

* Notes

- (1) Changes in important subsidiaries during the consolidated quarter (nine months) under review (changes occurred in specified subsidiaries in conjunction with a change in the scope of consolidation): None
Newly added: — (company name:)
Removed: — (company name:)
- (2) Application of accounting procedures specific to creation of quarterly consolidated financial statements:
None
- (3) Change of accounting policies; change and/or restatement of accounting estimates
(i) Change of accounting policies caused by revision of accounting standards: Yes
(ii) Change of accounting policies other than stated in (i): None
(iii) Change of accounting estimates: None
(iv) Retroactive restatement: None

- (4) Number of shares issued and outstanding (shares of common stock)

(i) Shares issued and outstanding as of the balance sheet date (including treasury shares)	3Q FY 2013	53,432,510 shares	FY 2012	53,432,510 shares
(ii) Number of treasury shares as of the balance sheet date	3Q FY 2013	3,112,917 shares	FY 2012	3,112,581 shares
(iii) Average number of shares (consolidated quarter results)	3Q FY 2013	50,319,787 shares	3Q FY 2012	49,511,273 shares

* Implementation of quarterly review procedures

This summary of quarterly financial statements is not subject to quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this summary of quarterly financial statements, the review procedures of quarterly financial statements pursuant to the FIEA were not completed.

* Disclaimer

The above forecasts are based on judgments made in accordance with information available at the time these materials were prepared, and contain numerous uncertainties. Changing conditions and other factors may cause actual results to differ from the results in these forecasts. Information concerning the results forecasts is stated in the Summary of Financial Statements (Attachment), page 2, “Qualitative information concerning financial forecasts.”

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1. Qualitative Information on Quarterly Financial Results

(1) Qualitative information concerning operating results

The Japanese economy in the period under review benefited from reconstruction demand in the aftermath of the Great East Japan Earthquake. Moreover, mounting expectations for economic stimulus measures from the new government inaugurated in December 2012 and a correction of the yen in their wake brightened the outlook. Overseas, the European Central Bank's pledge to purchase unlimited amounts of sovereign bonds, specifically Spanish government bonds, and other measures tempered fears of economic shock from the European debt crisis. In the U.S., improvements in the housing and jobs markets pointed to economic recovery. Moreover, also the Chinese economy displayed signs of a turnaround after significantly slowing in the first half of the fiscal year. In this environment, the Group worked to achieve sustained growth in sales and bolster earnings by pushing ahead with global business initiatives and by strengthening its capabilities for market and customer development. Also in the period under review, the Group's local subsidiary in Vietnam started operating. With its strongly growing population and economy and its mounting prominence as a production hub for a wide range of products, specifically electrical appliances and automobiles, Vietnam is expected to develop into one of the main markets for machine tools and industrial machinery in the Asian region.

As a result, consolidated net sales for the period totaled ¥42,219 million, up ¥1,155 million (+2.8%) from the same period the year earlier, with operating income of ¥4,030 million, down ¥628 million (-13.5%), ordinary income of ¥4,154 million, up ¥1,085 million (+35.4%), and net income of ¥3,160 million, up ¥2,064 million (+188.2%).

(2) Qualitative information concerning financial position

Consolidated assets decreased ¥5,747 million from the end of the previous fiscal year to ¥87,246 million. Main factors include a ¥93,007 million decline in cash and deposits due to efforts to reduce interest-bearing debt.

Consolidated liabilities, compared with the end of the previous fiscal year, decreased ¥8,720 million to ¥54,555 million. This was mainly due to a ¥11,724 million decrease in short-term loans payable.

Net assets increased ¥2,972 million from the end of the previous fiscal year to ¥32,691 million due to the ¥2,520 million increase in retained earnings.

(3) Qualitative information concerning financial forecasts

Concerning the financial results forecasts for fiscal year ending March 31, 2013, the "Notice of Revisions of Full-Term Results Forecasts" released today should be referenced.

2. Summary (Notes) Information

(1) Changes in important subsidiaries during the consolidated quarter (nine months) under review

No relevant category.

(2) Application of accounting procedures specific to creation of quarterly consolidated financial statements

No relevant category.

(3) Change of accounting policies; change and/or restatement of accounting estimates

(Change of depreciation method)

Due to the revision of the Corporation Tax Act, beginning with the period under review, the Company and its domestic consolidated subsidiaries changed their depreciation method for tangible fixed assets acquired on or after April 1, 2012, consistent with the revised Corporation Tax Act.

This change has negligible effects on consolidated operating income, ordinary income, and net income before income taxes for the period under review.

