(Provided for convenience purpose only. Japanese-language original controls in all cases.)

Summary of Consolidated Financial Statements for the Third Quarter of the Year Ending March 31, 2006

January 31, 2006

Listed Company: **Japan Cash Machine Co.,Ltd.** Stock Exchanges: Tokyo, Osaka

Code Number: 6418 Location of Principal Office: Osaka

Representative: Position: President Name: Koichiro Kamihigashi

For Inquiries: Position: Director, Administration Head Quarter Name: Hisashi Maki Tel: (06) 6703-8400 (Japan) +81-6-6703-8400 (outside of Japan)

1. Matters regarding preparation of the quarterly financial information
   ① Application of the simplified accounting methods : None
   ② Changes in accounting methods from the previous term : None
   ③ Changes in the scope of consolidation and application of equity method: None

2. Financial results for the nine months ended December 31, 2005 (April 1, 2005 to December 31, 2005)

(1) Operating Results (Amounts less than 1 million yen have been rounded down.)

	Net Sales	Year-on-year change	Operating Income	Year-on-year change	Ordinary Income	Year-on-year change	Net Income	Year-on-year change
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2005	24,433	(21.0)	3,781	(45.0)	3,926	(43.9)	2,305	(44.0)
Nine months ended December 31, 2004	30,935	26.2	6,873	21.7	7,002	29.4	4,118	31.4
Year ended March 31, 2005	37,947		8,644		8,882		4,983	

	Net Income Per share: Basic	Net Income Per share: Diluted
	Yen	Yen
Nine months ended December 31, 2005	77.98	77.79
Nine months ended December 31, 2004	209.02	208.29
Year ended March 31, 2005	166.42	165.31

(Note) (i) The Company made a 1.5 for 1 stock split as of March 18, 2005. However, this calculation does not reflect in the net income per share and the diluted net income per share at the end of the nine months ended December 31, 2004.
As to net income per share after retroactive adjustment (consolidated) at the end of nine months ended December 31, 2004, please refer to page 9.
(ii) Year-on-year changes for net sales, operating income, ordinary income, and net income represent the increase/decrease compared to the same period of the previous year.

[The qualitative information on Operating Results (Consolidated)]

The business environment surrounding the company for the 3rd quarter has been hard going due to lower demand cycle in North American market following to the 1st half-year and the intensified competition with other manufactures in the overseas market. Furthermore, the demand to our products in new bills issuance went down, which was very remarkable in the same quarter of the previous year and caused a decrease of income in the domestic market. As a result, net sales decreased by 21.0 % to ¥24,433 million compared to the same period of the previous year.

Due to sales decrease of highly profitable products, operating income decreased by 45.0% to ¥3,781 million, ordinary income fell down by 43.9% to ¥3,926 million, and net income for this period resulted in ¥2,305 million, down by 44.0% compared to the same quarter of the previous year.

(2) Financial Condition (Amounts less than 1 million yen have been rounded down.)

Fiscal year	Total Assets	Total Shareholders' Equity	Total Shareholders' Equity Ratio	Shareholders' Equity Per Share
	Million yen	Million yen	%	Yen
Nine moths ended December 31, 2005	33,339	26,460	79.4	894.51
Nine months ended December 31, 2004	33,816	24,475	72.4	1,242.30
Year ended March 2005	32,875	25,019	76.1	844.43

(Note) The Company made a 1.5 for 1 stock split as of March 18, 2005. The effect of the stock split is not reflected in the shareholders' equity per share at the end of the nine months ended December 31, 2004. As to net income per share after retroactive adjustment (consolidated), please refer to page 9.

(3) Cash Flows

Fiscal Year	Net Cash provided by Operating Activities	Net Cash used in Investing Activities	Net Cash used in Financing Activities	Cash and Cash Equivalents at End of Year
	Million Yen	Million Yen	Million Yen	Million Yen
Nine months ended December 31,2005	600	(2,033)	(1,421)	8,907
Nine months ended December 31,2004	687	(663)	(697)	10,769
Year ended March 2005	3,169	(1,975)	(899)	11,621

[The qualitative information on Financial Condition]

Total assets at the end of the current 3rd quarter amounted to ¥33,339 million.

Net cash provided by operating activities amounted to ¥600 million, due to income before income taxes and payment of income tax.

