Document and entity information

	Mar 2014
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2014-05-14
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
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	
Date of general shareholders' meeting (as planned)	2014-06-26
Dividend payable date (as planned)	2014-06-27
Annual securities report filing date (as planned)	2014-06-26
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（機関投資家・アナリスト向け）
Note to fraction processing method	（百万円未満切捨て）

Business Results-Operating results

(in millions of yens)

	Mar 2014	Mar 2013
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		

Net sales	23,294	23,872
% change	-2.4	-0.8
Operating income		
Operating income	1,014	1,371
% change	-26.0	17.6
Ordinary income		
Ordinary income	1,041	1,365
% change	-23.7	22.7
Net income		
Net income	1,181	1,250
% change	-5.5	-44.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,382	1,616
Change in comprehensive income	-14.5	26.4
Other consolidated operating results		
Net income per share (Yen)	94.29	99.81
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	8.1	9.4
Ordinary income to total assets ratio (%)	3.9	5.1
Operating income to net sales ratio (%)	4.4	5.7
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注)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。 また、前期の1株当たり当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-Financial positions

(in millions of yens)

	Mar 2014	Mar 2013
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	26,234	26,729
Net assets	15,366	14,113
Capital adequacy ratio (%)	58.2	52.4
Net assets per share (Yen)	1,217.62	1,117.16
Note to consolidated financial positions		
Owner's equity	15,257	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-Cash flows

(in millions of yens)

	Mar 2014	Mar 2013
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,523	-905

Cash flows from investing activities	-461	9
Cash flows from financing activities	-1,159	-1,284
Cash and equivalents, end of period	2,700	2,794
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2014
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2015	Mar 2014	Mar 2013
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		20.00	2.00
Forecast	20.00		
Upper	-		
Lower	-		
Annual			
Result		20.00	2.00
Forecast	20.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		250	250
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		21.2	20.0
Forecast	-		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.7	1.9
Note to dividends			
Note to dividends			

（注）平成26年3月期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

Annual	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。

Forecasts

(in millions of yens)

	Mar 2015	Sep 2014
Forecasts		
Forecasts		
Title for forecasts	3. 平成27年 3月期の連結業績予想（平成26年 4月 1日～平成27年 3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	23,000	11,000
Upper	-	-
Lower	-	-
% change		
Forecast	-1.3	0.4
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	950	350
Upper	-	-
Lower	-	-
% change		
Forecast	-6.3	-22.4
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	960	350
Upper	-	-
Lower	-	-
% change		
Forecast	-7.9	-23.3
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	930	370
Upper	-	-
Lower	-	-
% change		
Forecast	-21.3	-24.2
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	74.22	29.53
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

	Mar 2014
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-Changes in accounting policies and accounting estimates retrospective restatement

	Mar 2014
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
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 and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	（注）詳細は、添付資料15ページ「4．連結財務諸表（5）連結財務諸表に関する注記事項（会計方針の変更）」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Mar 2014	Mar 2013
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	17,615	17,287
Average number of shares	12,530,683	12,531,049
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の期中平均株式数につきましても、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-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2014	Mar 2013
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	20,317	21,134
% change	-3.9	1.0
Operating income		
Operating income	864	1,210
% change	-28.6	20.8
Ordinary income		
Ordinary income	919	1,253
% change	-26.7	24.9
Net income		
Net income	1,095	1,179
% change	-7.1	-46.0
Other non-consolidated operating results		
Net income per share (Yen)	87.42	94.11
Diluted net income per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	（注）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。 また、前期の1株当たり当期純利益につきましても、前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-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2014	Mar 2013
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	25,030	25,311
Net assets	13,854	12,816
Capital adequacy ratio (%)	55.3	50.6
Net assets per share (Yen)	1,105.66	1,022.78
Note to non-consolidated financial positions		
Owner's equity	13,854	12,816
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 overview of nonconsolidated business results

Mar 2014

Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Mar 2015	Sep 2014
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 平成27年 3月期の個別業績予想（平成26年 4月 1日～平成27年 3月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	20,100	9,500
Upper	-	-
Lower	-	-
% change		
Forecast	-1.1	-2.5
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	870	290
Upper	-	-
Lower	-	-
% change		
Forecast	0.7	-35.1
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	920	330
Upper	-	-
Lower	-	-
% change		
Forecast	0.0	-32.0
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	900	350
Upper	-	-
Lower	-	-
% change		
Forecast	-17.8	-33.2
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	71.82	27.93
Upper	-	-
Lower	-	-
Note to non-consolidated forecasts		
Note to forecasts	-	

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