



NICHIDAI CORPORATION
Summary of Consolidated Financial Results for the 3rd Quarter Ended December 31, 2010
[Japanese Standard] (Consolidated)

February 3, 2011

Company name: NICHIDAI CORPORATION

Listed Stock Exchange: Osaka Securities Exchange

Code number: 6467

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

Company Representative: Motonobu Furuya, President & CEO

Contact Information: Hirokazu Tsuji, Director Administrative Headquarters General Manager

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Reporting date of financial statements: February 14, 2011

Commencement date of dividend payment: -

(Rounded down to the nearest million yen.)

1. Consolidated Financial Results for the 3rd Quarter Ended December 31, 2010 (From April 1, 2010 to December 31, 2010)

(1) Consolidated Operating Results (Total)

(% indicates changes in net sales compared with preceding same period.)

	Net sales		Operating Income		Ordinary Income		Net Income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
For the 3 rd Quarter Ended Dec. 31,2010	7,211	48.5	438	—	420	—	311	—
Ended Dec. 31,2009	4,856	△44.6	△459	—	△464	—	△326	—

	EPS		Adjusted EPS	
	Yen	Sen	Yen	Sen
For the 3 rd Quarter Ended Dec. 31,2010	34	45	—	—
Ended Dec. 30,2009	△36	04	—	—

(2) Consolidated Financial Position

	Total Assets	Net Assets	Shareholders' Equity Ratio	BPS	
	Millions of Yen	Millions of Yen	%	Yen	Sen
Ended Dec. 31,2010	12,061	6,761	53.5	712	85
FY 2010	11,205	6,444	55.2	682	72

(Ref.) Shareholders' Equity FY 2011 for the 3rd Quarter 6,452 million yen FY 2010 6,179 million yen

2. Dividends

	Dividends per Share									
	End of 1 st Quarter		End of 2 nd Quarter		End of 3 rd Quarter		Year End		Full Year	
	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen
FY 2010	—	—	0	00	—	—	0	00	0	00
FY 2011	—	—	3	00	—	—				
FY2011(Forecast)							3	00	6	00

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

3. Consolidated Forecast for the Year Ending March 2011 (From April 1, 2010 to March 31, 2011)

(% indicates changes in net sales, operating income, etc compared with preceding same period.)

	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	10,000	45.2	580	—	550	—	380	—	41	98

(Note) Change made in Consolidated Forecast: Yes

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, 2010	9,053,300 shares	FY 2010	9,053,300 shares
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② Number of treasury stocks at the end of the term

Ended Dec. 31, 2010	1,701 shares	FY 2010	1,643 shares
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③ Average number of outstanding shares during the period

Ended Dec. 31, 2010	9,051,612 shares	Ended Dec. 31, 2009	9,051,657 shares
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※ 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.