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Summary of Consolidated Financial Results for the Third Quarter Ended December 31, 2008

February 3, 2009

Company Name	**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		
Contact Person	Position: Operating Officer, Deputy General Manager of Administration Division	Name: Tsuyoshi Takagaki	TEL	+81-6-6703-8400

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1. Results for the third quarter ended December 31, 2008 (April 1, 2008 through December 31, 2008)

(1) Consolidated operating results for nine-month period (Amounts less than 1 million yen are rounded.)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY 2008 3rd quarter	19,820	-	3,256	-	3,325	-	2,174	-
FY 2007 3rd quarter	22,327	-4.3	2,392	-7.6	2,582	-10.0	508	-59.4

	Net Earnings Per share: Basic	Net Earnings Per share: Diluted
	Yen	Yen
FY 2008 3rd quarter	74.28	-
FY 2007 3rd quarter	17.19	-

(2) Consolidated Financial Position

	Total Assets	Total Net Assets	Capital Adequacy Ratio	Net Assets Per Share
	Million yen	Million yen	%	Yen
FY 2008 3rd quarter	32,001	27,582	86.2	964.50
FY 2007	31,953	27,885	87.3	942.64

(Note) Shareholders' equity: Nine months ended December 31, 2008: 27,582 million yen
Year ended March 31, 2008: 27,885 million yen

2. Cash Dividends

	Cash Dividends Per Share				
(Record date)	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	Year End	Annual
	Yen	Yen	Yen	Yen	Yen
FY 2007	-	11.00	-	11.00	22.00
FY 2008	-	11.00	-	-	-
FY 2008 (Forecast)	-	-	-	11.00	22.00

Change in cash dividends forecast for FY 2008 as of December 31, 2008: None

3. Forecast of Consolidated Results for FY 2009 (April 1, 2008 through March 31, 2009)

	Net Sales		Operating Income		Ordinary Income	
	Million yen	%	Million yen	%	Million yen	%
FY 2008	25,300	-11.4	2,830	-0.7	2,830	-0.6

	Net Income		Net Earnings Per Share: Basic
	Million yen	%	Yen
FY 2008	1,770	-	61.02

Changes in forecast of Consolidated Results for FY 2008 as of September 30, 2008: None

4. Others

(1) Changes of major subsidiaries during the current period None

(2) Adoption of simplified and specific accounting policies for quarterly consolidated financial statements Applicable

(3) Changes in accounting policies

1. Related to accounting standard revisions etc. Applicable
2. Other changes Applicable

(4) Outstanding shares (common shares)

Number of shares outstanding (including treasury stock)	Nine months ended December 31, 2008	29,662,851 shares	Year ended March 31, 2008	29,662,851 shares
Number of treasury stock	Nine months ended December 31, 2008	1,065,262 shares	Year ended March 31, 2008	80,827 shares
Average number of shares	Nine months ended December 31, 2008	29,270,425 shares	Nine months ended December 31, 2007	29,582,266 shares

(Note) Please note that the forecasts above are based on currently available information. Actual results may differ from the forecasts.

Consolidated Operating Results

The results for the nine months ended December 31, 2008 turned out as expected since sales in Europe were favorable while sales in North America and the domestic remained slow.

However, worsening economic circumstances due to the global financial crisis has started to spread since last October. It also affects the financial results of the Company, causing rapid increase of uncertainties.

As a result, net sales for this period reduced by 11.2% to 19,820 million yen. The profit increased by 36.1% to 3,256 million yen, ordinary income rose by 28.8% to 3,325 million yen, and net income gained by 327.5% to 2,174 million yen compared to the same period in the previous year. These are the results of the increase of profits in the European markets and decrease of selling, general and administrative expenses due to the reduction of consignment expenses for maintenance led by the slow market situation in the domestic amusement industry. The significant improvement of net income was recorded because the expenses, such as loss on devaluation of investment in securities and provision for allowance for doubtful accounts had been posted in the same period in the previous year.

