Document and entity information

	Mar 2014	Dec 2013
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信〔日本基準〕(連結)
Filing date		2014-02-10
Company name		Howa Machinery,Ltd.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		true
Nagoya 1st section		true
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		-
Japan Securities Dealers Association		-
Securities code		62030
URL		http://www.howa.co.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2014-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		坂野 和秀
Inquiries		
Title		常務取締役総務部門長
Name		石原 啓充
Tel		052-408-1001
Other		
Quarterly statement filing date (as planned)		2014-02-14
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		（百万円未満切捨て）

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2013	Dec 2012
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	16,702	17,980

% change	-7.1	6.7
Operating income		
Operating income	715	917
% change	-22.1	19.3
Ordinary income		
Ordinary income	746	907
% change	-17.8	22.2
Net income		
Net income	735	633
% change	16.1	-3.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,232	752
Change in comprehensive income	63.7	-
Other consolidated operating results		
Net income per share (Yen)	58.73	50.58
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	（注）1株当たり四半期純利益につきましては、平成25年8月1日付で実施した普通株式10株を1株とする株式併合を考慮した額を記載しております。 また、前期第3四半期の1株当たり四半期純利益につきましても、前連結会計年度の期首に当該株式併合が行われたと仮定して算定しております。	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2013	Mar 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	26,218	26,729
Net assets	15,087	14,113
Capital adequacy ratio (%)	57.1	52.4
Net assets per share (Yen)	1,195.32	1,117.16
Note to consolidated financial positions		
Owner's equity	14,978	13,998
Note to financial positions	（注）1株当たり純資産につきましては、平成25年8月1日付で実施した普通株式10株を1株とする株式併合を考慮した額を記載しております。 また、前期末の1株当たり純資産につきましても、前連結会計年度の期首に当該株式併合が行われたと仮定して算定しております。	

Business Results-Note to quarterly business results

	Dec 2013
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2014	Dec 2013	Mar 2013
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		0.00	0.00
Third quarter			
Result	-		-
Year end			
Result			2.00
Forecast		20.00	
Upper	-		
Lower	-		
Annual			
Result			2.00
Forecast		20.00	
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	-		
Note to dividends			
Note to dividends			
Annual		(注)平成26年3月期（予想）期末の配当金につきましては、平成25年8月1日付で実施した普通株式10株を1株とする株式併合を考慮した額を記載しております。 なお、当該株式併合を考慮しない場合の期末配当は、2円00銭となります。	

Quarterly Forecasts

(in millions of yens)

	Mar 2014
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成26年 3月期の連結業績予想（平成25年 4月 1日～平成26年 3月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	21,600
Upper	-
Lower	-
% change	
Forecast	-9.5
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	870
Upper	-
Lower	-
% change	
Forecast	-36.6

Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	870
Upper	-
Lower	-
% change	
Forecast	-36.3
Upper	-
Lower	-
Net income	
Net income	
Forecast	780
Upper	-
Lower	-
% change	
Forecast	-37.6
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	62.25
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	（注）平成26年3月期の連結業績予想における1株当たり当期純利益につきましては、平成25年8月1日付で実施した普通株式10株を1株とする株式併合を考慮した額を記載しております。 なお、当該株式併合を考慮しない場合の1株当たり当期純利益は、6円22銭となります。
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Dec 2013
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2013
Applying of specific accounting of the consolidated quarterly financial statements	

Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	true
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	（注）詳細は、添付資料2ページ「2．サマリー情報（注記事項）に関する事項（2）四半期連結財務諸表の作成に特有の会計処理の適用」をご覧ください。

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2013
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2013	Mar 2013	Dec 2012
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	12,548,134	12,548,134	
Number of treasury stock at the end of fiscal year	17,575	17,287	
Average number of shares	12,530,703		12,531,135
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	（注）期末発行済株式数（自己株式を含む）、期末自己株式数及び期中平均株式数（四半期累計）につきましては、平成25年8月1日付で実施した普通株式10株を1株とする株式併合を考慮した数を記載しております。 また、前期の期末発行済株式数（自己株式を含む）、前期の期末自己株式数及び前期第3四半期の期中平均株式数（四半期累計）につきましても、前連結会計年度の期首に当該株式併合が行われたと仮定して算定しております。		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.