(Provided for reference only. Japanese-language original prevails in all cases.)

Summary of Consolidated Financial Statements for the Second Quarter Ended September 30, 2009

November 5, 2009

Listed Company	**Japan Cash Machine Co., Ltd.**		Stock Exchanges:	Tokyo, Osaka
Code Number	6418		URL	http://www.jcm-hq.co.jp/
Representative	Position: President	Name: Yojiro Kamihigashi		
For Inquiries	Position: Operating Officer, Deputy General Manager of Administration Division	Name: Tsuyoshi Takagaki	TEL	+81-6-6703-8400

Date of submitting quarterly financial statement report: November 12, 2009

Date of starting to pay dividends: December 4, 2009

1. Results for the second quarter ended September 30, 2009 (April 1, 2009 to September 30, 2009)

(1) Consolidated operating results (Amounts less than 1 million yen have been rounded off.)

Fiscal Year	Net Sales		Operating Income		Ordinary Income		Net Income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended September 30, 2009	8,419	(36.8)	(193)	-	(121)	-	(29)	-
Six months ended September 30, 2008	13,321	-	2,953	-	3,220	-	2,179	-

Fiscal Year	Net Income Per share: Basic	Net Income Per share: Diluted
	Yen	Yen
Six months ended September 30, 2009	(1.06)	-
Six months ended September 30, 2008	74.10	-

(2) Consolidated Financial Condition

Fiscal Year	Total Assets	Total Net Assets	Capital Adequacy Ratio	Net Assets Per Share
	Million yen	Million yen	%	Yen
As of September 30, 2009	28,258	25,059	88.7	918.25
As of March 31, 2009	29,711	25,300	85.2	909.29

(Note) Shareholders' equity: The six months ended September 30, 2009: 25,059 million yen
The year ended March 31, 2009: 25,300 million yen

2. Dividends

Fiscal Year	Dividend Per Share				
(Record date)	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	Year End	Annual
	Yen	Yen	Yen	Yen	Yen
Year Ended March 31, 2009	-	11.00	-	11.00	22.00
Year Ending March 31, 2010	-	7.00			
Year Ending March 31, 2010(Forecast)			-	7.00	14.00

Change in forecasts of dividends during the three months ended September 30, 2009: None

3. Projected Results for the Year Ending March 31, 2010 (April 1, 2009 to March 31, 2010)

	Net Sales		Operating Income		Ordinary Income	
	Million yen	%	Million yen	%	Million yen	%
Year Ending March 31, 2010	16,900	(33.9)	(380)	-	(220)	-

	Net Income		Net Income Per Share: Basic
	Million yen	%	Yen
Year Ending March 31, 2010	210	(89.5)	7.66

Change in earnings forecasts for the fiscal year ending March 31, 2010 during the three months ended September 30, 2009: None

4. Others

(1) The status of changes in major subsidiaries (changes in specified subsidiaries that might cause a change in the scope of consolidation): None

(2) Adoption of simplified and special accounting policies for quarterly financial statements: Applicable

(3) Changes in principles, procedures and presentation of accounting procedures (which are stated in the "Changes in the Basis of Presenting the Consolidated Financial Statements")

(ⅰ) Changes relations to revisions to accounting standards, etc.: None

(ⅱ) Changes other than (ⅰ) above: None

(4) Outstanding shares (common shares)

Number of shares outstanding (including treasury stock)	Six months ended September 30, 2009	29,662,851 shares	Year ended March 31, 2009	29,662,851 shares
Number of treasury stock	Six months ended September 30, 2009	2,371,799 shares	Year ended March 31, 2009	1,838,039 shares
Average number of shares	Six months ended September 30, 2009	27,546,448 shares	Six months ended September 30, 2009	29,409,426 shares

(Note) The above projected results have been prepared based on the current available information and actual results may differ from the projections due to the impacts of future events.

Qualitative Information/Financial Statement

1. Qualitative information on consolidated operating results

Although the world economy has stabilized in for the six months ended September 30, 2009, it takes time to recover from the decreased capital investment of the facilities and demand for our products. Additionally, worsen employment situation and appreciating yen make the situation severe. Although there are shrinkages in the market sizes of the domestic amusement markets, some of our domestic customers regain the willingness of investment in hall facilities. On the other hand, our overseas subsidiaries, in North America and Europe, anticipate remarkable decrease in demand compared to the same period in previous year.

Under these circumstances, our domestic amusement business had implemented management reforms for organizational restructuring acquisition of subsidiary. Additionally, reduction in production costs and fixed costs have been conducted.

