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Press Release

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Japan Cash Machine Revises Financial Results Forecast and Dividend Forecast

Japan Cash Machine Co., Ltd., today announced the revision of its financial forecast and dividend forecast for half-year ended September 30, 2006 and full-year ending March 31, 2007, which were previously announced on May 12, 2006.

1. Revision of financial results forecast for half-year ended September 30, 2006

(April 1, 2006 - September 30, 2006)

(Million of Yen)

	Consolidated			Non-Consolidated		
	Net Sales	Ordinary Income	Net Income	Net Sales	Ordinary Income	Net Income
Previous Forecast (A) (May 12, 2006)	18,800	3,300	2,000	15,600	2,650	1,850
Revised Forecast (B)	15,280	1,730	470	12,850	1,900	850
Changes from previous Forecast (B) – (A)	(3,520)	(1,570)	(1,530)	(2,750)	(750)	(1,000)
Changes (%)	(18.7)	(47.6)	(76.5)	(17.6)	(28.3)	(54.1)
Results of half-year ended September 30, 2005	15,453	2,550	1,349	12,542	2,611	1,797

2. Revision of financial results forecast for full-year ending March 31, 2007

(April 1, 2006 -March 31, 2007)

(Million of Yen)

	Consolidated			Non-Consolidated		
	Net Sales	Ordinary Income	Net Income	Net Sales	Ordinary Income	Net Income
Previous Forecast (A) (May 12, 2006)	38,800	6,700	4,200	32,000	4,600	3,100
Revised Forecast (B)	34,000	3,500	1,550	28,000	2,950	1,500
Changes from previous Forecast (B) – (A)	(4,800)	(3,200)	(2,650)	(4,000)	(1,650)	(1,600)
Changes (%)	(12.4)	(47.8)	(63.1)	(12.5)	(35.9)	(51.6)
Results of year ended March 31, 2006	32,594	5,023	2,969	26,548	3,968	2,750

(Provided for convenience purpose only. Japanese-language original controls in all cases.)

### 3. Revision of Forecast for dividend per share (April 1, 2006 -March 31, 2007)

(Yen)

	Half-Year	Year End	Full-Year
Previous Forecast (May 12, 2006)	20.00	20.00	40.00
Revised Forecast	10.00	10.00	20.00
Previous Dividends per share (Year ended on March 31, 2006)	18.00	22.00	40.00

#### 4. Reasons for Revision

During the half-year period, in the overseas gaming market, sales increased due to slight recovery of demand in North America. Meanwhile, in Europe, due to an anticipated amendment on gaming regulations in Russia, which is JCM's main gaming market, demand in the market has temporarily slowed down. With acceleration of price competition among other manufacturers, the environment in overseas gaming market has become drastically severe.

Domestically, in the equipment for the amusement industry, due to an amendment on regulations for pachinko related equipments, pachinko parlors focus on investing on their machines, causing a slowing effect on investment in facility equipments. Furthermore, they discourage their investment plans for opening of new stores and remodeling of existing stores. For these reasons, the demand in facility equipments has increasingly declined, and the price competition has been intensified among other manufacturers.

On profit site, due to decline in selling price, and increase in expenditures to maintain market reliability and litigation expenses, profit is forecasted to decline significantly. In addition, JCM anticipates posting loss on devaluation of investment in securities as extraordinary expenses.

For the full-year, on sales site, the significant market upturn will not be expected in the equipment for the amusement industry in the near future, and the market condition will continue to be severe. The market continues to be unpredictable situation due to intensified competition within and outside of Japan. On profit site, although JCM has focused on improving efficiency in products production and logistics, JCM anticipates the difficulty in the significant improvement during this fiscal year.

For the reasons above, JCM revised financial results forecast, and it is extremely regrettable, but JCM revised the dividend forecast.

Taking a rapidly changing market environment seriously as a significant management issue, JCM will engage in recovering its business performance for the following fiscal year. Further, JCM makes efforts on restructuring solid constitution of the company to respond flexibly to any situations, aiming for enhancement of corporate competitiveness and stability of corporate management.

The business results for half-year ended September 30, 2006 will be announced on November 10, 2006.

Please note that the forecast above is based on the currently available information, and actual results may differ from the forecast due to subsequent various factors.