



\* Notes

- (1) Changes in important subsidiaries during the consolidated quarter (nine months) under review (changes occurred in specified subsidiaries in conjunction with a change in the scope of consolidation): None  
Newly added: — (company name: )  
Removed: — (company name: )
- (2) Application of accounting procedures specific to creation of quarterly consolidated financial statements:  
None
- (3) Change of accounting policies; change and/or restatement of accounting estimates  
(i) Change of accounting policies caused by revision of accounting standards: Yes  
(ii) Change of accounting policies other than stated in (i): None  
(iii) Change of accounting estimates: None  
(iv) Retroactive restatement: None  
Note: For details, see the attachment and look under “(3) Change of accounting policies; change and/or restatement of accounting estimates” of “2. Summary (Notes) Information.”

(4) Number of shares issued and outstanding (shares of common stock)

(i) Shares issued and outstanding as of the balance sheet date (including treasury shares)	3Q FY 2015	53,432,510 shares	FY 2014	53,432,510 shares
(ii) Number of treasury shares as of the balance sheet date	3Q FY 2015	3,114,248 shares	FY 2014	3,113,536 shares
(iii) Average number of shares (cumulative quarterly statistics)	3Q FY 2015	50,318,646 shares	3Q FY 2014	50,319,218 Shares

\* Implementation of quarterly review procedures

This summary of quarterly financial statements is not subject to quarterly review procedures pursuant to the Financial Instruments and Exchange Act. Notably, as of the time of the release of this summary of quarterly financial statements, review procedures of quarterly consolidated financial statements pursuant to the Financial Instruments and Exchange Act have not been concluded.

\* Disclaimer

The above forecasts are based on judgments made in accordance with information available at the time these materials were prepared, and contain numerous uncertainties. Changing conditions and other factors may cause actual results to differ from the results in these forecasts. Information concerning the results forecasts is stated in the Summary of Financial Statements (Attachment), page 2, “(3) Explanation of consolidated earnings estimates and forward-looking information” of “1. Qualitative Information on Quarterly Financial Results.”

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## 1. Qualitative Information on Quarterly Financial Results

### (1) Explanation of business results

In the world economy during the period under review, U.S. continued its business recovery boosted by an improving employment picture. Europe generally maintained its favorable trends, while individual countries showed different shades of gray. Although the growth rate in China has been softening, capital spending remains sound. In Japan's economy, while spending is picking up from the drop-off that followed the consumption tax hike in April, business spending is recovering spurred by government driven economic policies.

Amidst this business environment, Sodick Group exhibited at the 27th Japan International Machine Tool Fair (JIMTOF2014) in October where it demonstrated the next-generation production technology that has been attracting attention in recent years. Sodick exhibit was centered on the OPM250L metal 3D printer, while also showing the AP250L wire-cut EDM (electrical discharge machining) system, and the ASX300 lateral motion, wire-cut EDM machine for PCD tool machining, among others. Similarly, at the International Plastic Fair (IPF Japan 2014), also held in October, the Group undertook aggressive sales activities by exhibiting a variety of injection molding machines, including automated systems, decorative molding systems, high-cycle molding, and long carbon fiber molding.

As a result, consolidated net sales for the period totaled ¥45,494 million, up ¥4,623 million (+11.3%) from the same period the year earlier, with operating income of ¥3,355 million, up ¥1,766 million (+111.1%), ordinary income of ¥4,066 million, up ¥1,375 million (+51.1%), and net income of ¥2,880 million, up ¥718 million (+33.3%).

### (2) Explanation of financial position

Consolidated assets increased ¥4,865 million from the end of the previous fiscal year to ¥103,641 million. Main factors include increases of ¥2,557 million in cash and deposits, ¥1,881 million in work-in-process, and ¥1,293 million in commodity and merchandise, which were partially offset by a ¥1,382 million decrease in buildings and structures.

