



October 31, 2017

To Whom It May Concern:

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**Notice Regarding Differences Between Q2 Financial Forecast and Actual Results**

This is to notify that there are differences between the second quarter consolidated financial forecast for the fiscal year ending March 2018 (April 1, 2017 to September 30, 2017) that was published on May 9, 2017 and the actual results announced today. Details are provided below:

**DETAILS**

1. Difference between previous second quarter consolidated financial forecast for the fiscal year ending March 2018 and actual results (April 1, 2017 ~ September 30, 2017)

(Rounded off to the nearest JPY million)

	Sales	Operating Income	Ordinary Income	Quarterly Net Income Attributable to the Parent	Quarterly Net Income Per Share
Previously published forecast (A)	JPY millions 347,000	JPY millions 23,000	JPY millions 22,000	JPY millions 14,000	JPY 22.85
Actual results (B)	355,319	28,982	28,925	19,769	32.26
Amount increase or decrease (B-A)	8,319	5,982	6,925	5,769	—
Percent increase or decrease (%)	2.4	26.0	31.5	41.2	—
(Reference) 2Q FY2016 Actuals (2Q of period ended March 2017)	317,828	18,620	18,238	13,102	21.38

(Reasons for the Difference)

In terms of sales, there was a significant increase from the Construction Machinery segment which resulted in the difference between the previous second quarter consolidated financial forecast and the actual results. In addition, profitability (operating income, ordinary income and quarterly net income) also improved as compared to the previous forecast mainly due to better than anticipated sales in the Construction Machinery segment.

END