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

Summary of Consolidated Financial Statements for the First Quarter of the Year ending March 31, 2008

July 31, 2007

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

Code Number: 6418 Location of Principal Office: Osaka

Representative: Position: President Name: Yojiro Kamihigashi

For Inquiries: Position: Senior Operating Officer and General Manager of Administration Division Name: Michimasa Teraoka Tel: (06) 6703-8400 (Japan) +81-6-6703-8400 (outside of Japan)

1. Financial results for the 1st quarter ended June 30, 2007 (April 1, 2007 to June 30, 2007)

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

Fiscal year	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	%
1st quarter ended June 30, 2007	7,440	1.2	475	(54.4)	663	(36.2)	515	2.8
1st quarter ended June 30, 2006	7,352	(1.3)	1,042	(34.5)	1,040	(36.1)	501	(55.0)
Year ended March 31, 2007	31,785		3,431		3,697		1,758	

Fiscal year	Net Income Per share: Basic	Net Income Per share: Diluted
	Yen	Yen
1st quarter ended June 30, 2007	17.44	–
1st quarter ended June 30, 2006	16.96	16.95
Year ended March 31, 2007	59.46	–

(2) Financial Condition (In thousand , rounded down)

Fiscal year	Total Assets	Total Net Assets	Total Shareholders' Equity Ratio	Shareholders' Equity Per Share
	Million yen	Million yen	%	Yen
1st quarter ended June 30, 2007	34,488	28,593	82.9	966.56
1st quarter ended June 30, 2006	35,634	27,274	76.5	921.14
Year ended March 2007	35,295	28,510	80.8	963.74

(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 Period
	Million Yen	Million Yen	Million Yen	Million Yen
1st quarter ended June 30,2007	(415)	(218)	(196)	8,687
1st quarter ended June 30,2006	1,023	(693)	(651)	9,950
Year ended March 2007	1,779	(1,759)	(947)	9,526

2. Situation of Dividend

Fiscal Year	Dividend per share
(Record date)	1st quarter ended
1st quarter ended June 30,2006	Yen —
1st quarter ended June 30,2007	—

3. Projected Results for the Year Ending March 2008 (April 1,2007 to March 31,2008)

	Net Sales	Year-on- year change	Operating Income	Year-on- year change	Ordinary Income	Year-on- year change
	Million yen	%	Million yen	%	Million yen	%
First-Half	15,300	0.1	1,800	17.2	1,800	3.8
Full-Year	33,000	3.8	3,600	4.9	3,600	(2.6)

	Net Income	Year-on- year change	Net Income per share: Basic
	Million yen	%	Yen
First-Half	900	89.3	30.42
Full-Year	2,000	13.8	67.61

The forecast above is the same as the announcement as of May 10th, 2007.

4. Others

(1) Changes of important subsidiaries during the period: None

(2) Application of the simplified accounting methods: None

(3) Changes in accounting methods from the previous term: None

[Reference]

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.

[The qualitative information on Financial Condition]

Net sales to overseas for the 1st quarter has grown steadily mainly in Europe, but within Japan, its market demand has continuously reduced in the equipment for the amusement industry.

This resulted in net sales increased by 1.2% to ¥7,440 million, operating income decreased by 54.4% to ¥475 million, ordinary income decreased by 36.2% to ¥663 million, and net income increased by 2.8% to ¥515 million.

