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Summary of Consolidated Financial Results for the Three Months Ended June 30, 2015 (Based on Japanese GAAP)

July 31, 2015

Company name:	IRISO ELECTRONICS CO., LTD.		
Stock exchange listing:	Tokyo		
Stock code:	6908 URL http://www.iriso.co.jp		
Representative:	President & CEO	Ikuo Yuki	
Inquiries:	Dierctor & Executive Officer / General Manager of Administration Division	Kenichi Ooe	TEL 045-478-3111
Scheduled date to file Q	Quarterly Securities Report:	July 31, 2015	
Scheduled date to comm	nence dividend payments:	-	
Preparation of suppleme	entary material on quarterly financial results:	Yes	
Holding of quarterly fin	nancial results meeting:	Yes	

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended June 30, 2015 (from April 1, 2015 to June 30, 2015)

(1) Consolidated operating results (cumula	Percentage	es indica	ate year-on-year cl	hanges				
	Net sales		Net sales Operating income		Ordinary income		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2015	9,701	7.9	1,460	(12.2)	1,596	2.2	1,188	2.5
Three months ended June 30, 2014	8,987	21.7	1,664	44.1	1,561	6.3	1,159	8.3

	Earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2015	103.81	-
Three months ended June 30, 2014	101.31	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of June 30, 2015	47,499	39,011	81.9	3,397.75
As of March 31, 2015	45,684	37,997	82.9	3,310.07

2. Cash dividends

		Anı	nual dividends per sl	nare	
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2015	-	0.00	-	60.00	60.00
Year ending March 31, 2016	-				
Year ending March 31, 2016 (Forecast)		0.00	-	60.00	60.00

3. Forecast of consolidated financial results for the year ending March 31, 2016 (from April 1, 2015 to March 31, 2016)

Percentages indicate year-on-year chang								ear-on-year changes	
	Net sales		Operating inc	ome	Ordinary inco	ome	Profit attributa owners of pa		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2015	19,000	4.7	3,500	2.5	3,500	1.9	2,600	0.6	227.16
Full year	39,000	4.8	7,200	4.8	7,200	4.2	5,200	2.6	454.32

		No			
(changes in specified subsidiaries resulting in the change in scope of consolidation):					
or preparing quarterly cons	solidated financial statements:	Yes			
accounting estimates, and r	estatement of prior period finan	cial statement	ts		
sions to accounting standar	ds and other regulations:	Yes			
er reasons:		No			
		No			
nents:		No			
the period (including treas	sury shares)				
12,291,849 shares	As of March 31, 2015	i	12,291,849 shares		
e period					
846,151 shares	As of March 31, 2015		846,151 shares		
d (cumulative from the beg	ginning of the fiscal year)				
	in the change in scope of co for preparing quarterly cons accounting estimates, and r sions to accounting standar er reasons: ments: f the period (including treas 12,291,849 shares e period 846,151 shares	For preparing quarterly consolidated financial statements: accounting estimates, and restatement of prior period financial statements: er reasons: ments: f the period (including treasury shares) 12,291,849 shares As of March 31, 2015	In the change in scope of consolidation): No For preparing quarterly consolidated financial statements: Yes accounting estimates, and restatement of prior period financial statements: Yes sions to accounting standards and other regulations: Yes sions to accounting standards and other regulations: Yes reasons: No ments: No f the period (including treasury shares) 12,291,849 shares As of March 31, 2015 e period 846,151 shares		

Three months ended June 30, 2015 11,445,698 shares Three months ended June 30, 2014 11,445,698 shares	Three months ended June 30, 2015	i	11,445,698 shares	Three months ended June 30, 2014		11,445,698 shares
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Quarterly consolidated financial statements Consolidated balance sheets

		(Millions of yea)
	As of March 31, 2015	As of June 30, 2015
Assets		
Current assets		
Cash and deposits	11,089	11,32
Notes and accounts receivable - trade	9,728	9,74
Merchandise and finished goods	3,884	4,12
Work in process	59	4
Raw materials and supplies	1,376	1,54
Deferred tax assets	325	36
Other	1,047	1,21
Allowance for doubtful accounts	(18)	(1
Total current assets	27,492	28,35
Non-current assets		
Property, plant and equipment		
Buildings and structures	4,065	4,08
Accumulated depreciation	(2,183)	(2,21
Buildings and structures, net	1,882	1,86
Machinery, equipment and vehicles	17,235	18,05
Accumulated depreciation	(8,746)	(9,19
Machinery, equipment and vehicles, net	8,489	8,85
Tools, furniture and fixtures	12,487	12,76
Accumulated depreciation	(9,192)	(9,46
Tools, furniture and fixtures, net	3,295	3,30
Land	827	82
Construction in progress	2,695	3,29
Total property, plant and equipment	17,189	18,14
Intangible assets		,
Software	232	21
Other	94	9
Total intangible assets	327	30
Investments and other assets		
Investment securities	294	31
Other	436	42
Allowance for doubtful accounts	(55)	(5
Total investments and other assets	674	68
Total non-current assets	18,191	19,14
Total assets	45,684	47,49