Consolidated Financial Forecast

Due to the worldwide financial crisis since last October, the market condition of the Company becomes increasingly uncertain. Demand for the products dropped, which adversely affect the financial results of the Company. However, the full-year financial results and the foreign exchange rates of the North America and Europe segments are nearly fixed because the fiscal year of both subsidiaries ends in December. Therefore, negative effect of the financial crisis to them is limited.

Meanwhile, in the domestic segment, the Company manages to keep the inventory to overseas at the reasonable level. Accordingly, with rapid progress of strong yen, the Company applies 90 yen per U.S. dollar and 115 yen per Euro as the foreign exchange rates used in the forecast from the end of January to the end of March to estimate additional postings of exchange revaluation loss on foreign currency denominated cash, deposits, notes and accounts receivables at the period end. In addition, the Company expects additional costs from the efforts to consolidate business locations and to make proper arrangement of personnel, so as to improve the operational efficiency.

Based on the above mentioned facts, the Company made a downward revision of financial results forecast. The Company forecasted net sales decrease by 2.3% to 25,300 million yen, forecasted operating income declines by 14.2% to 2,830 million yen, forecasted ordinary income decreases by 21.4% to 2,830 million yen, and forecasted net income declines by 24.7% to 1,770 million yen, compared to those in the previous forecast.

Further, depending on the trend of exchange markets and stock market, there is a possibility of posting additional expenses such as exchange revaluation and retirement benefits for employees.

The Company is expected to face an unprecedented severe situation from the fourth quarter. Bearing this in mind, the Company will aim to promote further globalization, drastic reform of business structure and further enhancement of corporate governance by reviewing the medium-term business plan, with a focus on profitability.

	As of December 31, 2008 (In thousand yen, rounded down)	As of December 31, 2008 (In thousand yen, rounded down)
Consolidated quarterly balance sheets		
Assets		
Current assets		
Cash and deposits	12,054,574	11,469,131
Notes and accounts receivable-trade	4,016.426	3,948,911
Short-term investment securities	195,594	1,347,190
Merchandise and finished goods	4,579,576	4,261,207
Work in process	390,474	337,294
Raw materials and supplies	1,892,998	1,414,428
Other	2,301,303	1,525,582
Allowance for doubtful accounts	-107,475	-97,080
Total current assets	25,323,474	24,206,666
Noncurrent assets		
Property, plant and equipment	2,917,616	3,075,103
Intangible assets	829,215	1,005,195
Investments and other assets		
Other	3,230,639	4,006,545
Allowance for doubtful accounts	-299,247	-339,617
Total investments and other assets	2,931,392	3,666,928
Total noncurrent assets	6,678,224	7,747,227
Total assets	32,001,698	31,953,894
Liabilities		
Current liabilities		
Notes and accounts payable-trade	2,376,417	1,850,474
Income taxes payable	232,974	69,791
Provision for bonuses	181,107	238,350
Provision for directors' bonuses	19,000	—
Other	1,340,344	1,574,974
Total current liabilities	4,149,843	3,733,591
Noncurrent liabilities		
Provision for retirement benefits	20,765	19,592
Other	248,807	315,441
Total noncurrent liabilities	269,573	335,033
Total liabilities	4,419,416	4,068,625
Net assets		
Shareholders' equity		
Capital stock	2,216,945	2,216,945
Capital surplus	2,069,002	2,069,093
Retained earnings	24,468,858	22,846,218
Treasury stock	-904,360	-111,619
Total shareholders' equity	27,850,446	27,020,638
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	244,654	272,401
Deferred gains or losses on hedges	159,969	90,094
Foreign currency translation adjustment	-672,789	502,135
Total valuation and translation adjustments	-268,164	864,631
Total net assets	27,582,281	27,885,269
Total liabilities and net assets	32,001,698	31,953,894

