

Summary Report on the Consolidated Results for the Nine Months Ended December 31, 2009

AMADA CO., LTD.

Listed on the TSE and OSE

Stock Code: 6113

(URL <http://www.amada.co.jp>)

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Date of scheduled payment of dividends: ---

(Amounts less than one million yen are truncated.)

1. Consolidated Business Performance for the Nine Months Ended December 31, 2009 (from April 1, 2009 to December 31, 2009)

(1) Operating Results (Cumulative) Percentages indicate year-on-year increase (decrease).

	Net sales		Operating income (loss)		Ordinary income (loss)		Net income (loss)	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2009	87,214	(50.6)	(10,053)	---	(6,340)	---	(5,587)	---
Nine months ended December 31, 2008	176,554	---	18,197	---	16,032	---	8,713	---

	Net income (loss) per share	Net income per share after dilution
	Yen	Yen
Nine months ended December 31, 2009	(14.63)	---
Nine months ended December 31, 2008	22.67	---

(2) Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2009	462,530	385,285	82.9	1,004.19
As of March 31, 2009	479,947	392,636	81.3	1,021.17

(Reference) Total shareholders' equity: As of December 31, 2009: ¥383,553 million

As of March 31, 2009: ¥390,098 million

2. Dividends

	Dividends per share				
	First quarter	Second quarter	Third quarter	Fourth quarter	Total
Record date	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2009	---	11.00	---	5.00	16.00
Fiscal year ending March 31, 2010	---	5.00	---		
Fiscal year ending March 31, 2010 (Forecast)				5.00	10.00

Note: Revision to dividend forecasts during the three months ended December 31, 2009: None

3. Consolidated Forecasts for the Fiscal Year Ending March 31, 2010 (from April 1, 2009 to March 31, 2010)

Percentages indicate year-on-year increase (decrease).

	Net sales		Operating income (loss)		Ordinary income (loss)	
	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ending March 31, 2010	130,000	(42.4)	(10,000)	---	(5,500)	---

	Net income (loss)		Net income (loss) per share
	Millions of yen	%	Yen
Fiscal year ending March 31, 2010	(4,500)	---	(11.78)

Notes: Revision to consolidated forecasts during the three months ended December 31, 2009: None

4. Other Items

1. Changes in the scope of consolidation for significant subsidiaries during nine months: None
2. Application of simplified accounting procedures or special accounting procedures for the quarterly consolidated financial statements: None
3. Changes in significant accounting policies, procedures or presentation method, etc. for the quarterly consolidated financial statements:
 - 1) Changes based on revision of accounting standards: None
 - 2) Changes other than 1) above: None
4. Number of shares issued and outstanding (common stock)
 - 1) Number of shares of common stock outstanding at end of period, including treasury stock

December 31, 2009	396,502,117 shares
March 31, 2009	396,502,117 shares
 - 2) Number of treasury stock at end of period

December 31, 2009	14,548,794 shares
March 31, 2009	14,491,062 shares
 - 3) Average number of shares outstanding for each period (cumulative quarterly periods)

Nine months ended December 31, 2009	381,975,572 shares
Nine months ended December 31, 2008	384,397,327 shares

Explanation regarding the appropriate use of forecasts of business results

The above forecasts of future performance are based on information available to the Company at the present time and are subject to potential risks and uncertainty. Accordingly, actual results may differ significantly from any expressed future performance herein due to various factors.

Consolidated Financial Statements

Consolidated Balance Sheets

(Millions of yen; amounts less than one million yen are truncated.)

Item	Period	As of December 31, 2009	As of March 31, 2009
		Amount	Amount
(Assets)			
Current assets:			
Cash and deposits		64,256	58,537
Notes and accounts receivable—trade		86,561	103,376
Lease investment assets		10,651	11,841
Short-term investment securities		26,604	23,049
Merchandise and finished goods		52,613	59,075
Work in process		4,298	3,746
Raw materials and supplies		10,804	12,708
Other		9,011	13,684
Allowance for doubtful accounts		(2,801)	(2,417)
Total current assets		262,000	283,600
Noncurrent assets:			
Property, plant and equipment:			
Buildings and structures, net		43,281	41,501
Other, net		64,228	62,267
Total property, plant and equipment		107,509	103,769
Intangible assets:			
Goodwill		3,740	2,871
Other		4,219	4,339
Total intangible assets		7,959	7,211
Investments and other assets:			
Investment securities		58,639	59,029
Other		27,954	27,695
Allowance for doubtful accounts		(1,533)	(1,359)
Total investments and other assets		85,060	85,365
Total noncurrent assets		200,530	196,347
Total assets		462,530	479,947

(Millions of yen; amounts less than one million yen are truncated.)