Net cash used in investing activities amounted to ¥2,033 million, arisen by the capital expenditure to Nagahama plant and the purchase of marketable securities. Net cash used in financing activities also amounted to ¥1,421 million due to cash dividends payments etc. As a result, the year-end balance of the cash and cash equivalents resulted in ¥8,907 million, decreased by ¥2,714 million compared to the end of the previous fiscal year ended March 31, 2005.

[Reference]

The yearly forecast of the financial results ending March 31, 2006 is same as the forecast presented on September 21, 2005.

Please note that the forecast above was made based on the information at the time of presentation, and the actual turnout may differ from the forecast due to the subsequent various factors.

Attached Materials

3rd Quarter Consolidated Balance Sheet (Summary), 3rd Quarter Consolidated Income Statement (Summary), etc.

1． Consolidated Balance Sheet (Summary) (In thousand yen, rounded down)

Period / Items	Nine months ended December 31, 2005		Nine months ended December 31, 2004		Amount Increased/(Decreased)		Year ended March 31,2005	
	Amount	Composition	Amount	Composition	Amount	Change	Amount	Composition
Assets		%		%		%		%
I. Current Assets:	25,654,897	77.0	29,402,239	86.9	(3,747,341)	(12.7)	28,443,660	86.5
Cash and bank equivalents	8,966,714		10,819,790		(1,853,075)	(17.1)	11,675,391	
Notes and account receivable trade	7,654,701		9,384,551		(1,729,849)	(18.4)	6,726,615	
Marketable securities	1,039,851		—		1,039,851	—	940,585	
Inventories	6,097,040		7,233,878		(1,136,837)	(15.7)	7,407,252	
Deferred income taxes	1,268,361		1,529,036		(260,674)	(17.0)	1,404,162	
Prepaid expenses and Other current assets	765,479		698,387		67,091	9.6	477,106	
Less allowance for doubtful accounts	(137,250)		(263,403)		126,152	47.9	(187,453)	
II. Fixed Assets:	7,684,741	23.0	4,414,340	13.1	3,270,400	74.1	4,431,939	13.5
Tangible fixed assets:	3,359,266	10.1	2,423,495	7.2	935,770	38.6	2,332,642	7.1
Buildings and structures	1,740,073		1,043,078		696,995	66.8	998,986	
Other	1,619,192		1,380,417		238,774	17.3	1,333,655	
Intangible fixed assets:	416,170	1.2	143,186	0.4	272,983	190.6	266,355	0.8
Investments and other assets:	3,909,304	11.7	1,847,658	5.5	2,061,646	111.6	1,832,940	5.6
Investments in securities	1,740,324		992,297		748,027	75.4	976,001	
Deferred income taxes	92,287		217,259		(124,972)	(57.5)	223,635	
Other	2,138,685		709,300		1,429,384	201.5	700,614	
Less allowance for doubtful accounts	(61,991)		(71,199)		9,207	12.9	(67,311)	
III. Deferred assets	—	0.0	11	0.0	(11)	—	—	0.0
Total Assets	33,339,638	100.0	33,816,591	100.0	(476,952)	(1.4)	32,875,599	100.0
Liabilities								
I. Current liabilities:	6,590,292	19.8	8,942,025	26.4	(2,351,733)	(26.3)	7,470,535	22.7
Notes and account payables trade	4,735,379		5,367,294		(631,914)	(11.8)	3,701,003	
Short-term bank borrowings	134,367		124,798		9,568	7.7	128,859	
Redeemable bond within 1 year	—		200,000		(200,000)	—	—	
Accrued income taxes	375,800		1,577,417		(1,201,617)	(76.2)	1,954,584	
Accrued bonuses	236,308		207,103		29,205	14.1	505,674	
Other	1,108,436		1,465,412		(356,976)	(24.4)	1,180,413	
II. Long-term liabilities:	288,510	0.8	399,191	1.2	(110,680)	(27.7)	385,269	1.2
Deferred income taxes	6,136		28,455		(22,319)	(78.4)	24,823	
Accrued retirement benefits for employees	9,005		92,241		(83,236)	(90.2)	73,880	
Retirement allowances for directors and Corporate auditors	252,145		257,020		(4,875)	(1.9)	263,614	
Other	21,222		21,473		(250)	(1.2)	22,950	
Total liabilities	6,878,802	20.6	9,341,217	27.6	(2,462,414)	(26.4)	7,855,804	23.9
Minority shareholders' equity	—	—	—	—	—	—	—	—
Shareholders' equity								
I. Common stock	2,213,711	6.6	2,181,695	6.5	32,016	1.5	2,181,695	6.6
II. Capital surplus	2,065,997	6.2	2,029,071	6.0	36,925	1.8	2,029,136	6.2
III. Retained earnings	21,892,505	65.7	20,265,303	59.9	1,627,201	8.0	21,130,910	64.3
IV. Net unrealized holding gain on securities	443,260	1.3	286,355	0.8	156,904	54.8	276,675	0.8
V. Translation adjustment	(47,383)	(0.1)	(194,320)	(0.5)	146,936	75.6	(503,988)	(1.5)
VI. Less treasury stock, at cost	(107,254)	(0.3)	(92,731)	(0.3)	(14,523)	(15.7)	(94,633)	(0.3)
Total shareholders' equity	26,460,836	79.4	24,475,374	72.4	1,985,461	8.1	25,019,795	76.1
Total liabilities and shareholders' equity	33,339,638	100.0	33,816,591	100.0	(476,952)	(1.4)	32,875,599	100.0