		(Millions of yen)
	As of March 31, 2015	As of June 30, 2015
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,898	3,054
Short-term loans payable	390	411
Current portion of long-term loans payable	56	56
Income taxes payable	360	446
Provision for bonuses	414	357
Other	2,632	3,293
Total current liabilities	6,753	7,621
Non-current liabilities		
Long-term loans payable	293	279
Provision for directors' retirement benefits	173	138
Net defined benefit liability	453	435
Other	11	11
Total non-current liabilities	932	865
Total liabilities	7,686	8,487
Net assets		
Shareholders' equity		
Capital stock	5,640	5,640
Capital surplus	6,781	6,781
Retained earnings	21,367	21,868
Treasury shares	(602)	(602
Total shareholders' equity	33,186	33,687
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	52	63
Foreign currency translation adjustment	4,558	5,045
Remeasurements of defined benefit plans	88	92
Total accumulated other comprehensive income	4,699	5,201
Non-controlling interests	111	122
Total net assets	37,997	39,011
Total liabilities and net assets	45,684	47,499

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

Cost of sales 5,690 6,33 Gross profit 3,296 3,30 Selling, general and administrative expenses 1,632 1,84 Operating income 1 1 Interest income 1 1 Dividend income 1 1 Foreign exchange gains - 12 Other 4 1 Total non-operating income 7 14 Non-operating expenses 2 1 Interest expenses 2 1 Interest expenses 102 1 Interest expenses 102 1 Interest expenses 102 1 Other 5 1 Total non-operating expenses 110 1 Other 0 1 Total non-operating expenses 0 1,551 Total on-operating expenses 0 1 Cotinary income 0 1 Gain on sales of non-current assets 4 1 Other			(Millions of yen)
Net sales $8,987$ $9,70$ Cost of sales $5,690$ $6,39$ Gross profit $3,296$ $3,30$ Selling, general and administrative expenses $1,632$ $1,84$ Operating income $1,664$ $1,464$ Non-operating income 1 1 Dividend income 1 1 Dividend income 1 1 Other 4 1 Total non-operating expenses 102 1 Interest expenses 2 7 14 Non-operating expenses 102 5 Interest expenses 2 5 Interest expenses 102 5 Other 5 110 Ordinary income $1,561$ $1,55$ Extraordinary income 0 1 Cast on retirement of non-current assets 0 0 Income before income taxes and minority interests $1,557$ $1,55$ Income taxes - current 295 36 Income taxes - deferred 77 1 Total income taxes 372 38 Profit $1,184$ $1,20$ Profit attributable to non-controlling interests 24 1		Three months ended	Three months ended
Cost of sales 5,690 6,33 Gross profit 3,296 3,30 Selling, general and administrative expenses 1,632 1,84 Operating income 1 1 Interest income 1 1 Dividend income 1 1 Foreign exchange gains - 12 Other 4 1 Total non-operating income 7 14 Non-operating expenses 2 1 Interest expenses 2 1 Interest expenses 102 1 Interest expenses 102 1 Interest expenses 102 1 Other 5 1 Total non-operating expenses 110 1 Other 0 1 Total non-operating expenses 0 1,551 Total on-operating expenses 0 1 Cotinary income 0 1 Gain on sales of non-current assets 4 1 Other		June 30, 2014	June 30, 2015
Gross profit3,2963,30Selling, general and administrative expenses1,6321,84Operating income1,6641,46Non-operating income1Interest income1Dividend income1Foreign exchange gains-12Other4Total non-operating expenses102Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Total non-operating expenses0Total non-operating expenses0Interest expenses0Interest expenses0Interest expenses0Interest expenses110Other5Total non-operating expenses0Into operating expenses0Into operating expenses0Total non-operating expenses0Total non-operating expenses0Dividiary income0Extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses1,557Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Income taxes24	Net sales	8,987	9,701
Selling, general and administrative expenses1,6321,84Operating income11Interest income11Dividend income11Foreign exchange gains-12Other41Total non-operating income714Non-operating expenses2102Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Cain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses1,557Income taxes - deferred77Total income taxes and minority interests1,557Income taxes - deferred77Total income taxes372Profit1,1841,2076Profit attributable to non-controlling interests24	Cost of sales	5,690	6,394
Operating income1,6641,464Non-operating income1Interest income1Dividend income1Foreign exchange gains-Other4Total non-operating income7Non-operating expenses2Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Other5Total non-operating expenses110Ordinary income1,561Extraordinary income0Cain on sales of non-current assets0Total extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses1,557Income before income taxes and minority interests1,557Income taxes - current295Cota income taxes372Total income taxes372Profit1,184Orbit attributable to non-controlling interests24	Gross profit	3,296	3,306
Non-operating income1Interest income1Dividend income1Foreign exchange gains-Other4Total non-operating expenses2Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses1,557Income taxes - deferred77Total income taxes and minority interests1,557Income taxes - deferred77Total income taxes372Profit1,184Income taxes24	Selling, general and administrative expenses	1,632	1,845
Interest income1Dividend income1Foreign exchange gains–Other4Total non-operating income7Non-operating expenses2Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income taxes - deferred77Income taxes - deferred77Total income taxes372Profit1,1841,1841,20Profit attributable to non-controlling interests24	Operating income	1,664	1,460
Dividend income1Foreign exchange gains–12Other41Total non-operating income714Non-operating expenses2102Interest expenses25Interest expenses1021Other5102Other5100Total non-operating expenses1101Ordinary income1,5611,555Extraordinary income01Gain on sales of non-current assets01Total extraordinary income01Extraordinary losses41Loss on retirement of non-current assets41Other01Total extraordinary losses41Income before income taxes and minority interests1,5571,558Income taxes - current29536Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Non-operating income		
