

Summary Financial Statements (Consolidated)
for First Quarter of Fiscal Year 2014 (Year Ending March 31, 2015) (Japan GAAP)

July 31, 2014

Company name: Amano Corporation Listed on: TSE
Securities code: 6436 URL <http://www.amano.co.jp/>
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General Manager, Corporate Planning
Scheduled date for filing of quarterly securities report: August 5, 2014
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 2014 (April 1, 2014 to June 30, 2014)

(1) Operating results

(Percentages represent year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
1Q of FY 2014 (year ending March 2015)	22,265	4.7	554	(42.8)	599	(44.1)	194	(60.3)
1Q of FY 2013 (year ended March 2014)	21,272	2.7	969	11.0	1,072	3.6	491	17.2

Note: Comprehensive income First quarter of FY 2014 (year ending March 2015): ¥-229 million (-112.4%)
First quarter of FY 2013 (year ended March 2014): ¥1,856 million (36.7%)

	Net income per share	Diluted net income per share
	Yen	Yen
1Q of FY 2014 (year ending March 2015)	2.55	—
1Q of FY 2013 (year ended March 2014)	6.42	—

(2) Financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
1Q of FY 2014 (as of June 30, 2014)	119,109	82,938	69.3	1,077.32
FY 2013 (as of March 31, 2014)	122,838	83,482	67.6	1,084.44

Reference: Equity capital First quarter of FY 2014 (as of June 30, 2014): ¥82,514 million
FY 2013 (as of March 31, 2014): ¥83,060 million

2. Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY 2013 (year ended March 2014)	—	13.00	—	17.00	30.00
FY 2014 (year ending March 2015)	—				
FY 2014 (year ending March 2015) (est.)		15.00	—	17.00	32.00

Note: Revisions to most recently released dividend forecast: None

3. Forecast earnings for fiscal year 2014 (April 1, 2014 to March 31, 2015)

(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	51,500	11.0	3,100	0.1	3,410	0.3	2,700	42.6	35.25
Full year	110,000	7.7	9,100	3.1	9,700	2.9	6,300	18.9	82.25

Note: Revisions to most recently released earnings forecast: None

Notes

- (1) Significant changes among subsidiaries during the fiscal year under review (i.e. changes among specific subsidiaries resulting in a change in the scope of consolidation) : None
- (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 : None
 - [4] Restatements : None

(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, 2014	76,657,829 shares	As of March 31, 2014	76,657,829 shares
[2] Number of shares of treasury stock at the end of the period	As of 1Q ended June 30, 2014	65,156 shares	As of March 31, 2014	64,808 shares
[3] Average number of shares outstanding (over the fiscal year under review up to June 30, 2014)	As of 1Q ended June 30, 2014	76,592,815 shares	As of 1Q ended June 30, 2013	76,594,915 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.