2 . Consolidated Income Statement (Summary)

(In thousand yen, rounded down)

Period / Items	Nine months ended December 31,2005		Nine months ended December 31, 2004		Amount Increased/(Decreased)		Year ended March 31,2005	
	Amount	%	Amount	%	Amount	Change	Amount	%
I. Net Sales	24,433,161	100.0	30,935,308	100.0	(6,502,146)	(21.0)	37,947,200	100.0
II. Cost of Sales	13,373,549	54.7	16,696,701	54.0	(3,323,151)	(19.9)	19,535,015	51.5
Gross profit	11,059,611	45.3	14,238,606	46.0	(3,178,995)	(22.3)	18,412,185	48.5
III. Selling, general and administrative expenses	7,278,070	29.8	7,365,269	23.8	(87,199)	(1.2)	9,767,609	25.7
Operating income	3,781,541	15.5	6,873,337	22.2	(3,091,796)	(45.0)	8,644,576	22.8
IV. Non-operating income	190,001	0.8	156,551	0.5	33,450	21.4	263,205	0.7
Interest income	65,639		32,784		32,854	100.2	44,642	
Dividend income	20,405		9,325		11,080	118.8	9,318	
Foreign exchange gain	77,309		84,259		(6,949)	(8.2)	140,663	
Other	26,646		30,181		(3,535)	(11.7)	68,580	
V. Non-operating expenses	44,923	0.2	27,248	0.1	17,674	64.9	25,371	0.1
Interest expense	1,522		5,654		(4,131)	(73.1)	7,480	
Other	43,400		21,594		21,806	101.0	17,890	
Ordinary income	3,926,618	16.1	7,002,639	22.6	(3,076,020)	(43.9)	8,882,410	23.4
VI. Extraordinary income	76,450	0.3	61,798	0.2	14,651	23.7	76,712	0.2
Gain on sales of fixed assets	3,013		3,481		(467)	(13.4)	12,545	
Gain on sales of investment securities	10,020		37,278		(27,258)	(73.1)	37,278	
Reversal of allowance for doubtful account	63,416		21,038		42,378	201.4	26,888	
VII. Extraordinary expenses	36,317	0.2	16,883	0.1	1,9434	115.1	147,324	0.4
Loss on sales of property, plant, and equipment	—		2,145		(2,145)	—	5,256	
Loss on disposal of property, plant and equipment	12,242		12,488		(246)	(2.0)	77,306	
Impairment loss	7,458		—		7,458	—	—	
Loss on devaluation of golf club memberships	—		2,250		(2,250)	—	2,250	
Loss on cancellation of leases	—		—		—	—	16,224	
Loss on fire incidents	—		—		—	—	29,913	
Plant expansion expenses	16,490		—		16,490	—	—	
Other	126		—		126	—	16,374	
Income before income taxes	3,966,751	16.2	7,047,555	22.7	(3,080,803)	(43.7)	8,811,798	23.2
Income taxes current	1,051,742	6.1	3,134,439	10.1	(1,632,697)	(52.1)	3,918,848	10.3
Income taxes-deferred	159,926	0.7	(205,277)	(0.7)	365,203	177.9	(91,049)	(0.2)
Net Income	2,305,082	9.4	4,118,392	13.3	(1,813,309)	(44.0)	4,983,999	13.1

3. Consolidated Cash Flow (Summary)

(In thousand yen, rounded down)

