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Summary of Consolidated Financial Statements for the Third Quarter Ended December 31, 2009

February 9, 2010

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

Date of submitting quarterly financial statement report: February 12, 2010

Date of starting to pay dividends: -

1. Results for the third quarter ended December 31, 2009 (April 1, 2009 through December 31, 2009)

(1) Consolidated operating results (Amounts less than 1 million yen have been rounded off.)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2009	12,662	(36.1)	(518)	-	(344)	-	(342)	-
Nine months ended December 31, 20098	19,820	-	3,256	-	3,325	-	2,174	-

	Net Income Per share: Basic	Net Income Per share: Diluted
	Yen	Yen
Nine months ended December 31, 2009	(12.50)	-
Nine months ended December 31, 2008	74.28	-

(2) Consolidated financial position

	Total Assets	Total Net Assets	Capital Adequacy Ratio	Net Assets Per Share
	Million yen	Million yen	%	Yen
As of December 31, 2009	27,621	23,819	86.2	881.60
As of December 31, 2008	29,711	25,300	85.2	909.29

(Note) Shareholders' equity:

Nine months ended December 31, 2009: 23,819 million yen
 Year ended March 31, 2009: 25,300 million yen

2. Dividends

	Dividend Per Share				
	End of 1 st quarter	End of 2 nd quarter	End of 3 rd quarter	Year End	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2009	-	11.00	-	11.00	22.00
Year ending March 31, 2010	-	7.00	-	-	-
Year ending March 31, 2010 (Forecast)	-	-	-	7.00	14.00

(Note) Change in forecasts of dividends as of December 31, 2009: None

3. Projected results for the year ending March 2010 (April 1, 2009 through March 31, 2010)

	Net Sales		Operating Income		Ordinary Income		Net Income		Net Income Per Share: Basic
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending March 31, 2010	16,900	(33.9)	(380)	-	(220)	-	210	(89.5)	7.66

(Note) Change in earnings forecasts for the fiscal year ending March 31, 2010 during the nine months ended December 31, 2009: None

4. Others

(1) The status of changes in major subsidiaries (changes in specified subsidiaries that might cause a change in the scope of consolidation):
 None

(2) Adoption of simplified and special accounting policies for quarterly financial statements: Applicable

(3) Changes in principles, procedures and presentation of accounting procedures (which are stated in the “Changes in the Basis of Presenting the Consolidated Financial Statements”)

(i) Changes relation to revisions to accounting standards, etc.: None

(ii) Changes other than (i) above: None

(4) Outstanding shares (common shares)

Number of shares outstanding (including treasury stocks)	Nine months ended December 31, 2009	29,662,851 shares	Year ended March 31, 2009	29,662,851 shares
Number of treasury stocks	Nine months ended December 31, 2009	2,644,331 shares	Year ended March 31, 2009	1,838,039 shares
Average number of shares	Nine months ended December 31, 2009	27,425,438 shares	Nine months ended December 31, 2008	29,270,425 shares

(Note) The above projected results have been prepared based on the current available information and actual results may differ from the projections due to the impacts of future events.

Qualitative Information/Financial Statement

1. Qualitative information on consolidated operating results

Worldwide economic conditions showed positive results with the help of economic measures implemented by their governments and also, inventory adjustments of companies. However, overall worldwide economic condition during the nine months ended December 31, 2009 was still unclear as there were shrinkage in facility investments and worsening situation for employment and compensations.

North American gaming market remained stagnant, and demand in European gaming market had decreased substantially due to customers' inventory adjustments and law amendments.

Under the above mentioned circumstances, as future strategic activities, the Company determined to 1) reduce production costs and fixed expenses, 2) focus on inventing new products, and 3) relocate business office in Tokyo to enhance the business activities in Tokyo and the surrounding areas.

However, due to the declined demands in North America and Europe, net sales for the period amount to ¥12,662 million (decreased by 36.1% compared to the same period in previous year), operating deficit for the period amount to ¥518 million (2009: ¥3,256 million operating profit), ordinary loss for the period amount to ¥344 million (2009: ¥3,325 million ordinary profit), net deficit amount to ¥342 million (2009: ¥2,174 million net profit),

The foreign exchange rates for the third quarter were adjusted to USD/¥94.93/ \$1 (2009: ¥105.42/\$1) and EURO/ ¥129.89/1€(2009: ¥160.84/1€).

2. Qualitative information on consolidated financial forecasts

There are no changes on consolidated financial forecasts disclosed on November 5, 2009.

3. Others

(1) Change in major subsidiaries (changes in specified subsidiaries that might cause a change in the scope of consolidation): None

(2) Simplified and special accounting policies for quarterly financial statements.

Simplified accounting policies are applied, but the descriptions are omitted since it is unimportant.

