


**NICHIDAI CORPORATION**
**Summary of Consolidated Financial Results For the 3<sup>rd</sup> Quarter Ended December 31, 2009**

February 5, 2010

Company name: Nichidai Corporation

Listed Stock Exchange: JASDAQ

Code number: 6467

(URL <http://www.nichidai.jp>)

Company Representative: Motonobu Furuya, President &amp; CEO

Contact Information: Hirokazu Tsuji, Administrative Headquarters General Manager TEL (0774) 62-3481

Reporting date of financial statements: February 12, 2010

Commencement date of dividend payment: -

**1. Consolidated Financial Results for the 3<sup>rd</sup> Quarter Ended December 31, 2009 (From April 1, 2009 to December 31, 2009)**
**(1) Consolidated Operating Results (Total) (% indicates changes in net sales, operating income, etc compared with preceding same period.)**

(Rounded down to the nearest million yen.)

	Net sales		Operating Income		Ordinary Income		Net Income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
For the 3 <sup>rd</sup> Quarter Ended Dec. 31, 2009	4,856	△44.6	△459	—	△464	—	△326	—
Ended Dec. 31, 2008	8,771	—	580	—	457	—	459	—

	EPS		Adjusted EPS	
	Yen	Sen	Yen	Sen
For the 3 <sup>rd</sup> Quarter Ended Dec. 31, 2009	△36	04	—	—
Ended Dec. 30, 2008	50	76	—	—

**(2) Consolidated Financial Position**

	Total Assets	Net Assets	Shareholders' Equity Ratio	BPS	
	Millions of Yen	Millions of Yen	%	Yen	Sen
Ended Dec. 31, 2009	10,941	6,543	57.5	694	50
FY 2009	11,522	6,848	57.2	728	08

(Ref.) Shareholders' Equity FY 2010 for the 3<sup>rd</sup> Quarter 6,286 million yen FY 2009 6,590 million yen
**2. Dividends**

(Record Date)	Dividends per Share									
	End of 1 <sup>st</sup> Quarter		End of 2 <sup>nd</sup> Quarter		End of 3 <sup>rd</sup> Quarter		Year End		Full Year	
	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen
FY 2009	—	—	8	00	—	—	0	00	8	00
FY 2010	—	—	0	00	—	—	—	—	—	—
FY2010 (Forecast)	—	—	—	—	—	—	0	00	0	00

(Note) Change made in forecast of dividends: N/A

**3. Consolidated Forecast for the Year Ending March 2010 (From April 1, 2009 to March 31, 2010)**

	Net sales		Operating Income		Ordinary Income		Net Income		EPS	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen	Sen
Full Year	7,500	△27.8	△490	—	△610	—	△400	—	△44	19

(Note) Change made in Consolidated Forecast: N/A

**4. Others**

(1) Changes of important subsidiaries during the period (changes in specified subsidiaries that involve changes in the scope of consolidation) N/A

(2) Adoption of any simplified way of accounting method or any accounting procedure specific to the preparation of quarterly financial statements: N/A

(3) Changes in accounting principle, procedure or method associated with preparing the consolidated of quarterly financial results

① Changes resulting from revision of accounting policy    Applicable

② Changes other than ①    Inapplicable

(4) Number of outstanding shares (ordinary shares)

① Number of outstanding shares at the end of the term (including treasury stocks)

Ended Dec.31, 2009    9,053,300 shares    FY 2009    9,053,300 shares

② Number of treasury stocks at the end of the term

Ended Dec.31, 2009    1,643 shares    FY 2009    1,643 shares

③ Average number of outstanding shares during the period

Ended Dec.31, 2009    9,051,657 shares    Ended Dec.31, 2008    9,051,696 shares

※ Explanation regarding appropriate use of business forecasts and other special instructions

The above forecasts of operating results are based on the information available at the time this document was released, and actual operating results may differ from these forecasts due to various factors.