Item	Period	As of December 31, 2009	As of March 31, 2009
		Amount	Amount
(Liabilities)			
Current liabilities:			
Notes and accounts payable—trade		6,378	17,081
Short-term loans payable		10,430	4,772
Income taxes payable		1,189	948
Provision for bonuses		823	2,050
Provision for directors' bonuses		62	154
Unrealized income on installment sales		17,430	21,227
Other		15,009	17,055
Total current liabilities		51,324	63,289
Noncurrent liabilities:			
Long-term loans payable		2,316	591
Provision for retirement benefits		12,874	12,805
Provision for directors' retirement benefits		144	35
Negative goodwill		860	894
Other		9,724	9,694
Total noncurrent liabilities		25,920	24,021
Total liabilities		77,245	87,311
(Net assets)			
Shareholders' equity:			
Capital stock		54,768	54,768
Capital surplus		163,199	163,199
Retained earnings		202,017	211,424
Treasury stock		(9,066)	(9,031)
Total shareholders' equity		410,918	420,360
Valuation and translation adjustments			
Valuation difference on available-for-sale securities		(4,552)	(5,722)
Revaluation reserve for land		(7,927)	(7,927)
Foreign currency translation adjustment		(14,885)	(16,611)
Total valuation and translation adjustments		(27,364)	(30,261)
Minority interests		1,731	2,537
Total net assets		385,285	392,636
Total liabilities and net assets		462,530	479,947

Consolidated Statements of Income

(Millions of yen; amounts less than one million yen are truncated.)

Item	Period	Nine months ended December 31, 2008	Nine months ended December 31, 2009
		Amount	Amount
Net sales		176,554	87,214
Cost of sales		100,736	57,476
Gross profit		75,817	29,737
Selling, general and administrative expenses			
Sales commission		7,062	4,481
Packing and transportation expenses		7,105	3,329
Salaries and allowances		15,946	12,507
Other		30,252	23,575
Total selling, general and administrative expenses		60,366	43,893
Reversal of deferred income on installment sales		6,422	6,037
Deferred unrealized income on installment sales		3,676	1,935
Operating income (loss)		18,197	(10,053)
Non-operating income			
Interest income		2,454	1,863
Other		2,667	2,647
Total non-operating income		5,121	4,511
Non-operating expenses			
Interest expenses		---	255
Loss on valuation of investment securities		---	175
Foreign exchange losses		5,479	---
Equity in losses of affiliates		---	173
Other		1,806	193
Total non-operating expenses		7,286	798
Ordinary income (loss)		16,032	(6,340)
Extraordinary income			
Gain on sales of investment securities		---	236
Gain on adjustment for changes of accounting standard for lease transactions		1,113	---
Income from collection on previously of written-off security		---	241
Subsidy income		312	---
Other		24	12
Total extraordinary income		1,451	491
Extraordinary loss			
Loss on retirement of noncurrent assets		75	790
Loss on valuation of investment securities		118	15
Special retirement expenses		---	613
Other		29	181
Total extraordinary loss		223	1,601
Income (loss) before income taxes		17,260	(7,450)
Income taxes—current		5,873	663
Income taxes—deferred		2,262	(2,585)
Total income taxes		8,136	(1,922)
Minority interests in income		409	59
Net income (loss)		8,713	(5,587)

Notes regarding assumption of a going concern

No events to be noted for this purpose.

Segment Information by Location of Operations

Nine months ended December 31, 2008 (from April 1, 2008 to December 31, 2008)

(Millions of yen; amounts less than one million yen are truncated.)

	Japan	North America	Europe	Asia	Other regions	Total	Eliminations and corporate	Consolidated
Sales								
(1) Outside customers	85,064	23,683	45,554	21,547	704	176,554	---	176,554
(2) Interarea	39,240	386	1,163	2,075	---	42,865	(42,865)	---
Total	124,304	24,070	46,718	23,622	704	219,420	(42,865)	176,554
Operating income	6,640	1,452	5,269	2,967	84	16,414	1,782	18,197

Notes:

1. Classification of countries and regions is determined by geographic proximity.
2. Regions excluding Japan are classified as follows.
 - i. North America: United States, Canada, Mexico
 - ii. Europe: United Kingdom, Germany, France, Italy, Spain, Austria, Sweden, Russia, Turkey
 - iii. Asia: China, Taiwan, South Korea, Singapore, Malaysia, Thailand, India
 - iv. Other regions: Australia

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

(Millions of yen; amounts less than one million yen are truncated.)