(3) Changes in principles, procedures and presentation of accounting procedures: None

3. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheet		
(In thousand yen, rounded down)		
	As of December 31, 2009	As of March 31, 2009
Assets		
Current assets		
Cash and deposits	12,283,624	12,559,163
Notes and account receivable-trade	3,501,902	3,430,219
Short-term investment securities	90,150	191,869
Merchandise and finished goods	2,872,923	3,793,925
Work in process	430,493	224,275
Raw materials and supplies	1,299,630	1,309,046
Other	1,450,350	3,121,969
Allowance for doubtful accounts	(88,414)	(100,531)
Total current assets	21,840,660	24,529,938
Noncurrent assets		
Property, plant and equipment	2,881,119	2,706,338
Intangible assets	623,330	790,449
Investments and other assets		
Other	2,540,644	1,972,821
Allowance for doubtful accounts	(264,290)	(287,642)
Total investments and other assets	2,276,354	1,685,178
Total noncurrent assets	5,780,804	5,181,965
Total assets	27,621,464	29,711,904
Liabilities		
Current liabilities		
Notes and accounts payable-trade	1,675,614	1,878,248
Income taxes payable	194	277,887
Provision for bonuses	108,239	346,495
Provision for directors' bonuses	1,500	25,500
Other	1,083,065	1,486,514
Total current liabilities	2,868,614	4,014,646
Noncurrent liabilities		
Provision for retirement benefits	159,782	161,044
Negative goodwill	448,687	-
Other	324,978	235,507
Total noncurrent liabilities	933,448	396,552
Total liabilities	3,802,062	4,411,198
Net assets		
Shareholders' equity		
Capital stock	2,216,945	2,216,945
Capital surplus	2,069,003	2,069,003
Retained earnings	23,427,325	24,307,387
Treasury stock	(2,294,733)	(1,599,822)
Total shareholders' equity	25,418,541	26,993,514
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	186,426	165,607
Deferred gains or losses on hedges	(3,633)	(21,209)
Foreign currency translation adjustment	(1,781,932)	(1,837,208)
Total valuation and translation adjustments	(1,599,138)	(1,692,809)
Total net assets	23,819,402	25,300,705
Total liabilities and net assets	27,621,464	29,711,904

(2) Quarterly Consolidated Statement of Income		
(In thousand yen, rounded down)		
	Nine months ended December 31, 2008	Nine months ended December 31, 2009
Net sales	19,820,536	12,662,835
Cost of sales	9,396,369	7,129,169
Gross profit	10,424,167	5,533,666
Reversal of unrealized income on installment sales	17,229	12,740
Provision of unrealized income on installment sales	-	60,548
Gross profit-net	10,441,397	5,485,857
Selling, general and administrative expenses	7,184,592	6,004,299
Operating income (loss)	3,256,804	(518,441)
Non-operating income		
Interest income	131,045	28,354
Dividends income	19,197	20,611
Interest on refund	261,641	26,588
Amortization of negative goodwill	-	128,196
Other	129,001	52,363
Total non-operating income	540,886	256,114
Non-operating expenses		
Interest expenses	64	926
Foreign exchange losses	458,726	66,159
Other	12,917	15,498
Total non-operating expenses	471,709	82,583
Ordinary income (loss)	3,325,982	(344,911)
Extraordinary income		
Gain on sales of noncurrent assets	4,916	-
Gain on sales of investment securities	-	5,778
Gain on bad debts recovered	37,148	-
Reversal of allowance for doubtful accounts	42,102	42,009
Total extraordinary income	84,166	47,787
Extraordinary loss		
Loss on sales of noncurrent assets	1,567	1,330
Loss on retirement of noncurrent assets	5,838	9,619
Loss on valuation of investment securities	30,754	-
Loss on valuation of golf club membership	2,250	1,500
Office transfer expenses	-	19,107
Total extraordinary losses	40,410	31,556
Income (loss) before income taxes and minority interests	3,369,738	(328,679)
Income taxes-current	918,459	87,791
Income taxes-deferred	277,058	(73,519)
Total income taxes	1,195,518	14,272
Net income (loss)	2,174,220	(342,951)

