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	true
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	(注)詳細は、添付資料2ページ「2.サマリー情報(注記事項)」に関する事項(2)四半期連結財務諸表の作成に特有の会計処理の適用をご覧ください。

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Dec 2015

Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	

(注)詳細は、添付資料

Note to changes in accounting policies, accounting estimates and retrospective restatement

2ページ「2.サマリー情報(注記事項)に関する事項(3)会計方針の変更・会計上の見積りの変更・修正再表示」をご覧ください。

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2015	Mar 2015	Dec 2014
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	12,548,134	12,548,134	
Number of treasury stock at the end of fiscal year	30,716	30,402	
Average number of shares	12,517,568		12,530,106
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.