Consolidated liabilities decreased ¥16 million from the end of the previous fiscal year to ¥56,308 million. Main factors include a decrease of ¥2,234 million in long-term loans payable including long-term borrowings redeemable within one year, which was partially offset by an increase of ¥1,983 million in total for notes and accounts payable – trade and electronically recorded monetary claims – operating.

Net assets increased ¥4,881 million from the end of the previous fiscal year to ¥47,333 million. Main factors include an increase of ¥2,122 million in retained earnings.

### (3) Explanation of consolidated earnings estimates and forward-looking information

The consolidated earnings estimates published on May 15, 2014 remain unchanged.

## 2. Summary (Notes) Information

### (1) Changes in important subsidiaries during the consolidated quarter (nine months) under review

No relevant category.

### (2) Application of accounting procedures specific to creation of quarterly consolidated financial statements

No relevant category.

### (3) Change of accounting policies; change and/or restatement of accounting estimates

(Application of accounting standards, etc., concerning retirement benefits)

Starting in the first quarter of the current fiscal year, we applied Statement No. 26 - Accounting Standard for Retirement Benefits ("the Standard") and Guidance No. 25 - Guidance on Accounting Standard for Retirement Benefits ("the Guidance") both published on May 17, 2012, by the Accounting Standards Board of Japan ("ASBJ") as provided for in article 35 of the Standard and article 67 of the Guidance. Accordingly, we have reviewed the calculation method of the liability for retirement benefits and service costs and have changed the method of attributing expected benefits to accounting periods from a straight-line basis to a benefit formula basis. We have also changed the method for determining the discount rate to a single weighted-average discount rate that reflects the estimated timing and amount of each benefit payment. In accordance with the provisions for past treatment in article 37 of the Standard, we are applying the Standard through an adjustment to the opening balance of retained earnings at the start of the third quarter of the current fiscal year, in the amount of the effect of the change in accounting policy.

As a result of these changes, the amounts presented for the start of the third quarter include an addition of 29 million yen to net defined benefit liability and a decrease of 27 million yen from retained earnings. The effect of this change on operating income, ordinary income, and net income before income taxes is negligible.

**3. Consolidated Financial Statements****(1) Consolidated Balance Sheets**

(In million yen)

	FY 2014 (consolidated) (As of March 31, 2014)	3Q FY 2015 (consolidated) (As of December 31, 2014)
<b>Assets</b>		
<b>Current Assets</b>		
Cash and deposits	24,049	26,606
Notes and accounts receivable – trade	14,968	15,234
Electronically recorded monetary claims – operating	—	41
Installment accounts receivable	50	47
Commodity and merchandise	5,772	7,066
Work-in-process	7,285	9,166
Raw materials and inventory	8,905	8,894
Other current assets	3,645	3,877
Allowance for doubtful accounts	(120)	(157)
<b>Total current assets</b>	<b>64,557</b>	<b>70,777</b>
<b>Fixed Assets</b>		
<b>Tangible Fixed Assets</b>		
Buildings and structures	20,813	19,430
Machinery, equipment and vehicles	15,134	16,229
Other fixed assets	10,348	10,497
Accumulated depreciation	(21,846)	(21,817)
<b>Total tangible fixed assets</b>	<b>24,450</b>	<b>24,340</b>
<b>Intangible Fixed Assets</b>		
Goodwill	2,830	2,730
Other intangible fixed assets	1,516	1,488
<b>Total intangible fixed assets</b>	<b>4,346</b>	<b>4,218</b>
<b>Investments and other assets</b>		
Other assets	5,628	4,516
Allowance for doubtful accounts	(207)	(211)
<b>Total investments and other assets</b>	<b>5,421</b>	<b>4,305</b>
<b>Total Fixed Assets</b>	<b>34,218</b>	<b>32,864</b>
<b>Total Assets</b>	<b>98,776</b>	<b>103,641</b>