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

Period / Items	1st quarter ended June 30, 2006		1st quarter ended June 30, 2007		Amount Increased/(Decreased)		Year ended March 31,2007	
	Amount	Composition	Amount	Composition	Amount	Change	Amount	Composition
Assets		%		%		%		%
I. Current Assets:	**27,375,571**	**76.8**	**25,349,244**	**73.5**	**(2,026,326)**	**(7.4)**	**26,396,965**	**74.8**
Cash and bank equivalents	10,012,210		8,749,822		(1,262,387)	(12.6)	9,581,682	
Notes and account receivable trade	6,315,098		5,147,116		(1,167,981)	(18.5)	5,709,038	
Marketable securities	1,098,448		1,342,971		244,522	22.3	1,340,865	
Inventories	7,913,458		7,364,734		(548,724)	(6.9)	7,474,576	
Deferred income taxes	1,600,814		1,866,168		265,354	16.6	1,729,652	
Prepaid expenses and Other current assets	604,585		1,072,174		467,588	77.3	755,074	
Less allowance for doubtful accounts	(169,044)		(193,743)		(24,699)	14.6	(193,924)	
II. Fixed Assets:	**8,259,124**	**23.2**	**9,139,027**	**26.5**	**879,903**	**10.7**	**8,898,166**	**25.2**
Tangible fixed assets:	3,400,363		3,261,678		(138,685)	(4.1)	3,259,510	
Buildings and structures	1,738,300		1,635,753		(102,546)	(5.9)	1,676,991	
Other	1,662,063		1,625,924		(36,138)	(2.2)	1,582,519	
Intangible fixed assets:	511,425		909,993		398,568	77.9	865,466	
Investments and other assets:	4,347,335		4,967,355		620,020	14.3	4,773,188	
Investments in securities	1,982,801		1,422,956		(559,845)	(28.2)	1,534,792	
Deferred income taxes	172,529		110,949		(61,580)	(35.7)	71,449	
Other	2,251,704		3,558,882		1,307,177	58.1	3,279,334	
Less allowance for doubtful accounts	(59,700)		(125,432)		(65,732)	110.1	(112,388)	
Total Assets	**35,634,695**	**100.0**	**34,488,272**	**100.0**	**(1,146,423)**	**(3.2)**	**35,295,131**	**100.0**
Liabilities								
I. Current Liabilities:	**8,031,420**	**22.6**	**5,329,038**	**15.5**	**(2,702,382)**	**(33.6)**	**6,216,305**	**17.6**
Notes and account payables trade	5,482,631		2,954,178		(2,528,452)	(46.1)	3,594,603	
Short-term bank borrowings	136,401		236,979		100,577	73.7	130,580	
Accrued income taxes	346,073		366,740		20,667	6.0	445,436	
Accrued bonuses	223,912		198,301		(25,611)	(11.4)	369,910	
Accrued bonuses to directors and Corporate auditors	—		11,612		11,162	—	38,600	
Other	1,842,402		1,561,225		(281,176)	(15.3)	1,637,174	
II. Long-Term Liabilities:	**328,517**	**0.9**	**565,817**	**1.6**	**237,300**	**72.2**	**568,742**	**1.6**
Deferred income taxes	31,202		34,945		3,743	12.0	39,912	
Accrued retirement benefits For employees	9,403		20,182		10,779	114.6	19,509	
Retirement allowances For directors and corporate auditors	264,083		301,791		37,708	14.3	295,364	
Other	23,828		208,897		185,069	776.7	213,955	
Total Liabilities	**8,359,937**	**23.5**	**5,894,855**	**17.1**	**(2,465,082)**	**(29.5)**	**6,785,047**	**19.2**
Net assets								
I. Shareholders' Equity	**26,525,284**	**74.4**	**27,691,869**	**80.3**	**1,166,585**	**4.4**	**27,485,175**	**77.9**
1. Common stock	2,216,945		2,216,945		—	—	2,216,945	
2. Capital surplus	2,069,448		2,069,516		67	0.0	2,069,523	
3. Retained earnings	22,348,442		23,516,818		1,168,375	5.2	23,309,655	
4. Less treasury stock, at cost	(109,552)		(111,410)		(1,857)	1.7	(110,948)	
II. Valuation and Translation Adjustments	**749,473**	**2.1**	**901,546**	**2.6**	**152,073**	**20.3**	**1,024,908**	**2.9**
1. Net unrealized holding gain on securities	442,780		288,660		(154,119)	(34.8)	348,792	
2. Translation adjustments	306,693		612,886		306,193	99.8	676,115	
Total Net Assets	**27,274,757**	**76.5**	**28,593,416**	**82.9**	**1,318,658**	**4.8**	**28,510,084**	**80.8**
Total Liabilities and Net Assets	**35,634,695**	**100.0**	**34,488,272**	**100.0**	**(1,146,423)**	**(3.2)**	**35,295,131**	**100.0**

2. Consolidated Income Statement (Summary)

(In thousand yen, rounded down)

