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Summary of Consolidated Financial Statements for the First Quarter Year Ending March 2010

July 30, 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: August 7, 2009

Date of starting to pay dividends: —

1. Results for the first quarter ended June 30, 2009 (April 1, 2009 to June 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	%
First Quarter ended June 30, 2009	4,280	(33.3)	189	(84.4)	231	(84.3)	152	(87.6)
First Quarter ended June 30, 2008	6,415	—	1,210	—	1,471	—	1,230	—

Fiscal Year	Net Income Per share: Basic	Net Income Per share: Diluted
	Yen	Yen
First Quarter ended June 30, 2009	5.51	—
First Quarter ended June 30, 2008	41.67	—

(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 June 30, 2009	29,213	25,531	87.4	924.60
As of March 31, 2009	29,711	25,300	85.2	909.29

(Note) Shareholders' equity: First Quarter ended June 30, 2009: 25,531 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	—				
Year Ending March 31, 2010(Forecast)		7.00	—	7.00	14.00

Change in forecasts of dividends during the three months ended June 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	%
Six months ending September 30, 2009	9,900	(25.7)	290	(90.2)	280	(91.3)
Year Ending March 31, 2010	21,500	(15.9)	1,440	(43.8)	1,420	(52.7)

	Net Income		Net Income Per Share: Basic
	Million yen	%	Yen
Six months ending September 30, 2009	10	(99.5)	0.36
Year Ending March 31, 2010	1,000	(50.2)	35.94

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

4. Others

(1) Changes in significant subsidiaries during the period Not Applicable

(2) Application of simplified methods for accounting procedures Applicable

(3) Changes in accounting procedures

1. Related to accounting standard revisions etc. None
2. Other changes None

(4) Outstanding shares (common shares)

Number of shares outstanding (including treasury stock)	As of June 30, 2009	29,662,851 shares	Year ended March 31, 2009	29,662,851 shares
Number of treasury stock	As of June 30, 2009	2,049,238 shares	Year ended March 31, 2009	1,838,039 shares
Average number of shares	Three months ended June 30, 2009	27,719,530 shares	Three months ended June 30, 2008	29,536,277 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.

1.

During the first quarter, signs of slowdown in the pace of worldwide economy downturn were observed after additional economic stimulus package offered by governments and large adjustments in inventories on a global scale.

Meanwhile, market condition of the overseas gaming market, core market of the group, has became more severe with a sharp decline in demand due to reduced facility investment by casinos, after a drastic decrease in casino players. Further, due to the appreciation of Japanese yen, net sales decreased by 33.3 % to 4,280 million yen compared to the same period of the previous year. As these situations were forecasted, the Company made efforts to reduce the inventories in overseas subsidiaries and cut down on fixed costs including personnel expenses. However, these efforts could not offset the decline in sales. As a result, operating income decreased by 84.4% to 189 million yen, ordinary income declined by 84.3% to 231 million yen, and net income decreased by 87.6% to 152 million yen.

Under these situations, the Company takes immediate measures to improve profitability and expand markets from a medium to long-term perspectives, including development of the next generation products and acquisition of stock in a company which manufactures peripherals in the amusement industry, while actively engages in reduction of fixed expenses and improvement of profit structure.

2.

The business performance of the Company decreased significantly compared to the same period of the previous year, sales and income were adversely affected by decline of demand in the overseas gaming industry. However, the Company had forecasted the sluggish business performance and the fluctuation of currency exchange rates, therefore, there is no change would be made to the interim and full-year forecast of business results announced on May 8, 2009. Under the severe business environment, the Company continues to work towards improved management with further reduction of fixed costs and pursues positive result regarding the restructure of the amusement industry business. With these measures, the Company aims to meet the forecast.

	As of June 30,2009 （In thousand yen, rounded down）	As of March 31,2009 （In thousand yen, rounded down）
Consolidated quarterly balance sheets		
Assets		
Current assets		
Cash and deposits	11,049,063	12,559,163
Notes and accounts receivable-trade	3,395,447	3,430,219
Short-term investment securities	170,426	191,869
Merchandise and finished goods	3,836,266	3,793,925
Work in process	259,498	224,275
Raw materials and supplies	1,548,819	1,309,046
Other	3,369,929	3,121,969
Allowance for doubtful accounts	-106,214	-100,531
Total current assets	23,523,238	24,529,938
Noncurrent assets		
Property, plant and equipment	2,791,011	2,706,338
Intangible assets	738,379	790,449
Investments and other assets		
Other	2,439,140	1,972,821
Allowance for doubtful accounts	-278,648	-287,642
Total investments and other assets	2,160,491	1,685,178
Total noncurrent assets	5,689,883	5,181,965
Total assets	29,213,122	29,711,904
Liabilities		
Current liabilities		
Notes and accounts payable-trade	1,219,791	1,878,248
Income taxes payable	13,812	277,887
Provision for directors' bonuses	3,000	25,500
Provision for bonuses	122,248	346,495
Other	1,382,280	1,486,514
Total current liabilities	2,741,133	4,014,646
Noncurrent liabilities		
Provision for retirement benefits	156,599	161,044
Negative goodwill	544,835	—
Other	239,042	235,507
Total noncurrent liabilities	940,477	396,552
Total liabilities	3,681,610	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	24,154,178	24,307,387
Treasury stock	-1,783,543	-1,599,822
Total shareholders' equity	26,656,584	26,993,514
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	243,011	165,607
Deferred gains or losses on hedges	12,848	-21,209
Foreign currency translation adjustment	-1,380,933	-1,837,208
Total valuation and translation adjustments	-1,125,073	-1,692,809
Total net assets	25,531,511	25,300,705
Total liabilities and net assets	29,213,122	29,711,904