Foreign exchange gains–12Other414Total non-operating income714Non-operating expenses112Interest expenses2102Other5102Other5100Total non-operating expenses110156Ordinary income1,5611,59Extraordinary income0100Gain on sales of non-current assets0100Total extraordinary income0100Extraordinary losses410Loss on retirement of non-current assets410Other01,5571,58Income before income taxes and minority interests1,5571,58Income taxes - current29536Income taxes - current29536Profit1,1841,20Profit attributable to non-controlling interests2411	Interest income	1	4
Other4Total non-operating income714Non-operating expenses2Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Ordia taxes - deferred77Total income taxes372Profit1,184Income taxes24	Dividend income	1	1
Total non-operating income714Non-operating expenses2Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Extraordinary income0Cother0Total extraordinary income4Income before income taxes and minority interests1,557Income taxes - current295Income taxes372Profit1,1841,1841,20Profit attributable to non-controlling interests24	Foreign exchange gains	_	128
Non-operating expenses2Interest expenses102Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Total income taxes372Total income taxes372Profit1,184Ordit attributable to non-controlling interests24	Other	4	5
Interest expenses2Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Extraordinary income0Extraordinary income0Extraordinary income0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Micome taxes - deferred77Total income taxes372Profit1,1841,1841,20Profit attributable to non-controlling interests24	Total non-operating income	7	140
Foreign exchange losses102Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Gain on sales of non-current assets0Total extraordinary losses0Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Total income taxes372Total income taxes372Profit1,184Other24	Non-operating expenses		
Other5Total non-operating expenses110Ordinary income1,561Gain on sales of non-current assets0Total extraordinary income0Gain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Soft for taxes - deferred77Total income taxes372Profit1,1841,1841,20Profit attributable to non-controlling interests24	Interest expenses	2	1
Total non-operating expenses110Ordinary income1,5611,59Extraordinary income00Gain on sales of non-current assets00Total extraordinary income00Extraordinary losses41Loss on retirement of non-current assets41Other00Total extraordinary losses41Income before income taxes and minority interests1,5571,58Income taxes - current29536Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Foreign exchange losses	102	-
Ordinary income1,5611,551Extraordinary income0Gain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Ording interests24	Other	5	2
Extraordinary income0Gain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Profit attributable to non-controlling interests24	Total non-operating expenses	110	4
Gain on sales of non-current assets0Total extraordinary income0Extraordinary losses4Loss on retirement of non-current assets4Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Profit attributable to non-controlling interests24	Ordinary income	1,561	1,596
Total extraordinary income0Extraordinary losses41Loss on retirement of non-current assets41Other00Total extraordinary losses41Income before income taxes and minority interests1,5571,58Income taxes - current29536Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Extraordinary income		
Extraordinary losses41Loss on retirement of non-current assets41Other00Total extraordinary losses41Income before income taxes and minority interests1,5571,58Income taxes - current29536Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Gain on sales of non-current assets	0	-
Loss on retirement of non-current assets41Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Profit attributable to non-controlling interests24	Total extraordinary income	0	-
Other0Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Profit attributable to non-controlling interests24	Extraordinary losses		
Total extraordinary losses4Income before income taxes and minority interests1,557Income taxes - current295Income taxes - deferred77Total income taxes372Profit1,184Profit attributable to non-controlling interests24	Loss on retirement of non-current assets	4	14
Income before income taxes and minority interests1,5571,58Income taxes - current29536Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Other	0	-
Income taxes - current29536Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Total extraordinary losses	4	14
Income taxes - deferred771Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Income before income taxes and minority interests	1,557	1,582
Total income taxes37238Profit1,1841,20Profit attributable to non-controlling interests241	Income taxes - current	295	366
Profit1,1841,20Profit attributable to non-controlling interests241	Income taxes - deferred	77	14
Profit attributable to non-controlling interests 24 1	Total income taxes	372	381
<u> </u>	Profit	1,184	1,201
	Profit attributable to non-controlling interests	24	13
	Profit attributable to owners of parent	1,159	1,188

		(Millions of yen)
	Three months ended	Three months ended
	June 30, 2014	June 30, 2015
Profit	1,184	1,201
Other comprehensive income		
Valuation difference on available-for-sale securities	0	11
Foreign currency translation adjustment	(281)	484
Remeasurements of defined benefit plans, net of tax	(2)	4
Total other comprehensive income	(283)	499
Comprehensive income	900	1,700
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	876	1,690
Comprehensive income attributable to non-controlling	23	10
interests		