

## Document and entity information

	Mar 2025	Dec 2024
Company information		
Company information		
FASF member mark		true
Document name		第3 四半期決算短信 〔日本基準〕（連 結）
Filing date		2025-02-14
Company name		Howa Machinery,Ltd.
Securities code		6203
URL		https://www.howa.co. jp/
Representative		
Title		代表取締役社長
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Inquiries		
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Supplemental material of results		-
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨 て）
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		true
Nagoya Premire		true
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2025-03-31	
Quarterly period		3

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2024	Dec 2023
Quarterly operating results		
Quarterly operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	16,563	14,423
% change	14.8	8.0
Operating profit		
Operating profit	1,033	196
% change	427.0	-45.2
Ordinary profit		
Ordinary profit	1,195	270
% change	342.6	-50.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	850	212
% change	300.9	-54.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,517	851
Change in comprehensive income	78.3	21.9
Other consolidated operating results		
Basic earnings per share (Yen)	70.54	17.61
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2024	Mar 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	33,096	30,289
Net assets	18,621	17,334
Capital adequacy ratio (%)	56.3	57.2
Note to consolidated financial positions		
Owner's equity	18,621	17,334
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2024
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 2025	Dec 2024	Mar 2024
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 2025
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2025年 3 月期の 連結業績予想（2024 年 4 月 1 日 ~ 2025年 3 月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	24,100
Upper	-
Lower	-
% change	
Forecast	21.8
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	1,120
Upper	-
Lower	-
% change	
Forecast	188.7
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,250
Upper	-
Lower	-
% change	
Forecast	168.2
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	870
Upper	-
Lower	-
% change	

Forecast	-
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	72.16
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	true

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Dec 2024
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Number of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2024
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	(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の作成に特有の会計処理の適用)」をご覧ください。

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

	Dec 2024
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	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	

Note to changes in accounting policies, accounting estimates and retrospective restatement

(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 (会計方針の変更に関する注記)」をご覧ください。

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

	Dec 2024	Mar 2024	Dec 2023
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	487,351	500,678	
Average number of shares	12,056,351		12,053,906
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	(注) 期末自己株式数には、株式会社日本カストディ銀行 (信託 E 口) が保有する当社株式 (2025 年 3 月期 3 Q 170,500 株) が含まれております。また、株式会社日本カストディ銀行 (信託 E 口) が保有する当社株式を、期中平均株式数の計算において控除する自己株式に含めております (2025 年 3 月期 3 Q 151,555 株)		

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