Period / Items	1st Quarter ended June 30,2006		1st Quarter ended June 30, 2007		Amount Increased/(Decreased)		Year ended March 31,2007	
	Amount	%	Amount	%	Amount	Change	Amount	%
I. Net Sales	**7,352,159**	**100.0**	**7,440,020**	**100.0**	**87,861**	**1.2**	**31,785,164**	**100.0**
II. Cost of Sales	**3,457,374**	**47.0**	**4,427,391**	**59.5**	**970,016**	**28.1**	**16,989,474**	**53.5**
Gross profit	3,894,785	53.0	3,012,630	40.5	(882,155)	(22.6)	14,795,689	46.5
Deduction of deferred gross profit on installment sales	—	—	—	—	—	—	193,676	0.6
Reversal of deferred gross profit on installment sales	—	—	5,929	0.1	5,929	—	—	—
Gross profit after deduction on installment sales	3,894,785	53.0	3,018,558	40.6	(876,226)	(22.5)	14,602,013	45.9
III. Selling, general and administrative expenses	**2,852,104**	**38.8**	**2,542,908**	**34.2**	**(309,195)**	**(10.8)**	**11,170,356**	**35.1**
Operating income	1,042,681	14.2	475,650	6.4	(567,030)	(54.4)	3,431,656	10.8
IV. Non-operating income	**51,879**	**0.7**	**192,682**	**2.6**	**140,803**	**271.4**	**284,704**	**0.9**
Interest income	27,942		33,060		5,117	18.3	136,389	
Dividend income	9,375		10,731		1,356	14.5	29,153	
Foreign exchange gain	—		109,621		109,621	—	39,091	
Gain on litigation Settlement	—		—		—	—	34,917	
Other	14,561		39,269		24,708	169.7	45,153	
V. Non-operating expenses	**54,318**	**0.8**	**4,744**	**0.1**	**(49,574)**	**(91.3)**	**19,327**	**0.1**
Interest expense	260		1,008		747	287.2	1,111	
Foreign exchange loss	53,000		—		(53,000)	—	—	
Loss on refined of maintenance fees	—		—		—	—	8,138	
Other	1,057		3,736		2,678	253.2	10,077	
Ordinary income	1,040,241	14.1	663,588	8.9	(376,652)	(36.2)	3,697,033	11.6
VI. Extraordinary income	**1,142**	**0.0**	**21,026**	**0.3**	**19,883**	**17.4**	**2,599**	**0.0**
Gain on sales of fixed assets	—		—		—	—	410	
Gain on sales of investment securities	—		13,254		13,254	—	524	
Reversal of allowance for doubtful accounts	890		219		(671)	(75.4)	908	
Reversal of allowance for director's bonuses	—		4,150		4,150	—	—	
Other	252		3,402		3,150	—	756	
VII. Extraordinary expenses	**348,635**	**4.7**	**18,500**	**0.2**	**(330,134)**	**(94.7)**	**723,663**	**2.2**
Loss on disposal of fixed assets	357		18,500		18,143	50.8	16,226	
Loss on sales of fixed assets	—		—		—	—	1,055	
Loss on devaluation of Investment in securities	348,277		—		(348,277)	—	637,953	
Impairment loss	—		—		—	—	3,248	
Other	—		—		—	—	65,178	
Income before income taxes	**692,749**	**9.4**	**666,113**	**9.0**	**(26,635)**	**(3.8)**	**2,975,970**	**9.4**
Income taxes-current	459,573	6.3	290,152	3.9	(169,420)	(36.9)	1,435,613	4.5
Income taxes-deferred	(268,681)	(3.7)	(140,008)	(1.9)	128,673	(47.9)	(218,547)	(0.6)
Net Income	**501,857**	**6.8**	**515,969**	**6.9**	**14,112**	**2.8**	**1,758,904**	**5.5**

3. Consolidated Statements of Shareholders' Equity (Summary)

(In thousand yen, rounded down)

For the 1st quarter ended June 30, 2007 (April 1, 2007 to June 30, 2007)

	Shareholders' Equity					Valuation and Translation Adjustments			Total net assets
	Common Stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity	Net unrealized holding gain on securities	Translation adjustments	Total valuation and translation adjustments	
Balance at march 31, 2007	2,216,945	2,069,523	23,309,655	(110,948)	27,485,175	348,792	676,115	1,024,908	28,510,084
Increase (decrease) during the term									
Cash dividends			(308,807)		(308,807)				(308,807)
Net income			515,969		515,969				515,969
Purchase of treasury Stock				(528)	(528)				(528)
Sales of treasury stock		(6)		66	59				59
Net increase(decreas) during the term, except for items under shareholders' equity						(60,132)	(63,229)	(123,361)	(123,361)
Total		(6)	207,162	(461)	206,693	(60,132)	(63,229)	(123,361)	83,332
Balance at June 30, 2007	2,216,945	2,069,516	23,516,818	(111,410)	27,691,869	288,660	612,886	901,546	28,593,416

