

Summary Financial Statements (Consolidated)
for First Quarter of Fiscal Year 2012 (Year Ending March 31, 2013) (Japan GAAP)

August 1, 2012

Company name: Amano Corporation Listed on: TSE, OSE
Securities code: 6436 URL: <http://www.amano.co.jp/>
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Scheduled date for filing of quarterly securities report: August 6, 2012

Scheduled date for start of dividend payments: —

Supplementary explanation materials prepared for quarterly financial results: None

Briefing held on quarterly financial results: None

(Amounts less than 1 million yen are rounded down)

1. Business results for first quarter of fiscal year 2012 (April 1, 2012 to June 30, 2012)

(1) Operating results

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	(% change)	Millions of yen	(% change)	Millions of yen	(% change)	Millions of yen	(% change)
1Q of FY 2012 (year ending March 2013)	20,706	3.7	872	26.6	1,034	24.2	419	22.1
1Q of FY 2011 (year ended March 2012)	19,976	9.4	689	837.2	832	281.3	343	—

Note: Comprehensive income First quarter of FY 2012 (year ending March 2013): ¥1,357 million (18.6%)
First quarter of FY 2011 (year ended March 2012): ¥1,144 million (n/a)

	Net income per share	Diluted net income per share
	Yen	Yen
1Q of FY 2012 (year ending March 2013)	5.47	—
1Q of FY 2011 (year ended March 2012)	4.48	—

(2) Financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
1Q of FY 2012 (as of June 30, 2012)	105,051	72,542	68.9	944.33
FY 2011 (as of March 31, 2012)	103,477	72,191	69.6	940.07

Reference: Equity capital First quarter of FY 2012 (as of June 30, 2012): ¥72,331 million
FY 2011 (as of March 31, 2012): ¥72,005 million

2. Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY 2011 (year ended March 2012)	—	13.00	—	13.00	26.00
FY 2012 (year ending March 2013)	—	—	—	—	—
FY 2012 (year ending March 2013) (est.)	—	13.00	—	13.00	26.00

Note: Revisions to most recently released dividend forecast: None

3. Forecast earnings for fiscal year 2012 (April 1, 2012 to March 31, 2013)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
First half	46,000	7.9	3,100	24.9	3,200	18.7	1,500	12.3	19.58
Full year	93,500	6.1	7,000	18.3	7,400	17.1	3,800	57.4	49.61

Note: Revisions to most recently released earnings forecast: None

Notes

(1) Significant changes among subsidiaries during the quarter under review : None
 (i.e. changes among specific subsidiaries resulting in a change in the scope of consolidation)

(2) Application of accounting procedures specific to the preparation of the consolidated quarterly financial statement : Yes

(3) Changes to accounting policy, changes to accounting forecasts, and restatements

[1] Changes arising from revision of accounting standards : Yes

[2] Changes to accounting policy other than those in [1] above : None

[3] Changes to accounting forecasts : Yes

[4] Restatements : None

Note: The “circumstances in which it is difficult to distinguish changes to accounting policy from changes to accounting forecasts” category applies, due to a change of the depreciation method used from the first quarter onward.

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

[1] Number of shares issued and outstanding at the end of the period (including treasury stock)	As of 1Q ended June 30, 2012	81,257,829 shares	As of March 31, 2012	81,257,829 shares
[2] Number of shares of treasury stock at the end of the period	As of 1Q ended June 30, 2012	4,661,984 shares	As of March 31, 2012	4,661,851 shares
[3] Average number of shares outstanding (over the consolidated fiscal year under review)	As of 1Q ended June 30, 2012	76,595,915 shares	As of 1Q ended June 30, 2011	76,596,628 shares

Note: Presentation of the implementation status of quarterly review procedures

These quarterly Summary Financial Statements are not subject to the quarterly review procedures stipulated in Japan’s Financial Instruments and Exchange Act. As of the date of release of these quarterly Summary Financial Statements, the quarterly financial statement review procedures stipulated in the Act have not yet been completed.

Note: Explanation concerning appropriate use of the earnings forecast, and other matters to note

Earnings forecasts and other forward-looking statements contained in this document are based on information available at the time of this document’s preparation and on certain assumptions that are deemed to be reasonable. A variety of factors could cause actual results to differ significantly from the forecasts.