	FY 2014 (consolidated) (As of March 31, 2014)	3Q FY 2015 (consolidated) (As of December 31, 2014)
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Notes and accounts payable – trade	8,530	5,036
Electronically recorded monetary claims – operating	—	5,476
Short-term loans payable	5,181	5,118
Long-term borrowings redeemable within one year	9,613	9,607
Income taxes payable	162	406
Allowance	800	610
Other current liabilities	5,492	5,867
<b>Total current liabilities</b>	<b>29,779</b>	<b>32,125</b>
<b>Fixed Liabilities</b>		
Corporate bonds	16	9
Long-term loans payable	24,656	22,427
Net defined benefit liability	1,003	963
Allowance	215	210
Asset removal obligations	229	94
Other fixed liabilities	423	479
<b>Total fixed liabilities</b>	<b>26,544</b>	<b>24,183</b>
<b>Total Liabilities</b>	<b>56,324</b>	<b>56,308</b>
<b>Net Assets</b>		
<b>Shareholders' Equity</b>		
Capital stock	20,775	20,775
Capital surplus	5,879	5,879
Retained earnings	13,714	15,836
Treasury stock	(1,695)	(1,696)
<b>Total shareholders' equity</b>	<b>38,673</b>	<b>40,795</b>
<b>Accumulated other comprehensive income</b>		
Unrealized gain on available-for-sale securities	658	959
Foreign currency translation adjustment	3,262	5,724
Re-measurements of defined benefit plans	(207)	(193)
<b>Total accumulated other comprehensive income</b>	<b>3,714</b>	<b>6,490</b>
Minority interests	63	47
<b>Total Net Assets</b>	<b>42,451</b>	<b>47,333</b>
<b>Total Liabilities and Net Assets</b>	<b>98,776</b>	<b>103,641</b>

**(2) Consolidated Statements of Income / Consolidated statements of comprehensive income**  
**(Consolidated Statements of Income)**  
**(3rd quarter)**

(In million yen)

	3Q FY 2014 (April 1, 2013 – December 31, 2013)	3Q FY 2015 (April 1, 2014 – December 31, 2014)
Net Sales	40,871	45,494
Cost of Sales	28,982	30,393
Gross Profit	11,889	15,100
Reversal of Unrealized Income on Installment Sales	1	1
Unrealized Income from Installment Sales	2	0
Gross Profit after Income Deferrals	11,888	15,101
Selling, General and Administrative Expenses		
Personnel expenses	4,218	4,606
Reversal of allowance for loan losses	15	37
Other	6,065	7,103
Total selling, general and administrative expenses	10,299	11,746
Operating Income	1,588	3,355
Non-operating Income		
Interest income	53	97
Dividends income	51	40
Foreign exchange gain	1,290	998
Other non-operating income	384	166
Total non-operating income	1,779	1,302
Non-operating Expenses		
Interest expenses	481	412
Other non-operating expenses	196	178
Total non-operating expense	677	591
Ordinary Income	2,690	4,066
Extraordinary Income		
Gain on sales of fixed assets	39	76
Gain on sale of investment securities	—	9
Total extraordinary income	39	86
Extraordinary Loss		
Loss on retirement of fixed assets	26	25
Loss from bad debts	0	35
Other extraordinary losses	3	17
Total extraordinary loss	30	78
Net Income before Income Taxes	2,700	4,074
Current Income Taxes	677	740
Deferred Income Taxes	(126)	471
Total Income Taxes	551	1,212
Net Income before Minority Interest	2,149	2,862
Minority interests in income (loss)	(12)	(17)
Net Income	2,161	2,880

Sodick Co., Ltd. (6143) / Summary of Financial Statements for the 3rd Quarter for Fiscal Year Ending March 31, 2015  
**(Consolidated statements of comprehensive income)**  
**(3rd quarter)**

(In million yen)