3. Consolidated Financial Statements**(1) Consolidated Balance Sheets**

(In million yen)

	FY 2012 (consolidated) (As of March 31, 2012)	3Q FY 2013 (consolidated) (As of December 31, 2012)
Assets		
Current Assets		
Cash and deposits	28,034	18,726
Notes and accounts receivable – trade	12,745	13,743
Commodity and merchandise	5,325	5,008
Work-in-process	4,905	5,265
Raw materials and inventory	8,706	9,366
Other current assets	4,013	3,180
Allowance for doubtful accounts	(193)	(158)
Total current assets	63,536	55,132
Fixed Assets		
Tangible Fixed Assets		
Buildings and structures	18,804	17,844
Machinery, equipment and vehicles	11,727	12,715
Other fixed assets	11,010	12,203
Accumulated depreciation	(19,134)	(19,128)
Total tangible fixed assets	22,408	23,634
Intangible Fixed Assets		
Goodwill	2,632	2,483
Other intangible fixed assets	894	1,021
Total intangible fixed assets	3,527	3,504
Investments and other assets		
Other assets	3,879	5,301
Allowance for doubtful accounts	(358)	(326)
Total investments and other assets	3,521	4,974
Total Fixed Assets	29,456	32,114
Total Assets	92,993	87,246

	FY 2012 (consolidated) (As of March 31, 2012)	3Q FY 2013 (consolidated) (As of December 31, 2012)
Liabilities		
Current Liabilities		
Notes and accounts payable-trade	10,888	9,928
Short-term loans payable	16,083	4,359
Long-term borrowings redeemable within one year	6,132	10,007
Income taxes payable	225	378
Allowance	726	520
Other current liabilities	7,842	4,794
Total current liabilities	41,899	29,989
Fixed Liabilities		
Corporate bonds	44	37
Long-term loans payable	19,065	22,210
Provision for retirement benefits	1,047	926
Provisions	136	160
Asset removal obligations	220	223
Other fixed liabilities	862	1,008
Total fixed liabilities	21,376	24,565
Total Liabilities	63,275	54,555
Net Assets		
Shareholders' Equity		
Capital stock	20,775	20,775
Capital surplus	5,879	5,879
Retained earnings	6,891	9,411
Treasury stock	(1,694)	(1,695)
Total shareholders' equity	31,851	34,371
Accumulated other comprehensive income (loss)		
Unrealized gain (loss) on available-for-sale securities	206	193
Foreign currency translation adjustment	(2,405)	(1,907)
Total accumulated other comprehensive income (loss)	(2,198)	(1,713)
Subscription rights to shares	23	—
Minority interests	41	33
Total Net Assets	29,718	32,691
Total Liabilities and Net Assets	92,993	87,246

(2) Consolidated Statements of Income / Consolidated Statements of Comprehensive Income
(Consolidated Statements of Income)
(3rd Quarter)

(In million yen)

	3Q FY 2012 (April 1, 2011 – December 31, 2011)	3Q FY 2013 (April 1, 2012 – December 31, 2012)
Net Sales	41,064	42,219
Cost of Sales	27,301	29,032
Gross Profit	13,763	13,186
Reversal of Unrealized Income on Installment Sales	4	4
Gross Profit after Income Deferrals	13,767	13,190
Selling, General and Administrative Expenses		
Personal expenses	3,714	3,737
Reversal of allowance for loan losses	133	(64)
Other	5,260	5,487
Total selling, general and administrative expenses	9,108	9,159
Operating Income	4,659	4,030
Non-operating Income		
Interest income	36	57
Dividends income	57	34
Foreign exchange gain	—	444
Other non-operating income	235	167
Total non-operating income	329	704
Non-operating Expenses		
Interest expenses	480	486
Foreign exchange loss	1,119	—
Other non-operating expenses	321	94
Total non-operating expense	1,921	580
Ordinary Income	3,068	4,154
Extraordinary Income		
Gain on sales of fixed assets	32	26
Proceeds from insurance money received	1,295	1,301
Other extraordinary income	23	78
Total extraordinary income	1,350	1,406
Extraordinary Loss		
Impairment losses	27	947
Loss from natural disaster	2,514	396
Other extraordinary losses	86	222
Total extraordinary loss	2,629	1,566
Net Income before Income Taxes	1,789	3,993
Current Income Taxes	630	773
Deferred Income Taxes	110	53
Total Income Taxes	740	826
Net Income before Minority Interest	1,048	3,166
Minority Interests in Income (Loss)	(48)	5
Net Income	1,096	3,160

**(Consolidated Statements of Comprehensive Income)
(3rd Quarter)**

(In million yen)

	3Q FY 2012 (April 1, 2011 – December 31, 2011)	3Q FY 2013 (April 1, 2012 – December 31, 2012)
Net Income before Minority Interest	1,048	3,166
Other Comprehensive Income		
Unrealized gain (loss) on available-for-sale securities	(14)	(12)
Foreign currency translation adjustment	(737)	497
Total other comprehensive income	(751)	484
Quarterly Comprehensive Income	296	3,651
(Breakdown)		
Comprehensive income attributable to shareholders of the parent	350	3,645
Comprehensive income attributable to minority interests	(53)	6

(3) Notes on premise of going concern

No relevant category.