3. Consolidated Statements of Shareholders' Equity (Summary)

(In thousand yen, rounded down)

For the Year ended March 31, 2007 (April 1, 2006 to March 31, 2007)

	Shareholders' Equity					Valuation and Translation Adjustments			Total net assets
	Common Stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity	Net unrealized holding gain on securities	Translati on adjustments	Total valuation and translation adjustments	
Balance at march 31, 2006	2,216,945	2,069,338	22,556,433	(109,051)	26,733,666	463,835	289,064	752,900	27,486,566
Increase (decrease) during the term									
Cash dividends			(946,682)		(946,847)				(946,682)
Bonuses to directors and corporate auditors			(59,000)		(59,000)				(59,000)
Net income			1,758,904		1,758,904				1,758,904
Purchase of Treasury stock				(2,662)	(2,662)				(2,662)
Sales of treasury stock		184		764	948				948
Net increase(decrease) during the term, except for items under shareholders' equity						(115,043)	387,051	272,008	272,008
Total		184	753,222	(1,897)	751,509	(115,043)	387,051	272,008	1,023,517
Balance at March 31, 2007	2,216,945	2,069,523	23,309,655	(110,948)	27,485,175	348,792	676,115	1,024,908	28,510,084

4. Consolidated Cash Flow (Summary)

(In thousand yen, rounded down)

Period / Items	1st Quarter ended June 30, 2006	1st Quarter ended June 30, 2007	Year ended March 31, 2007
	Amount	Amount	Amount
Ⅰ Cash flow from operating activities			
Income before income taxes	692,749	666,113	2,975,970
Depreciation and amortization	169,154	176,595	749,343
Impairment loss	—	—	3,248
Increase (decrease) in reserve	(185,127)	(177,315)	115,036
Interest and dividend income	(37,318)	(43,791)	(165,542)
Interest expense	260	1,008	1,111
Exchange gain (loss), net	(8,507)	(13,955)	(23,776)
Loss (gain) on sales of investment in securities	—	(13,254)	(524)
Loss(gain) on sales and disposal of tangible fixed assets	357	19,118	16,872
Loss (gain) on devaluation of investment in securities	348,277	—	637,953
Decrease (increase) in account receivable	693,964	22,341	544,547
Decrease (increase) in inventories	(1,357,712)	88,054	(594,460)
Increase (decrease) in notes and accounts payable	727,476	(614,086)	(1,346,361)
Decrease (increase) in consumption taxes receivable	85,870	156,791	(11,541)
Increase (decrease) in other assets and liabilities	312,676	(588,636)	123,017
Bonuses to directors and corporate auditors	(59,000)	—	(59,000)
Sub Total	1,383,121	(321,017)	2,965,894
Interest and dividends received	24,645	43,620	165,998
Interest Paid	(260)	(1,008)	(1,111)
Income taxes paid	(384,429)	(136,741)	(1,350,885)
Net cash provided by operating activities	1,023,077	(415,147)	1,779,895

(In thousand yen, rounded down)

Period / Items	1st Quarter ended June 30, 2006	1st Quarter ended June 30, 2007	Year ended March 31, 2007
	Amount	Amount	Amount
Ⅱ Cash flow from investing activities			
Payments for purchase of tangible fixed assets	(105,486)	(135,558)	(486,379)
Proceeds from sales of tangible fixed assets	—	192	1,945
Payments for purchase of intangible fixed assets	(90,922)	(89,168)	(551,999)
Proceeds from purchase and sales of marketable securities, net	3,246	(13,853)	(231,681)
Payments for purchase of investment in securities	(500,147)	—	(500,147)
Proceeds from sales of investment in securities	—	22,150	713
Payments for other investing activities	(233)	(2,638)	7,703
Net Cash used in investing activities	(693,543)	(218,877)	(1,759,847)
Ⅲ Cash flow from financing activities			
Increase (decrease) in short-term bank loans	—	100,000	—
Payments for purchase of treasury stock	(733)	(528)	(2,662)
Proceeds from sales of treasury stock	341	59	948
Cash dividends paid	(650,847)	(296,178)	(945,727)
Net cash used in financing activities	(651,239)	(196,647)	(947,440)
Ⅳ Effect of exchange rate changes on cash and cash equivalents	**30,084**	**(7,586)**	**211,065**
Ⅴ Increase in cash and cash equivalents	**(291,620)**	**(838,258)**	**(716,327)**
Ⅵ Cash and cash equivalents at beginning of period	**10,242,428**	**9,526,101**	**10,242,428**
Ⅶ Cash and cash equivalents at end of period	**9,950,808**	**8,687,843**	**9,526,101**