	3Q FY 2014 (April 1, 2013 – December 31, 2013)	3Q FY 2015 (April 1, 2014 – December 31, 2014)
Net Income before Minority Interest	2,149	2,862
Other Comprehensive Income		
Unrealized gain (loss) on available-for-sale securities	370	300
Foreign currency translation adjustment	2,295	2,463
Re-measurements of defined benefit plans	—	13
Total other comprehensive income	2,666	2,778
Quarterly Comprehensive Income	4,815	5,640
(Breakdown)		
Comprehensive income attributable to shareholders of the parent	4,815	5,656
Comprehensive income attributable to minority interests	(0)	(15)



**(3) Notes concerning quarterly consolidated financial statements**

(Notes on premise of going concern)

No relevant category.

(Notes in case of significant variation in shareholders' equity)

No significant changes.

(Segment information, etc.)

## I. 3Q FY 2014 (from April 1, 2013 to December 31, 2013)

## 1. Information on sales and income (loss) amounts by reportable segment

(In million yen)

	Reportable Segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the consolidated statement of income for the quarter (Note 3)
	Machine Tool Operations	Industrial Machinery Operations	Food Processing Machinery Operations	Reportable Segment Total				
Net Sales								
Sales to outside customers	29,160	6,473	2,207	37,841	3,029	40,871	—	40,871
Inter-segment sales or transfers	45	37	—	83	1,573	1,656	(1,656)	—
Total	29,206	6,511	2,207	37,925	4,602	42,528	(1,656)	40,871
Segment income (loss)	2,423	593	27	3,044	(78)	2,965	(1,376)	1,588

Notes: 1. The "Others" category refers to business segments such as high-precision mold and die machinery operations, elemental technology operations, and lease operations not included in reportable segments.

2. The segment income (loss) adjustment amount of ¥1,376 million includes ¥155 million in eliminations of inter-segment transactions and ¥1,532 million in group overhead not attributable to individual reportable segments. Group overhead consists mainly of the cost of head office functions not attributable to reportable segments.

3. The segment income (loss) has been reconciled with the operating income stated on the consolidated statement of income for the period.

## 2. Information on impairment loss of fixed assets and information on goodwill by reportable segment (Material Changes in Goodwill Amount)

Related to the Machine Tool Business segment, dated June 25, 2013, the Company raised its equity interest in its consolidated subsidiary Sodick Holding Corporation to 100% through the acquisition of additional share capital.

As a result, consolidated goodwill in the period under review increased by ¥538 million.

1. Information on sales and income (loss) amounts by reportable segment

(In million yen)

	Reportable Segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the consolidated statement of income for the quarter (Note 3)
	Machine Tool Operations	Industrial Machinery Operations	Food Processing Machinery Operations	Reportable Segment Total				
Net Sales								
Sales to outside customers	34,287	5,884	1,539	41,710	3,783	45,494	—	45,494
Inter-segment sales or transfers	20	10	—	31	2,104	2,135	(2,135)	—
Total	34,307	5,895	1,539	41,741	5,888	47,630	(2,135)	45,494
Segment income (loss)	4,990	91	(154)	4,927	503	5,430	(2,075)	3,355

- Notes:
1. The "Others" category refers to business segments such as high-precision mold and die machinery operations, elemental technology operations, and lease operations not included in reportable segments.
  2. The segment income (loss) adjustment amount of ¥2,075 million includes ¥315 million in eliminations of inter-segment transactions and ¥1,760 million in group overhead not attributable to individual reportable segments. Group overhead consists mainly of the cost of head office functions not attributable to reportable segments.
  3. The segment income (loss) has been reconciled with the operating income stated on the consolidated statement of income for the period.

2. Changes in reportable segments

Starting in the previous fiscal year, reportable segments were changed in order to disclose more appropriate information on business management and better reflect Group business activity. For segment information on the third quarter of the previous fiscal year, the Company is disclosing information produced according to the reportable segment classification after the changes.

3. Information on impairment loss of fixed assets and information on goodwill by reportable segment

No applicable information.