	Three months ended June 30,2008 (In thousand yen, rounded down)	Three months ended June 30,2009 (In thousand yen, rounded down)
Consolidated quarterly statements of income		
Net sales	6,415,058	4,280,646
Cost of sales	2,861,271	2,091,327
Gross profit	3,553,787	2,189,318
Reversal of unrealized income on installment sales	5,743	4,246
Gross profit-net	3,559,531	2,193,565
Selling, general and administrative expenses	2,349,475	2,004,270
Operating income	1,210,055	189,294
Non-operating income		
Interest income	52,867	11,841
Dividends income	12,623	16,575
Foreign exchange gains	157,206	—
Amortization of negative goodwill	—	32,049
Other	42,877	42,532
Total non-operating income	265,574	102,998
Non-operating expenses		
Interest expenses	46	396
Foreign exchange losses	—	53,878
Other	3,847	6,592
Total non-operating expenses	3,893	60,867
Ordinary income	1,471,737	231,426
Extraordinary income		
Gain on sales of noncurrent assets	67	—
Gain on bad debts recovered	24,624	—
Reversal of allowance for doubtful accounts	9,852	26,089
Total extraordinary income	34,543	26,089
Extraordinary loss		
Loss on retirement of noncurrent assets	1,914	2,075
Loss on valuation of investment securities	39,994	—
Loss on sales of noncurrent assets	—	1,205
Total extraordinary losses	41,909	3,281
Income before income taxes and minority interests	1,464,370	254,234
Income taxes-current	246,888	37,478
Income taxes-deferred	-13,429	63,891
Total income taxes	233,458	101,370
Net income	1,230,912	152,863

	Three months ended June 30,2008 （In thousand yen, rounded down）	Three months ended June 30,2009 （In thousand yen, rounded down）
Consolidated quarterly statements of cash flows		
Net cash provided by (used in) operating activities		
Income before income taxes and minority interests	1,464,370	254,234
Depreciation and amortization	206,048	202,004
Amortization of negative goodwill	—	-32,049
Increase (decrease) in provision	-99,003	-302,356
Increase (decrease) in provision for loss on liquidation of subsidiaries and affiliates	-6,927	—
Interest and dividends income	-65,491	-28,417
Interest expenses	46	396
Foreign exchange losses (gains)	-86,519	2,144
Loss (gain) on sales and retirement of property, plant and equipment	1,914	3,281
Loss (gain) on valuation of investment securities	39,994	—
Decrease (increase) in notes and accounts receivable-trade	-527,752	442,619
Decrease (increase) in inventories	-6,477	383,296
Increase (decrease) in notes and accounts payable-trade	416,232	-1,171,604
Decrease (increase) in consumption taxes refund receivable	171,826	76,626
Other, net	-87,368	-650,084
Subtotal	1,420,894	-819,909
Interest and dividends income received	60,829	26,696
Interest expenses paid	-46	-396
Income taxes paid	-130,742	-534,131
Income taxes refund	17,248	247,019
Net cash provided by (used in) operating activities	1,368,183	-1,080,721
Net cash provided by (used in) investing activities		
Net increase (decrease) in short-term investment securities	-425,980	24,505
Purchase of property, plant and equipment	-134,686	-150,956
Proceeds from sales of property, plant and equipment	1,190	1,956
Purchase of intangible assets	-3,285	-5,957
Purchase of investments in subsidiaries-InvCF	—	254,719
Purchase of investment securities	—	-337
Collection of loans receivable	—	2,738
Proceeds from liquidation of subsidiaries	—	15,000
Other, net	-216	—
Net cash provided by (used in) investing activities	-562,977	141,669
Net cash provided by (used in) financing activities		
Cash dividends paid	-326,003	-304,522
Decrease in short-term loans payable	—	-200,000
Purchase of treasury stock	-88,221	-183,720
Proceeds from sales of treasury stock	57	—
Net cash provided by (used in) financing activities	-414,167	-688,243
Effect of exchange rate change on cash and cash equivalents	-380,512	97,194
Net increase (decrease) in cash and cash equivalents	10,525	-1,530,100
Cash and cash equivalents at beginning of period	11,469,131	12,559,163
Cash and cash equivalents at end of period	11,479,656	11,029,063

(Segment Information)

a. Segment information by business category

Three months ended June 30, 2008（From April 1, 2008 to June 30, 2008）

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 first quarter ended June 30, 2009, the disclosure of business segment information has been omitted.

b. Geographical segment information

Three months ended June 30, 2009（From April 1, 2009 to June 30, 2009）

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
I Net sales							
(1) Sales to third parties	1,664,872	1,207,989	5,608	1,402,175	4,280,646	—	4,280,646
(2) Intersegment sales	963,339	2,540	677,584	359	1,643,823	(1,643,823)	—
Total Sales	2,628,212	1,210,529	683,193	1,402,535	5,924,469	(1,643,823)	4,280,646
Operating income	(450,368)	(32,680)	(14,359)	185,483	(311,925)	501,219	189,294

（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

Three months ended June 30, 2009（From April 1, 2009 to June 30, 2009）

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ. Overseas net sales	1,025,358	1,418,813	193,324	2,637,496
Ⅱ. Consolidated net sales				4,280,646
Ⅲ. Overseas net sales as a percentage of consolidated net sales	24.0%	33.1%	4.5%	61.6%

（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	Three months ended June 30, 2009 (From April 1, 2009 to June 30, 2009)	
	Net Sales	Ratio (%)
Money-handling machines	3,047,866	71.2
Equipment for the amusement industry	1,086,828	25.4
Others	145,951	3.4
Total	4,280,646	100.0

(Note) The consumption tax is not included.