Period / Items	Nine months ended December 31, 2005	Nine months ended December 31, 2004	Year ended March 31, 2005
	Amount	Amount	Amount
I Cash flow from operating activities			
Income before income taxes	3,966,751	7,047,555	8,811,798
Depreciation and amortization	503,493	455,925	647,815
Amortization of consolidation adjustment accounts	1,695	1,695	2,260
Increase (decrease) in reserve	(409,941)	(202,902)	11,407
Interest and dividend income	(86,045)	(42,110)	(53,961)
Interest expense	1,522	5,654	7,480
Exchange loss (gain), net	(14,162)	(3,761)	(8,740)
Amortization of bond issue discount	—	99	111
Impairment loss	7,458	—	—
Loss (gain) on sales of investment in securities	(10,020)	(37,278)	(37,278)
Loss on sales and disposal of tangible fixed assets	9,228	11,151	70,017
Loss on revaluation of golf club membership	—	1,500	1,500
Decrease (increase) in account receivable	(753,734)	(3,040,176)	(514,500)
Decrease (increase) in inventories	1,500,772	(1,050,953)	(1,362,706)
Increase (decrease) in notes and accounts payable	852,186	(62,993)	(1,571,334)
Decrease (increase) in consumption taxes receivable	58,303	110,400	50,563
Increase (decrease) in other assets and liabilities	(1,887,722)	19,392	38,260
Bonuses to directors and corporate auditors	(65,500)	(50,200)	(50,200)
Sub Total	3,674,286	3,162,999	6,042,491
Interest and dividends received	47,843	42,110	53,961
Interest Paid	(1,522)	(4,417)	(8,006)
Income taxes paid	(3,119,613)	(2,512,716)	(2,918,948)
Net cash provided by operating activities	600,994	687,974	3,169,497
II Cash flow from investing activities			
Payments for purchase of tangible fixes assets	(1,381,880)	(672,569)	(869,214)
Proceeds from sales of tangible fixed assets	40,506	38,320	39,174
Payments for purchase of intangible fixed assets	(213,729)	(51,399)	(192,552)
Proceeds from sales (payments for purchase) of marketable securities	18,642	—	(975,612)
Payments for purchase of investment in securities	(783,090)	(2,961)	(2,961)
Proceeds from sale of investment in securities	312,000	47,278	47,278
Payments for other investing activities	(26,370)	(22,358)	(21,958)
Net Cash used in investing activities	(2,033,922)	(663,689)	(1,975,846)

(In thousand yen, rounded down)

Period / Items	Nine months ended December 31, 2005	Nine months ended December 31, 2004	Year ended March 31, 2005
	Amount	Amount	Amount
III Cash flow from financing activities			
Increase (decrease) of short-term borrowing	—	(25,924)	(25,924)
Proceeds from issuing stock	64,033	—	—
Payments for purchase of treasury stock	(17,285)	(23,243)	(25,989)
Proceeds from sales of treasury stock	9,508	—	908
Payments for redemption of bond	—	—	(200,000)
Cash dividends paid	(1,477,988)	(648,504)	(648,504)
Cash flow used in financing activities	(1,421,732)	(697,673)	(899,510)
IV Effect of exchange rate changes on cash and cash equivalents	140,474	168,404	52,417
V Increase in cash and cash equivalents	(2,714,185)	(504,983)	346,557
VI Cash and cash equivalents at beginning of year	11,621,533	11,274,975	11,274,975
VII Cash and cash equivalents at end of the period (year)	8,907,347	10,769,991	11,621,533

4. Segment Information

〔Segment Information by business category〕

The business of the Company and the consolidated subsidiaries are classified into two segments: cash machines and related equipment, and leisure and related businesses. As net sales and operating income and total assets of cash machines and related equipments constituted more than 90% of the consolidated sales, operating income and total assets, the disclosure of business segment information has been omitted.