5. 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〕

1st Quarter ended June 30, 2006

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
Net Sales							
(1) Outside Customers	2,947,342	2,900,319	75,202	1,429,294	7,352,159	—	7,352,159
(2) Intersegment Sales	4,101,632	67,687	2,836,024	12,350	7,017,694	(7,017,694)	—
Total Sales	7,048,974	2,968,007	2,911,227	1,441,644	14,369,854	(7,017,694)	7,352,159
Operating Expenses	6,512,298	2,717,892	2,792,824	1,231,841	13,254,856	(6,945,377)	6,309,478
Operating income	536,676	250,115	118,403	209,803	1,114,998	(72,317)	1,042,681

1st Quarter ended June 30, 2007

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
Net Sales							
(1) Outside Customers	2,501,811	2,878,941	75,942	1,983,325	7,440,020	—	7,440,020
(2) Intersegment Sales	3,039,957	49,462	2,220,005	19,218	5,328,643	(5,328,643)	—
Total Sales	5,541,769	2,928,404	2,295,947	2,002,543	12,768,664	(5,328,643)	7,440,020
Operating expenses	5,236,897	2,774,133	2,155,982	1,698,276	11,865,290	(4,900,920)	6,964,370
Operating income	304,871	154,270	139,964	304,267	903,374	(427,723)	475,650

Year ended March 31, 2007

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
Net Sales							
(1) Outside Customers	12,929,574	12,132,560	338,734	6,384,294	31,785,164	—	31,785,164
(2) Intersegment Sales	14,880,176	143,135	9,926,956	25,721	24,975,989	(24,975,989)	—
Total Sales	27,809,751	12,275,696	10,265,690	6,410,016	56,761,154	(24,975,989)	31,785,164
Operating expenses	25,718,812	11,641,124	9,781,972	5,717,918	52,859,828	(24,506,320)	28,353,507
Operating income	2,090,938	634,571	483,717	692,097	3,901,325	(469,669)	3,431,656

（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 and Bulgaria

〔Overseas Net Sales〕

1st Quarter ended June 30, 2006

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ Overseas net sales	2,812,608	1,370,607	301,309	4,484,526
Ⅱ Consolidated net sales				7,352,159
Ⅲ Overseas net sales as a percentage of consolidated net sales	38.3%	18.6%	4.1%	61.0%

1st Quarter ended June 30, 2007

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ Overseas net sales	2,575,315	1,928,701	441,748	4,945,765
Ⅱ Consolidated net sales				7,440,020
Ⅲ Overseas net sales as a percentage of consolidated net sales	34.6%	25.9%	5.9%	66.5%

Year ended March 31, 2007

(In thousand yen, rounded down)

	North America	Europe	Other Asia	Total
Ⅰ Overseas net sales	11,335,421	6,130,215	1,630,248	19,095,885
Ⅱ Consolidated net sales				31,785,164
Ⅲ Overseas net sales as a percentage of consolidated net sales	35.7%	19.3%	5.1%	60.1%

（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, Czech, UK, Austria, Slovenia, and others

(3) Other Areas …… Australia, China, 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)

	1st Quarter ended June 30, 2006		1st Quarter ended June 30, 2007		Amount Increase/(decrease)		Year ended March 31, 2007	
	Amount	Composition	Amount	Composition	Amount	Change	Amount	Composition
		%		%		%		%
Money-handling machines	4,916,727	66.9	5,499,753	73.9	583,026	11.9	22,112,151	69.6
Cash registers	144,415	2.0	87,708	1.2	(56,707)	(39.3)	510,223	1.6
Equipment for the amusement industry	2,021,174	27.4	1,598,408	21.5	(422,766)	(20.9)	8,074,803	25.4
Others	269,841	3.7	254,150	3.4	(15,691)	(5.8)	1,087,985	3.4
Total	7,352,159	100.0	7,440,020	100.0	87,861	1.2	31,785,164	100.0

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