(3) Quarterly Consolidated Statement of Cash Flow		
(In thousand yen, rounded down)		
	Nine months ended December 31, 2008	Nine months ended December 31, 2009
Net cash provided by (used in) operating activities		
Income (loss) before income taxes and minority interests	3,369,738	(328,679)
Depreciation and amortization	665,037	683,167
Amortization of negative goodwill	-	(128,196)
Increase (decrease) in provision	(30,367)	(342,298)
Increase (decrease) in provision for loss on liquidation of subsidiaries and affiliates	(71,248)	-
Interest and dividends income	(150,243)	(48,966)
Interest expenses	64	926
Foreign exchange losses (gains)	109,736	28,504
Loss (gain) on sales and retirement of property, plant and equipment	2,488	10,949
Loss (gain) on sales of investment securities	-	(5,778)
Loss (gain) on valuation of investment securities	30,754	-
Loss on valuation of golf club memberships	-	1,500
Decrease (increase) in notes and accounts receivable-trade	(178,050)	199,960
Decrease (increase) in inventories	(1,276,710)	1,300,204
Increase (decrease) in notes and accounts payable-trade	972,344	(615,233)
Decrease (increase) in consumption taxes refund receivable	117,833	59,091
Other, net	(1,201,733)	(765,463)
Subtotal	2,359,645	49,688
Interest and dividends income received	168,252	48,346
Interest expenses paid	(64)	(926)
Income taxes paid	(426,962)	(649,020)
Income taxes refund	23,768	1,868,990
Net cash provided by (used in) operating activities	2,124,638	1,317,078
Net cash provided by (used in) investing activities		
Net decrease (increase) in time deposits	-	(176,523)
Net decrease (increase) in short-term investment securities	1,026,465	94,845
Purchase of property, plant and equipment	(434,400)	(626,980)
Proceeds from sales of property, plant and equipment	11,183	2,820
Purchase of intangible assets	(32,913)	(34,192)
Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation	-	254,719
Purchase of investment securities	(2,137)	(985)
Proceeds from sales of investment securities	-	46,162
Collection of loans receivable	-	14,306
Proceeds from liquidation of subsidiaries	-	15,000
Proceeds from sales of golf club memberships	3,700	-
Other, net	(30,401)	800
Net cash provided by (used in) investing activities	541,497	(410,026)
Net cash provided by (used in) financing activities		
Decrease in short-term loans payable	-	(200,000)
Proceeds from lease obligations	-	52,826
Repayments of lease obligations	-	(3,040)
Cash dividends paid	(647,694)	(496,507)
Purchase of treasury stock	(793,043)	(694,911)
Proceeds from sales of treasury stock	210	-
Net cash provided by (used in) financing activities	(1,440,527)	(1,341,631)
Effect of exchange rate change on cash and cash equivalents	(640,165)	(37,481)
Net increase (decrease) in cash and cash equivalents	585,443	(472,061)
Cash and cash equivalents at beginning of period	11,469,131	12,559,163
Cash and cash equivalents at the end of period	12,054,574	12,087,101

(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 equipment 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 the nine months ended December 31, 2008, 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/ Corporate	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	941,819	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. Each global geographical division other than Japan consists of the following countries.

- (1) North AmericaU.S.A.
- (2) AsiaHong Kong, Thailand
- (3) EuropeGermany, UK, Bulgaria

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 equipment 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 the nine months ended December 31, 2009, the disclosure of business segment information has been omitted.

b. Geographical segment information

Nine months ended December 31, 2009 (From April 1, 2009 to December 31, 2009)

(In thousand yen, rounded down)

	Japan	North America	Asia	Europe	Total	Elimination/ Corporate	Consolidated
I Net sales							
(1) Sales to third parties	5,831,502	3,902,218	10,393	2,918,719	12,662,835	-	12,662,835
(2) Intersegment sales	2,767,209	9,261	1,625,502	19,152	4,421,125	(4,421,125)	-
Total Sales	8,598,711	3,911,480	1,635,895	2,937,872	17,083,960	(4,421,125)	12,662,835
Operating income and loss	(1,443,771)	(6,545)	(84,166)	244,378	(1,290,104)	771,662	(518,441)

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

2. Each global geographical division other than Japan consists of the following countries.

- (1) North AmericaU.S.A.
- (2) AsiaHong Kong, Thailand
- (3) EuropeGermany, UK, Bulgaria

c. Overseas Net Sales
Nine months ended December 31, 2008

(In thousand yen, rounded down)

	<u>North America</u>	<u>Europe</u>	<u>Other Areas</u>	<u>Total</u>
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. Each 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, UK, 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.

Nine months ended December 31, 2009

(In thousand yen, rounded down)

	<u>North America</u>	<u>Europe</u>	<u>Other Areas</u>	<u>Total</u>
I. Overseas net sales	3,334,860	2,953,558	603,197	6,891,616
II. Consolidated net sales				12,662,835
III. Overseas net sales as a percentage of consolidated net sales	26.3%	23.3%	4.8%	54.4%

- (Note) 1. The geographical areas are classified according to their geographical closeness.
2. Each 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, UK, 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 due to little effect on the financial results.

(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.

(In thousand yen, rounded down)

Operational Divisions	Nine months ended December 31, 2009	
	Net Sales	Ratio (%)
Money-handling machines	8,271,660	65.3
Equipment for the amusement industry	3,987,647	31.5
Others	403,527	3.2
Total	12,662,835	100.0

(Note) The consumption tax is not included.