〔Geographical segment information〕

Nine months ended December 31, 2005

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
Net Sales							
(1) Outside Customers	12,481,240	7,391,619	234,027	4,326,273	24,433,161	—	24,433,161
(2) Intersegment Sales	8,148,894	90,195	3,789,866	2,059	12,031,016	(12,031,016)	—
Total Sales	20,630,134	7,481,815	4,023,894	4,328,333	36,464,177	(12,031,016)	24,433,161
Operating expenses	18,582,454	6,745,205	3,864,959	3,372,067	32,564,687	(11,913,067)	20,651,620
Operating income	2,047,680	736,610	158,934	956,265	3,899,490	(117,949)	3,781,541

Nine months ended December 31, 2004

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
Net Sales							
(1) Outside Customers	17,062,900	9,517,316	198,760	4,156,330	30,935,308	—	30,935,308
(2) Intersegment Sales	9,017,179	42,334	6,757,455	26,470	15,843,440	(15,843,440)	—
Total Sales	26,080,079	9,559,650	6,956,216	4,182,801	46,778,748	(15,843,440)	30,935,308
Operating expenses	21,531,327	8,058,287	6,586,400	3,140,390	39,316,404	(15,254,434)	24,061,970
Operating income	4,548,752	1,501,363	369,815	1,042,411	7,462,343	(589,006)	6,873,337

Year ended March 31, 2005

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
Net Sales							
(1) Outside Customers	20,054,099	12,021,606	255,504	5,615,990	37,947,200	—	37,947,200
(2) Intersegment Sales	11,730,092	70,007	9,517,821	26,704	21,344,625	(21,344,625)	—
Total Sales	31,784,191	12,091,614	9,773,326	5,642,694	59,291,826	(21,344,625)	37,947,200
Operating expenses	26,650,911	10,366,407	9,181,220	4,254,510	50,453,050	(21,150,425)	29,302,624
Operating income	5,133,279	1,725,206	592,105	1,388,184	8,838,776	(194,199)	8,644,576

(Note) 1. The geographical areas are classified according to the geographical closeness.

2. Each global geographical division other than Japan consists of the following countries.

(1) North America …… U.S.A.

(2) Asia …… Hong Kong

(3) Europe …… Germany and England

〔Overseas Net Sales〕

Nine months ended December 31, 2005

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ Overseas net sales	6,989,544	4,313,702	867,572	12,170,819
Ⅱ Consolidated net sales				24,433,161
Ⅲ Overseas net sales as a percentage of consolidated net sales	28.6%	17.7%	3.5%	49.8%

Nine months ended December 31, 2004

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ Overseas net sales	9,061,805	4,256,959	803,474	14,122,238
Ⅱ Consolidated net sales				30,935,308
Ⅲ Overseas net sales as a percentage of consolidated net sales	29.3%	13.8%	2.6%	45.7%

Year ended March 31, 2005

(In thousand yen, rounded down)

	North America	Europe	Other Asia	Total
Ⅰ Overseas net sales	11,386,752	5,779,518	1,054,825	18,221,096
Ⅱ Consolidated net sales				37,947,200
Ⅲ Overseas net sales as a percentage of consolidated net sales	30.0%	15.2%	2.8%	48.0%

（Note）1. The geographical areas are classified according to the geographical closeness.

2. Each global geographical division other than Japan consists of the following countries.

(1) North America …… U.S.A. and Canada

(2) Europe …… Italy, Germany, Spain, Russia, and England

(3) Other Areas …… Australia, Taiwan, and other countries

3. The overseas sales are the sales in countries or areas in where consolidated subsidiaries are located other than Japan.

〔Status of sales〕

The segment information by type of business is omitted.

Following is the segment information by operational divisions.

(In thousand yen, rounded down)

	Nine months ended December 31, 2005		Nine months ended December 31, 2004		Amount Increase/(decrease)		Year ended March 31, 2005	
	Amount	Composition	Amount	Composition	Amount	Change	Amount	Composition
		%		%		%		%
Money-handling machines	13,565,695	55.5	18,865,919	61.0	(5,300,223)	(28.1)	23,992,804	63.2
Cash registers	384,292	1.6	540,702	1.7	(156,409)	(28.9)	717,914	1.9
Equipment for the amusement industry	9,596,516	39.3	10,733,508	34.7	(1,136,991)	(10.6)	12,159,870	32.1
Others	886,656	3.6	795,177	2.6	91,478	11.5	1,076,611	2.8
Total	24,433,161	100.0	30,935,308	100.0	(6,502,146)	(21.0)	37,947,200	100.0

（Note）The amount is the sales price. (The consumption tax is not included.)

（Referred information—Net Income per share after retroactive adjustment）

The followings are the diluted net income per share resulting from the stock split as of March 18, 2005, calculated based on the net income per share at the end of the nine months ended December 31, 2004.

	Nine months ended December 31, 2004
	Yen
Net Income per share (basic)	139.34
Net income per share (diluted)	138.86
Shareholders' Equity per share	828.20