(4) Notes in case of significant variation in shareholders' equity

No significant changes.

(5) Segment information, etc.

I. 3Q FY 2012 (from April 1, 2011 to December 31, 2011)

Information by reportable segment on sales and income amounts

(In million yen)

	Reportable Segment								
	Machine Tool Operations								Industrial Machinery Operations
	Japan (Note 1)	North and South America	Europe	Greater China	Other Asia	Total	Adjustment amount (Note 2)	Machine Tool Operations Total	
Net Sales									
Sales to outside customers	9,148	2,840	3,962	11,550	1,933	29,435	—	29,435	6,174
Inter-segment sales or transfers	7,113	160	24	1,978	6,211	15,488	(15,388)	99	9
Total	16,262	3,000	3,986	13,528	8,145	44,923	(15,388)	29,535	6,183
Segment income (loss)	2,959	381	240	1,535	343	5,460	113	5,573	(210)

	Reportable Segment					Others (Note 3)	Total	Adjustment amount (Note 4)	Amount stated on the consolidated statement of income for the quarter (Note 5)
	High-precision Mold and Die Machinery Operations	Food Processing Machinery Operations	Elemental Technology Operations	Reportable Segment Total					
Net Sales									
Sales to outside customers	2,109	1,633	1,637	40,990	73	41,064	—	41,064	
Inter-segment sales or transfers	4	—	1,683	1,796	169	1,966	(1,966)	—	
Total	2,113	1,633	3,320	42,787	243	43,030	(1,966)	41,064	
Segment income (loss)	123	(114)	364	5,736	28	5,764	(1,105)	4,659	

- Notes:
1. The category "Machine Tool Operations / Japan" includes overseas sales (Korea, Taiwan, India, etc.) for which orders were received in Japan.
 2. The segment income adjustment amount of ¥113 million includes ¥113 million in eliminations of inter-segment transactions.
 3. The "Others" category refers to business segments such as lease operations and printing operations not included in reportable segments.
 4. The segment income (loss) adjustment amount of -¥1,105 million includes -¥1 million in eliminations of inter-segment transactions and -¥1,104 million in group overhead not attributable to individual reportable segments. Group overhead consists mainly of the cost of head office functions not attributable to reportable segments.
 5. The segment income (loss) has been reconciled with the operating income stated on the consolidated statement of income for the period.

II. 3Q FY 2013 (from April 1, 2012 to December 31, 2012)

1. Information by reportable segment on sales and income amounts

(In million yen)

	Reportable Segment								
	Machine Tool Operations								Industrial Machinery Operations
	Japan (Note 1)	North and South America	Europe	Greater China	Other Asia	Total	Adjustment amount (Note 2)	Machine Tool Operations Total	
Net Sales									
Sales to outside customers	10,045	2,811	3,556	8,141	3,045	27,599	—	27,599	10,402
Inter-segment sales or transfers	7,198	7	22	3,513	6,971	17,713	(17,600)	112	74
Total	17,244	2,818	3,578	11,654	10,016	45,312	(17,600)	27,711	10,476
Segment income (loss)	1,792	407	188	926	465	3,780	32	3,813	1,256

	Reportable Segment					Others (Note 3)	Total	Adjustment amount (Note 4)	Amount stated on the consolidated statement of income for the quarter (Note 5)
	High-precision Mold and Die Machinery Operations	Food Processing Machinery Operations	Elemental Technology Operations	Reportable Segment Total					
Net Sales									
Sales to outside customers	2,006	1,166	979	42,154		64	42,219	—	42,219
Inter-segment sales or transfers	5	—	2,135	2,327		136	2,463	(2,463)	—
Total	2,011	1,166	3,115	44,482		200	44,682	(2,463)	42,219
Segment income (loss)	78	(308)	670	5,510		3	5,514	(1,483)	4,030

- Notes:
1. The category "Machine Tool Operations / Japan" includes overseas sales (Korea, Taiwan, India, etc.) for which orders were received in Japan.
 2. The segment income (loss) adjustment amount of ¥32 million includes ¥32 million in eliminations of inter-segment transactions.
 3. The "Others" category refers to business segments such as lease operations and printing operations not included in reportable segments.
 4. The segment income (loss) adjustment amount of -¥1,483 million includes -¥119 million in eliminations of inter-segment transactions and -¥1,363 million in group overhead not attributable to individual reportable segments. Group overhead consists mainly of the cost of head office functions not attributable to reportable segments.
 5. The segment income (loss) has been reconciled with the operating income stated on the consolidated statement of income for the period.