	Nine months ended December 31, 2008 (In thousand yen, rounded down)
Consolidated quarterly statements of income	
Net sales	19,820,536
Cost of sales	9,396,369
Gross profit	10,424,167
Reversal of unrealized income on installment sales	17,229
Gross profit-net	10,441,397
Selling, general and administrative expenses	7,184,592
Operating income	3,256,804
Non-operating income	
Interest income	131,045
Dividends income	19,197
Interest on refund	261,641
Other	129,001
Total non-operating income	540,886
Non-operating expenses	
Interest expenses	64
Foreign exchange losses	458,726
Other	12,917
Total non-operating expenses	471,709
Ordinary income	3,325,982
Extraordinary income	
Gain on sales of noncurrent assets	4,916
Gain on bad debts recovered	37,148
Reversal of allowance for doubtful accounts	42,102
Total extraordinary income	84,166
Extraordinary loss	
Loss on sales of noncurrent assets	1,567
Loss on retirement of noncurrent assets	5,838
Loss on valuation of investment securities	30,754
Loss on valuation of golf club membership	2,250
Total extraordinary losses	40,410
Income before income taxes and minority interests	3,369,738
Income taxes-current	918,459
Income taxes-deferred	277,058
Total income taxes	1,195,518
Net income	2,174,220

	Nine months ended December 31, 2008 (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	3,369,738
Depreciation and amortization	665,037
Increase (decrease) in provision	-30,367
Increase (decrease) in provision for loss on liquidation of subsidiaries and affiliates	-71,248
Interest and dividends income	-150,243
Interest expenses	64
Foreign exchange losses (gains)	109,736
Loss (gain) on sales and retirement of property, plant and equipment	2,488
Loss (gain) on valuation of investment securities	30,754
Decrease (increase) in notes and accounts receivable-trade	-178,050
Decrease (increase) in inventories	-1,276,710
Increase (decrease) in notes and accounts payable-trade	972,344
Decrease (increase) in consumption taxes refund receivable	117,833
Other, net	-1,201,733
Subtotal	2,359,645
Interest and dividends income received	168,252
Interest expenses paid	-64
Income taxes paid	-426,962
Income taxes refund	23,768
Net cash provided by (used in) operating activities	2,124,638
Net cash provided by (used in) investment activities	
Net increase (decrease) in short-term investment securities	1,026,465
Purchase of property, plant and equipment	-434,400
Proceeds from sales of property, plant and equipment	11,183
Purchase of intangible assets	-32,913
Purchase of investment securities	-2,137
Proceeds from sales of golf club memberships	3,700
Other, net	-30,401
Net cash provided by (used in) investment activities	541,497
Net cash provided by (used in) financing activities	
Cash dividends paid	-647,694
Purchase of treasury stock	-793,043
Proceeds from sales of treasury stock	210
Net cash provided by (used in) financing activities	-1,440,527
Effect of exchange rate change on cash and cash equivalents	-640,165
Net increase (decrease) in cash and cash equivalents	585,443
Cash and cash equivalents at beginning of period	11,469,131
Cash and cash equivalents at end of period	12,054,574

(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 amusement industry 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 this quarter, the disclosure of business segment information has been omitted.

b. Geographical segment information

Nine months ended December 31, 2008（From April 1, 2008 to December 31, 2008）

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Intersegment	Consolidated
I Net sales							
(1) Sales to third parties	5,153,313	7,548,820	104,298	7,014,104	19,820,536	-	19,820,536
(2) Intersegment sales	10,427,180	48,174	6,452,490	91,934	17,019,780	(17,019,780)	-
Total Sales	15,580,494	7,596,994	6,556,789	7,106,039	36,840,317	(17,019,780)	19,820,536
Operating income	94,819	553,134	318,468	1,319,330	3,132,753	124,050	3,256,804

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

2. 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

Nine months ended December 31, 2008

(In thousand yen, rounded down)

	North America	Europe	Other Areas	Total
Ⅰ. Overseas net sales	6,718,761	6,821,489	1,157,652	14,697,903
Ⅱ. Consolidated net sales	-	-	-	19,820,536
Ⅲ. Overseas net sales as a percentage of consolidated net sales (%)	33.9%	34.4%	5.9%	74.2%

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

2. 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 as they are insignificant to the financial results. The sales in this section were ¥137,167,000.

(In thousand yen, rounded down)

Operational Divisions	Nine months ended December 31, 2008	
	Net Sales	Ratio (%)
Money-handling machines	16,197,832	81.7
Equipment for the amusement industry	2,995,723	15.1
Others	626,980	3.2
Total	19,820,536	100.0

(Note) The consumption tax is not included.