

## Document and entity information

|  | Mar 2017   | Dec 2016  |
|--|------------|---|
| Company information                          |            |   |
| Company information                          |            |   |
| FASF member mark                             |            | true  |
| Document name                                |            | 第3四半期決算短信<br>〔日本基準〕(連結)                                     |
| Filing date                                  |            | 2017-02-07  |
| 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  |            | <a href="http://www.howa.co.jp/">http://www.howa.co.jp/</a> |
| Business category                            |            |   |
| General Business                             | true       |   |
| Specific Business                            |            | -   |
| Fiscal Year End                              | 2017-03-31 |   |
| Quarterly period                             |            | 3   |
| Representative                               |            |   |
| Title  |            |   |
| Name   |            | 代表取締役社長<br>塚本 高広  |
| Inquiries                                    |            |   |
| Title  |            |   |
| Name   |            | 常務取締役総務部門<br>長<br>石原 啓充                                     |
| Tel  |            | 052-408-1001  |
| Other  |            |   |
| Quarterly statement filing date (as planned) |            | 2017-02-14  |
| 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 2016 | Dec 2015 |
|--|----------|----------|
| Quarterly operating results                |          |          |
| Quarterly operating results                |          |          |
| Consolidated operating results             |          |          |
| Consolidated income statements information |          |          |
| Net sales                                  |          |          |

|  |        |        |
|--|--------|--------|
| Net sales  | 13,591 | 15,502 |
| % change   | -12.3  | -12.6  |
| Operating income                                   |        |        |
| Operating income                                   | -357   | -80    |
| % change   | -      | -      |
| Ordinary income                                    |        |        |
| Ordinary income                                    | -386   | 18     |
| % change   | -      | -95.8  |
| Profit attributable to owners of parent            |        |        |
| Profit attributable to owners of parent            | -476   | -13    |
| % change   | -      | -      |
| Note to consolidated income statements information |        |        |
| Comprehensive income                               |        |        |
| Comprehensive income                               | 8      | 146    |
| Change in comprehensive income                     | -94.0  | -81.0  |
| Other consolidated operating results               |        |        |
| Basic earnings per share (Yen)                     | -38.10 | -1.09  |
| Diluted earnings per share (Yen)                   | -      | -      |
| Note to consolidated operating results             |        |        |
| Note to operating results                          | -      |        |

## Business Results-Quarterly financial positions

(in millions of yens)

|  | Dec 2016 | Mar 2016 |
|--|----------|----------|
| Quarterly financial positions            |          |          |
| Quarterly financial positions            |          |          |
| Consolidated financial positions         |          |          |
| Total assets                             | 24,116   | 25,177   |
| Net assets                               | 15,336   | 15,583   |
| Capital adequacy ratio (%)               | 63.5     | 61.8     |
| Net assets per share (Yen)               | 1,224.32 | 1,243.97 |
| Note to consolidated financial positions |          |          |
| Owner's equity                           | 15,324   | 15,571   |
| Note to financial positions              | -        |          |

## Business Results-Note to quarterly business results

|  | Dec 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 | Dec 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                   | -        |          | -        |
| 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<br>連結業績予想(平成28<br>年 4月 1日～平成29<br>年 3月31日) |
| Preamble to consolidated forecasts      |  |  |
| Preamble to forecasts                   |  | -  |
| Main table of consolidated forecasts    |  |  |
| Net sales                               |  |  |
| Net sales                               |  |  |
| Forecast                                |  | 18,700   |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| % change                                |  |  |
| Forecast                                |  | -16.4  |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| Operating income                        |  |  |
| Operating income                        |  |  |
| Forecast                                |  | -470   |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| % change                                |  |  |
| Forecast                                |  | -  |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| Ordinary income                         |  |  |
| Ordinary income                         |  |  |
| Forecast                                |  | -460   |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| % change                                |  |  |
| Forecast                                |  | -  |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| Profit attributable to owners of parent |  |  |
| Profit attributable to owners of parent |  |  |
| Forecast                                |  | -550   |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| % change                                |  |  |
| Forecast                                |  | -  |
| Upper                                   |  | -  |
| Lower                                   |  | -  |
| Basic earnings per share (Yen)          |  |  |
| Basic earnings per share (Yen)          |  |  |
| Forecast                                |  | -43.94   |
| 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   | true |

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

Dec 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

Dec 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

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 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

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 2016   | Mar 2016   | Dec 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   | 31,135     | 30,821     |            |
| Average number of shares   | 12,517,159 |            | 12,517,568 |
| 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.