August 9, 2017

Company name	**HORIBA, Ltd.**	Listed stock exchanges: Tokyo
Listing code	6856	URL: http://www.horiba.com
Representative	Atsushi Horiba, Chairman, President and CEO	TEL: (81)75-313-8121
Contact	Junichi Tajika, Department Manager, Financial & Control Division Accounting Dept.	

(Revisions) Revisions of Consolidated Financial Statements for the Six Months Ended June 30, 2017 (Japanese GAAP)

HORIBA, Ltd. hereby announces the revisions of Consolidated Financial Statements for the six months Ended June 30,2017(Japanese GAAP) disclosed on August 7,2017,as per the attached document. The revisions are underlined.

Contents of revision:

Consolidated Financial Statements for the six months ended June 30,2017 (Japanese GAAP) P7-8

(Before Revision)

3. Consolidated Financial Statements

(1) Consolidated Balance Sheets

P7. Assets

Amount: millions of yen

	FY2016 (As of December 31, 2016)	FY2016 first half (As of June 30, 2017)
Assets		
Current Assets:		
Cash and bank deposits	52,272	54,696
Trade notes and accounts receivable	53,724	47,716
Marketable securities	1,178	1,801
Merchandise and finished goods	15,118	15,763
Work in process	14,543	16,853
Raw materials and supplies	10,626	11,201
Deferred tax assets	4,160	4,282
Other current assets	6,029	6,236
Allowance for doubtful accounts	(842)	(764)
Total Current Assets	156,812	157,786

P8. Liabilitties

Amount: millions of yen

	FY2016 (As of December 31, 2016)	FY2016 first half (As of June 30, 2017)
Liabilities		
Current Liabilities:		
Trade notes and accounts payable	20,013	20,525
Short-term loans payable	12,463	7,680
Accounts payable - other	14,041	12,366
Accrued income taxes	1,838	3,448
Advances Received	10,162	14,512
Deferred tax liabilities	76	97
Accrued bonuses to employees	914	579
Accrued bonuses to directors and corporate auditors	58	281
Reserve for product warranty	1,672	1,888
Provision for loss on disaster	227	99
Other current liabilities	4,607	3,462
Total Current Liabilities	66,076	64,943

(After Revision)

3. Consolidated Financial Statements

(1) Consolidated Balance Sheets

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