	Japan	North America	Europe	Asia	Other regions	Total	Eliminations and corporate	Consolidated
Sales								
(1) Outside customers	43,006	12,829	19,419	11,310	648	87,214	---	87,214
(2) Interarea	10,202	177	296	726	---	11,402	(11,402)	---
Total	53,209	13,006	19,715	12,036	648	98,616	(11,402)	87,214
Operating income (loss)	(11,457)	(818)	(794)	915	47	(12,107)	2,054	(10,053)

Notes:

1. Classification of countries and regions is determined by geographic proximity.
2. Regions excluding Japan are classified as follows.
 - i. North America: United States, Canada, Mexico
 - ii. Europe: United Kingdom, Germany, France, Italy, Spain, Austria, Sweden, Russia, Turkey
 - iii. Asia: China, Taiwan, South Korea, Singapore, Malaysia, Thailand, India
 - iv. Other regions: Australia

Sales to Foreign Customers

Nine months ended December 31, 2008 (from April 1, 2008 to December 31, 2008)

(Millions of yen; amounts less than one million yen are truncated.)

	North America	Europe	Asia	Other regions	Total
Sales to foreign customers (A)	23,617	44,340	28,395	4,587	100,941
Consolidated net sales (B)	---	---	---	---	176,554
(A) / (B)	13.4%	25.1%	16.1%	2.6%	57.2%

Notes:

1. Classification of countries and regions is determined by geographic proximity.
2. Regions excluding Japan are classified as follows.
 - i. North America: United States, Canada and others
 - ii. Europe: United Kingdom, Germany, France, Italy, Spain, Austria, Sweden, Russia, Turkey and others
 - iii. Asia: China, Taiwan, South Korea, Singapore, Malaysia, Thailand, India and others
 - iv. Other regions: Australia, Brazil and others
3. Overseas sales are those sales made by the Company and its consolidated subsidiaries in regions outside Japan.

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

(Millions of yen; amounts less than one million yen are truncated.)

	North America	Europe	Asia	Other regions	Total
Sales to foreign customers (A)	12,670	18,378	14,830	2,203	48,083
Consolidated net sales (B)	---	---	---	---	87,214
(A) / (B)	14.5%	21.1%	17.0%	2.5%	55.1%

Notes:

1. Classification of countries and regions is determined by geographic proximity.
2. Regions excluding Japan are classified as follows.
 - i. North America: United States, Canada and others
 - ii. Europe: United Kingdom, Germany, France, Italy, Spain, Austria, Sweden, Russia, Turkey and others
 - iii. Asia: China, Taiwan, South Korea, Singapore, Malaysia, Thailand, India and others
 - iv. Other regions: Australia, Brazil and others
3. Overseas sales are those sales made by the Company and its consolidated subsidiaries in regions outside Japan.

Note regarding Significant Change in Shareholders' Equity

None

Other Information: Orders and Sales by Group

Orders Received

(Millions of yen; amounts less than one million yen are truncated.)

Group category	Period	Nine months ended December 31, 2008				Nine months ended December 31, 2009			
		Orders received		Balance of outstanding orders		Orders received		Balance of outstanding orders	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
			%		%		%		%
Sheet-Metal Processing Machinery		126,825	73.5	26,534	77.0	69,096	75.4	17,923	82.3
Machines		87,267	50.6	24,864	72.2	43,099	47.0	16,769	77.0
Software and FA equipment		4,739	2.7	876	2.5	2,964	3.2	758	3.5
After-sale services		8,508	4.9	25	0.1	6,965	7.6	9	0.0
Expandable supplies, such as toolings		26,309	15.3	767	2.2	16,066	17.6	385	1.8
Bandsaws		26,539	15.4	2,916	8.5	12,560	13.7	771	3.5
Presses		6,529	3.8	1,188	3.5	3,600	3.9	741	3.4
Machine Tools		10,486	6.1	3,782	11.0	4,814	5.3	2,354	10.8
Real Estate Leasing		812	0.5	---	---	800	0.9	---	---
Others		1,319	0.7	6	0.0	777	0.8	1	0.0
Total		172,513	100.0	34,428	100.0	91,649	100.0	21,792	100.0

Sales Results

(Millions of yen; amounts less than one million yen are truncated.)

Group category	Period	Nine months ended December 31, 2008		Nine months ended December 31, 2009	
		Amount	Ratio	Amount	Ratio
			%		%
Sheet-Metal Processing Machinery		128,458	72.8	65,164	74.7
Machines		88,519	50.2	39,390	45.2
Software and FA equipment		4,903	2.8	2,633	3.0
After-sales services		8,523	4.8	6,983	8.0
Expandable supplies, such as toolings		26,512	15.0	16,157	18.5
Bandsaws		26,166	14.8	12,972	14.9
Presses		7,091	4.0	3,540	4.1
Machine Tools		12,711	7.2	3,956	4.5
Real Estate Leasing		812	0.5	800	0.9
Others		1,312	0.7	779	0.9
Total		176,554	100.0	87,214	100.0

Note: For orders received and sales results, amounts exclude consumption tax.