### Document and entity information

	Mar 2020	Dec 2019
Company information		
Company information		
FASF member mark Document name		true 第3四半期決算短信 〔日本基準〕(連 結)
Filing date		2020-02-05
Company name		Howa Machinery,Lt
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		620
URL		http://www.howa.c p/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2020-03-31	
Quarterly period		
Representative		
Title		代表取締役社長
Name		塚本 高広
Inquiries		
Title		常務取締役総務部 長
Name		石原 啓充
Tel		052-408-1001
Other		
Quarterly statement filing date (as planned)		2020-02-14
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** 

(		
	Dec 2019	Dec 2018
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	14,112	15,76
% change	-10.5	16.8
Operating profit		
Operating profit	518	63
% change	-17.8	-
Ordinary profit		
Ordinary profit	572	673
% change	-15.1	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	386	793
% change	-51.4	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	362	29
Change in comprehensive income	21.7	-8.
Other consolidated operating results		
Basic earnings per share (Yen)	31.18	63.78
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

#### **Business Results-Quarterly financial positions**

(in millions of yens)		
	Dec 2019	Mar 2019
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	24,217	24,354
Net assets	15,393	15,279
Capital adequacy ratio (%)	63.5	62.7
Net assets per share (Yen)	1,242.59	1,232.96
Note to consolidated financial positions		
Owner's equity	15,388	15,269
Note to financial positions	-	

### **Business Results-Note to quarterly business results**

	Dec 2019
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 2020	Dec 2019	Mar 2019
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		20.00
Forecast	20.00	
Upper	-	
Lower	-	
Annual		
Result		20.00
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	-	

#### **Quarterly Forecasts**

(in millions of yens)

	Mar 2020
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 2020年 3月期の連 結業績予想(2019年 4月 1日~2020年 3月 31日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	20,00
Upper	-
Lower	-
% change	
Forecast	-10.
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	48
Upper	-
Lower	-
% change	
Forecast	-53.
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	50
Upper	-
Lower	-
% change	
Forecast	-54.
Upper	-
Lower	-

Profit attributable to owners of parent

Profit attributable to owners of parent		
Forecast		360
Upper	-	
Lower	-	
% change		
Forecast		-68.2
Upper	-	
Lower	-	
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		29.07
Upper	-	
Lower	-	
Note to consolidated forecasts		
Note to forecasts	-	
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 2019
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 2019
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	<ul> <li>(注)詳細は、添付資料7ページ「2.四半期連結財務諸表及び主な注記(3)四半期連結財務諸表に関する注記事項(四半期連結財務諸表に関する注記事項(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。</li> </ul>

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

	Dec 2019
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	true
Changes in accounting estimates	true
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	<ul> <li>(注)詳細は、添付資料7ページ「2.四半期連結財務諸表及び主な注記(3)四半期連結財務諸表及び主な注記(3)四半期連結財務諸表に</li> <li>関する注記事項(会計方針の変更)をご覧ください。</li> </ul>

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

	Dec 2019	Mar 2019	Dec 2018
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	163,686	163,445	
Average number of shares	12,384,537		12,443,232
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

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