



January 27, 2015

Company Name: Hitachi Koki Co., Ltd.

President & Director: Osami Maehara

Stock Code: TOKYO 6581

## **Hitachi Koki to adopt International Financial Reporting Standards**

TOKYO, January 27, 2015 - Hitachi Koki Co., Ltd. (TOKYO:6581, Hitachi Koki) today announced that it has decided to voluntarily adopt International Financial Reporting Standards (IFRS) in place of Japan GAAP for its consolidated financial statements. Hitachi Koki plans to apply IFRS to the presentation of the consolidated financial statements in its annual securities report for the fiscal year ending March 31, 2015 (from April 1, 2014 to March 31, 2015). Hitachi Koki will, however, prepare its consolidated financial results announced as a press release and its consolidated financial statements under the Companies Act for the fiscal year ending March 31, 2015 in accordance with Japan GAAP as before.

### Disclosure Schedule Regarding Application of IFRS (Planned)

Early May, 2015: Financial results for the year ending March 31, 2015

(Hitachi Koki's consolidated financial results for the year ending March 31, 2015 are presented in accordance with Japan GAAP but its consolidated business forecasts for the year ending March 31, 2016 are presented in accordance with IFRS.)

Early June, 2015: Consolidated financial statements under the Companies Act for the year ending March 31, 2015 (Japan GAAP)

Late June, 2015: Annual Securities Report (IFRS)