Due to the effect of decreased demand in overseas gaming market, sales for the six months ended September 30, 2009 was ¥8.41 billion (36.8% decrease compared to the same period in previous year).

As for the bottom line, since sales decreased drastically, management reforms was conducted. Sales expense and general administration cost decreased by ¥854 million compared to the same period in previous year. However, as a result of the lowered sales, operating deficit for the period amount to ¥193 million (2009: ¥2.95 billion operating profit), ordinary loss for the period amount to ¥121 million (2009: ¥3.22 billion ordinary profit), net deficit for the period amount to ¥29 million (2009: ¥2.17 billion net profit).

The foreign exchange rate for the second quarter was adjusted to ¥95.99/$1 (2009: ¥104.16/$1) and EURO/ ¥128.53/1€ (2009: ¥161.54/1€).

2. Qualitative information on forecast for the second half of the fiscal year ending March 31, 2010

Situation of our overseas subsidiaries in North America and Europe remains severe in the second half of the fiscal year ending March 31, 2010. Under this circumstance, the structural reform of operations on domestic amusement market (as mentioned in the "Notification of Management Improvement" disclosed on April 10, 2009) and partial reductions of costs (initial target: ¥1 billion) including production cost and fixed expenditure have been conducted. With these attempts, we anticipate a ¥1.4 billion cost reduction, and we will continuously improve the earning structure of our company. However, due to the effect of decrease in sales, we are going to post a loss in the first half of the fiscal year ending March 31, 2010, and it is expected that both sales and profits will fall short expectations for the full fiscal year.

Thus, the company will pay ¥14 per share as annual dividend to stockholders as previously announced (interim: ¥7 and final: ¥7).

The information above was disclosed on October 21, 2009.

3. Others

(1) There was no change in major subsidiaries (changes in specified subsidiaries that might cause a change in the scope of consolidation).

(2) Simplified and special accounting policies for quarterly financial statements are applied. Simplified accounting policies are applied, but the descriptions are omitted since it is unimportant.

(3) Changes in principles, procedures and presentation of accounting procedures (which are stated in the "Changes in the Basis of Presenting the Consolidated Financial Statements")

(ⅰ) There was no changes relations to revisions to accounting standards, etc.

(ⅱ) There was no changes other than (ⅰ) above.

3. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheet

(In thousand yen, rounded down)

	Current Second Quarter As of September 30, 2009	Prior Fiscal Year As of March 31, 2009
Assets		
Current assets		
Cash and deposits	11,920,007	12,559,163
Notes and accounts receivable-trade	3,058,251	3,430,219
Short-term investment securities	82	191,869
Merchandise and finished goods	3,119,803	3,793,925
Work in process	359,801	224,275
Raw materials and supplies	1,306,376	1,309,046
Other	2,665,430	3,121,969
Allowance for doubtful accounts	-109,969	-100,531
Total current assets	22,319,783	24,529,938
Noncurrent assets		
Property, plant and equipment	2,938,200	2,706,338
Intangible assets	682,621	790,449
Investments and other assets		
Other	2,588,350	1,972,821
Allowance for doubtful accounts	-270,158	-287,642
Total investments and other assets	2,318,191	1,685,178
Total noncurrent assets	5,939,013	5,181,965
Total assets	28,258,796	29,711,904
Liabilities		
Current liabilities		
Notes and accounts payable-trade	995,546	1,878,248
Income taxes payable	6,251	277,887
Provision for directors' bonuses	1,500	25,500
Provision for bonuses	215,750	346,495
Other	1,120,065	1,486,514
Total current liabilities	2,339,115	4,014,646
Noncurrent liabilities		
Provision for retirement benefits	123,900	161,044
Negative goodwill	496,761	-
Other	239,121	235,507
Total noncurrent liabilities	859,783	396,552
Total liabilities	3,198,899	4,411,198

Net assets		
Shareholders' equity		
Capital stock	2,216,945	2,216,945
Capital surplus	2,069,003	2,069,003
Retained earnings	23,972,163	24,307,387
Treasury stock	-2,071,199	-1,599,822
Total shareholders' equity	26,186,913	26,993,514
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	253,165	165,607
Deferred gains or losses on hedges	489	-21,209
Foreign currency translation adjustment	-1,380,671	-1,837,208
Total valuation and translation adjustments	-1,127,015	-1,692,809
Total net assets	25,059,897	25,300,705
Total liabilities and net assets	28,258,796	29,711,904

(1) Quarterly Consolidated Statement of Income

(In thousand yen, rounded down)

