

**Highlights of Financial Results (Non-Consolidated)
for Fiscal Year Ended July 31, 2015**

September 1, 2015

Company Name: General Packer Co., Ltd.
Stock code: 6267
Stock exchange listings: Tokyo (JASDAQ), Nagoya
URL: <http://www.general-packer.co.jp>
Representative: Terunobu Umemori, President

(Rounded down to the nearest million yen)

**1. Financial Results for Fiscal Year Ended July 31, 2015
(August 1, 2014 to July 31, 2015)**

(1) Operating results (cumulative)

(Percentage figures show year-on-year change)

	Net sales		Operating income		Ordinary income		Net income	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Fiscal Year Ended July 2015	5,411	11.6	314	36.9	319	36.3	224	40.1
Fiscal Year Ended July 2014	4,850	7.5	229	94.7	234	72.8	160	74.7

	Net income per share	Diluted net income per	Return on equity	Ordinary income /Total assets	Operating income /Net sales
	¥	¥	%	%	%
Fiscal Year Ended July 2015	25.26	—	7.4	6.2	5.8
Fiscal Year Ended July 2014	18.03	—	5.5	4.7	4.7

(2) Financial Position

	Total assets	Net assets	Shareholder's equity ratio	Shareholder's equity per share
	¥ million	¥ million	%	¥
Fiscal Year Ended July 2015	5,107	3,133	61.4	352.63
Fiscal Year Ended July 2014	5,290	2,968	56.1	334.04

(Reference) Shareholders' equity

Fiscal Year Ended July 2015 ¥3,133 million

Fiscal Year Ended July 2014 ¥2,968 million

(3) Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of year
	¥ million	¥ million	¥ million	¥ million
Fiscal Year Ended July 2015	175	(219)	(65)	1,877
Fiscal Year Ended July 2014	269	5	(61)	1,985

2. Dividends

	Dividend per share					Total dividends	Dividend payout ratio	Dividends on equity
	1Q end	2Q end	3Q end	Year-end	Total			
	¥	¥	¥	¥	¥	¥ million	%	%
Fiscal Year Ended July 2014	—	3.50	—	3.50	7.00	62	67.7	2.2
Fiscal Year Ended July 2015	—	4.00	—	5.00	9.00	79	35.6	2.6
Fiscal Year Ending July 2016 (Forecast)	—	3.50	—	17.50	—	—	—	—

※As of Company is scheduled to conduct a reverse stock split at ratio of one share for every five shares effective February 1, 2016, figures for the dividends per share for Fiscal Year Ending July 2016 (Forecast) are amounts that take into account the reverse stock split, and total dividends are shown as "-". Year-end dividends per share for Fiscal Year Ending July 2016 (Forecast) without taking into account the reverse stock split are 3.5 yen, and total dividends per share are 7 yen. For details, please see "Appropriate use of business forecasts; other special items."

3. Financial Forecasts for Fiscal Year Ending July 31, 2016

(August 1, 2015 to July 31, 2016)

(Percentage figures show year-on-year change)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
Second Quarter (cumulative)	2,400	11.2	109	-35.0	110	-36.6	70	-41.2	7.88
Fiscal year	5,000	-7.6	248	-20.9	250	-21.8	165	-26.5	92.83

※Concerning net income per share of Financial Forecasts (Fiscal year) for Fiscal Year Ending July 2016, the effects of the reverse stock split are taken into account. Net income per share of Financial Forecasts (Fiscal year) for Fiscal Year Ending July 2016 without taking into account the reverse stock split is 18.57 yen. For details, please see "Appropriate use of business forecasts; other special items."

※Notes

(1) Changes in accounting policies; changes in accounting estimates; restatements

1) Changes in accounting policies due to amendment of accounting standards: None

2) Other changes in accounting policies: None

3) Changes in accounting estimates: None

4) Restatements: None

(2) Number of shares issued and outstanding (common stock)

1) Number of shares issued and outstanding at the end of the period (including treasury stock)

Fiscal Year Ended July 2015	8,994,000 shares	Fiscal Year Ended July 2014	8,994,000 shares
2) Number of treasury stock at the end of the period	107,018 shares	Fiscal Year Ended July 2014	106,218 shares
3) Average number of shares outstanding during the period	8,887,004 shares	Fiscal Year Ended July 2014	8,887,809 shares

※Appropriate use of business forecasts; other special items

At the meeting of the Board held on September 1, 2015, it was resolved to present a proposal concerning a reverse stock split at the 54rd Ordinary General Meeting of Shareholders to be held on October 23, 2015, and with approval at the General Meeting of Shareholders as a condition, a reverse stock split at a ratio of one share for every five shares will be implemented with February 1, 2016 as the effective date. A change of the number of shares constituting a unit (revision from 1,000 shares to 100 shares) is also scheduled to be implemented on the same day. Additionally, dividend forecasts and Financial Forecasts for Fiscal Year Ending July 2016 without taking into account the reverse stock split are as follows.

