

Document and entity information

	Mar 2017	Sep 2016
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連結)
Filing date		2016-11-07
Company name		Howa Machinery,Ltd.
Stock exchange listings		
Tokyo		
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		
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		http://www.howa.co.jp/
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2017-03-31	
Quarterly period		2
Representative		
Title		
Name		代表取締役社長 塚本 高広
Inquiries		
Title		
Name		常務取締役総務部門 長 石原 啓充
Tel		052-408-1001
Other		
Quarterly statement filing date (as planned)		2016-11-14
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		(機関投資家・アナリス ト向け)
Note to fraction processing method		(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2016	Sep 2015
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		

Net sales	8,959	9,701
% change	-7.7	-13.4
Operating income		
Operating income	-162	-123
% change	-	-
Ordinary income		
Ordinary income	-232	-79
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-313	-98
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-373	-100
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-25.08	-7.85
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2016	Mar 2016
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	23,408	25,177
Net assets	14,953	15,583
Capital adequacy ratio (%)	63.8	61.8
Net assets per share (Yen)	1,193.76	1,243.97
Note to consolidated financial positions		
Owner's equity	14,942	15,571
Note to financial positions	-	

Business Results-Note to quarterly business results

Sep 2016

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 2017	Sep 2016	Mar 2016
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			-
Forecast	-		
Upper	-		
Lower	-		
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 2017

Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成29年 3月期の 連結業績予想(平成28 年 4月 1日～平成29 年 3月31日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	18,400
Upper	-
Lower	-
% change	
Forecast	-17.7
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	-160
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	-190
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	-290
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	

Forecast	-23.17
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

Sep 2016

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in 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

Sep 2016

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

Sep 2016

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

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

(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(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

	Sep 2016	Mar 2016	Sep 2015
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	31,029	30,821	
Average number of shares	12,517,210		12,517,628
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)			