	Six months ended September 30,2008 (From April 1, 2008 to September 30, 2008)	Six months ended September 30,2009 (From April 1, 2009 to September 30, 2009)
Net sales	13,321,643	8,419,528
Cost of sales	5,562,085	4,656,150
Gross profit	7,759,557	3,763,377
Reversal of unrealized income on installment sales	11,486	8,493
Provision of unrealized income on installment sales	—	2,269
Gross profit-net	7,771,044	3,769,601
Selling, general and administrative expenses	4,817,653	3,962,833
Operating income (loss)	2,953,390	-193,231
Non-operating income		
Interest income	86,240	19,477
Dividends income	13,704	17,263
Foreign exchange gains	85,262	—
Amortization of negative goodwill	—	80,122
Other	90,825	70,064
Total non-operating income	276,033	186,929
Non-operating expenses		
Interest expenses	56	475
Foreign exchange losses	—	101,055
Other	8,717	13,222
Total non-operating expenses	8,773	114,752
Ordinary income (loss)	3,220,650	-121,055
Extraordinary income		
Gain on sales of noncurrent assets	4,868	—
Gain on bad debts recovered	33,548	—
Reversal of allowance for doubtful accounts	32,829	33,947
Total extraordinary income	71,245	33,947
Extraordinary loss		
Loss on sales of noncurrent assets	1,566	1,328
Loss on retirement of noncurrent assets	5,448	3,887
Loss on valuation of investment securities	9,555	—
Loss on valuation of golf club membership	2,250	1,500
Total extraordinary losses	18,821	6,716
Income (loss) before income taxes and minority interests	3,273,074	-93,823
Income taxes-current	1,045,403	60,461
Income taxes-deferred	48,365	-125,134
Total income taxes	1,093,769	-64,672
Net income (loss)	2,179,305	-29,151

(3) Quarterly Consolidated Statement of Cash Flow

(In thousand yen, rounded down)

	Six months ended September 30, 2008 (From April 1, 2008 to September 30, 2008)	Six months ended September 30, 2009 (From April 1, 2009 to September 30, 2009)
Net cash provided by (used in) operating activities		
Income (loss) before income taxes and minority interests	3,273,074	-93,823
Depreciation and amortization	417,536	431,816
Amortization of negative goodwill	—	-80,122
Increase (decrease) in provision	117,911	-247,338
Increase (decrease) in provision for loss on liquidation of subsidiaries and affiliates	-71,248	—
Interest and dividends income	-99,945	-36,741
Interest expenses	56	475
Foreign exchange losses (gains)	-44,561	18,075
Loss (gain) on sales and retirement of property, plant and equipment	2,147	5,216
Loss (gain) on valuation of investment securities	9,555	—
Loss on valuation of golf club memberships	—	1,500
Decrease (increase) in notes and accounts receivable-trade	-438,048	782,737
Decrease (increase) in inventories	-462,165	1,270,919
Increase (decrease) in notes and accounts payable-trade	610,825	-1,368,213
Decrease (increase) in consumption taxes refund receivable	138,476	63,453
Other, net	-354,553	-231,410
Subtotal	3,099,060	516,545
Interest and dividends income received	112,086	36,612
Interest expenses paid	-56	-475
Income taxes paid	-163,355	-588,882
Income taxes refund	23,270	257,282
Net cash provided by (used in) operating activities	3,071,004	221,082
Net cash provided by (used in) investing activities		
Net decrease (increase) in time deposits	—	-173,402
Net decrease (increase) in short-term investment securities	-440,333	202,413
Purchase of property, plant and equipment	-264,036	-463,646
Proceeds from sales of property, plant and equipment	6,536	2,273
Purchase of intangible assets	-11,451	-17,860
Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation	—	254,719
Purchase of investment securities	-1,838	-637
Collection of loans receivable	—	12,085
Proceeds from liquidation of subsidiaries	—	15,000
Other, net	30,484	800
Net cash provided by (used in) investing activities	-680,640	-168,255
Net cash provided by (used in) financing activities		
Cash dividends paid	-325,559	-305,803
Decrease in short-term loans payable	—	-200,000
Purchase of treasury stock	-344,966	-471,376
Proceeds from sales of treasury stock	132	—
Net cash provided by (used in) financing activities	-670,392	-977,180
Effect of exchange rate change on cash and cash equivalents	-83,496	91,794
Net increase (decrease) in cash and cash equivalents	1,636,474	-832,558
Cash and cash equivalents at beginning of period	11,469,131	12,559,163
Cash and cash equivalents at end of period	13,105,606	11,726,605

(Segment Information)

a. Segment information by business category

The businesses 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 of cash machines and related equipments constituted more than 90% of the consolidated sales and operating income for the six months ended September 30, 2009, the disclosure of business segment information has been omitted.

b. Geographical segment information

Six months ended September 30, 2008（From April 1, 2008 to September 30, 2008）

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
I Net sales							
(1) Sales to third parties	3,478,572	4,931,290	58,675	4,853,105	13,321,643	-	13,321,643
(2) Intersegment sales	7,726,307	34,338	3,315,301	44,805	11,120,752	(11,120,752)	-
Total Sales	11,204,880	4,965,628	3,373,976	4,897,910	24,442,396	(11,120,752)	13,321,643
Operating income	914,832	337,306	193,012	890,446	2,335,599	617,791	2,953,390

（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, Thailand
(3) Europe ……Germany, England, Bulgaria

Six months ended September 30, 2009（From April 1, 2009 to September 30, 2009）

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
I Net sales							
(1) Sales to third parties	3,627,203	2,506,296	9,339	2,276,688	8,419,528	-	8,419,528
(2) Intersegment sales	1,728,662	6,623	1,161,553	10,316	2,907,157	(2,907,157)	-
Total Sales	5,355,866	2,512,920	1,170,893	2,287,005	11,326,685	(2,907,157)	8,419,528
Operating income and loss	(983,715)	(51,464)	(37,925)	246,474	(826,631)	633,400	(193,231)

（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, Thailand
(3) Europe ……Germany, England, Bulgaria

c. Overseas Net Sales

Six months ended September 30, 2008

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ. Overseas net sales	4,404,000	4,729,160	736,803	9,869,964
Ⅱ. Consolidated net sales				13,321,643
Ⅲ. Overseas net sales as a percentage of consolidated net sales	33.1%	35.5%	5.5%	74.1%

(Note) 1. The geographical areas are classified according to their 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, the Czech Republic , England, Austria, Slovenia, and other countries.
(3) Other Areas …… Australia, China and other countries
3. The overseas sales are the sales in countries or areas where consolidated subsidiaries are located other than Japan.

Six months ended September 30, 2009

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ. Overseas net sales	2,139,351	2,304,121	394,704	4,838,177
Ⅱ. Consolidated net sales				8,419,528
Ⅲ. Overseas net sales as a percentage of consolidated net sales	25.4%	27.4%	4.7%	57.5%

(Note) 1. The geographical areas are classified according to their 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, the Czech Republic , England, Austria, Slovenia, and other countries.
(3) Other Areas …… Australia, China and other countries
3. The overseas sales are the sales in countries or areas where consolidated subsidiaries are located other than Japan.

d. Status of Sales

The segment information by business category is omitted. Following is the segment information by operational divisions. The Company is scaling down its operations in electric cash register, and net sales in this segment is included in others from the first quarter ended June 30, 2008 due to little effect on the financial results.

(In thousand yen, rounded down)

Operational Divisions	Six months ended September 30, 2008	
	Net Sales	Ratio (%)
Money-handling machines	10,989,390	82.5
Equipment for the amusement industry	1,867,948	14.0
Others	464,304	3.5
Total	13,321,643	100.0

(Note) The consumption tax is not included.

(In thousand yen, rounded down)

Operational Divisions	Six months ended September 30, 2009	
	Net Sales	Ratio (%)
Money-handling machines	5,671,918	67.4
Equipment for the amusement industry	2,449,262	29.1
Others	298,348	3.5
Total	8,419,528	100.0

(Note) The consumption tax is not included.

6. Other Information

Patent lawsuit status

The followings are the status of the patent lawsuits with MEI and Mars:

(JCM's lawsuit against MEI in North America)

On March 18, 2009, Nevada Federal State District Court ordered that MEI to pay USD 11,422 thousand (approximately ¥1 billion) to JCM. MEI filed raised an opposition after the judgment, but Nevada Federal State District Court dismissed it on September 18, 2009. Currently, the order for payment of USD 11,422 thousand (approximately ¥1 billion) has not changed. We are anticipating the appeal from MEI in the future.

(Mars' lawsuit against JCM in Germany)

The German Patent Court judged that the patent of Mars was invalid on July 18, 2007. After the judgment, Mars appealed to the higher court, but they dropped the appeal on September 22, 2009 (German patent lawsuit has second trial). Thus, the judgment that patent of Mars was invalid was settled. Also, we are determined to win the case of the patent breaching suit appealed by Mars to Düsseldorf District Court.