(1) Dividend Forecast for Fiscal Year Ending July 2016

Dividend per share

2Q end 3.5 yen

Year-end 3.5 yen

(2) Financial Forecasts for Fiscal Year Ending July 2016

Net income per share

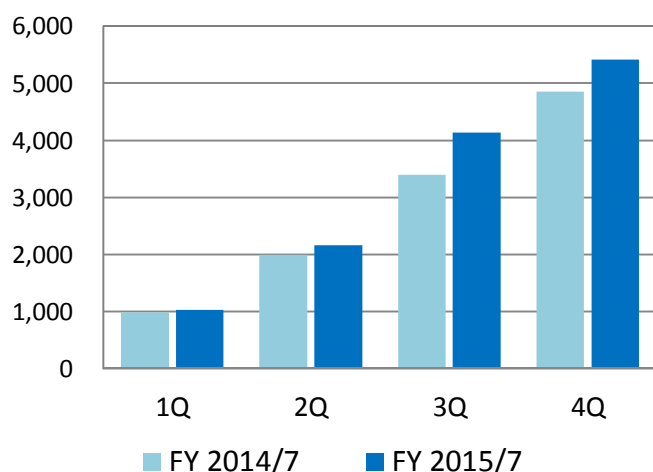
Second Quarter (cumulative) 7.88 yen

Fiscal year 18.57 yen

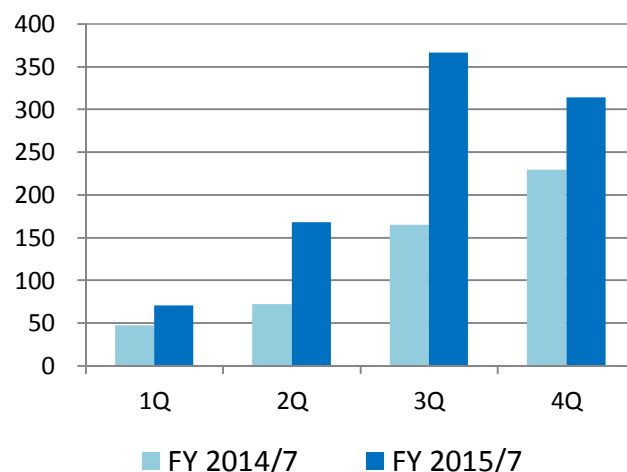
Quarterly Highlights (Non-Consolidated)

		(cumulative)			
		(¥ millions)			
		1Q	2Q	3Q	4Q
Fiscal Year Ended July 2015	Net sales	1,024	2,158	4,128	5,411
	Operating income	70	168	366	314
	Ordinary income	75	173	368	319
	Net income	51	120	238	224
	Total assets	5,254	5,438	5,699	5,107
	Net assets	2,990	3,064	3,148	3,133
Fiscal Year Ended July 2014	Net sales	984	1,989	3,385	4,850
	Operating income	47	72	165	229
	Ordinary income	48	74	168	234
	Net income	35	52	116	160
	Total assets	4,462	4,602	5,158	5,290
	Net assets	2,870	2,890	2,992	2,968

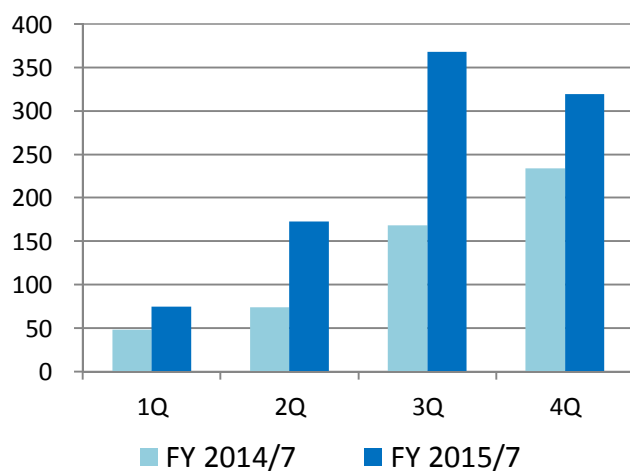
■ Net sales (¥ millions)



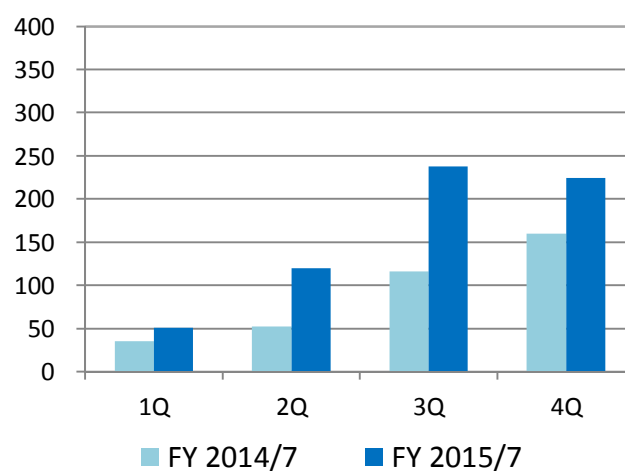
■ Operating income (¥ millions)



■ Ordinary income (¥ millions)



■ Net income (¥ millions)



Quarterly Highlights (Non-Consolidated) : Data

■ Net sales by products item

(cumulative)

Year Ended	Net sales	
	¥ million	%
Total	5,411	11.6
Pouch filling-sealing machines	2,248	26.3
Pouch forming-filling-sealing machines	689	38.6
Packaging-related equipment and systems	1,201	△ 25.1
Other	1,272	31.3

(Percentage figures show year-on-year change)

■ Operating Results

(Thousands of yen)

	Fiscal Year ended July 31, 2014	Fiscal Year ended July 31, 2015
Net sales	4,850,454	5,411,398
Cost of sales	3,645,650	3,869,051
Gross profit	1,204,804	1,542,347
Selling, general and administrative expenses	975,464	1,228,319
Operating income	229,339	214,027
Other income		
Interest income	389	618
Dividend income	1,425	1,473
Others	5,678	7,294
Total other income	7,792	9,385
Other expense		
Interest expense	2,161	2,228
Others	289	1,331
Total other expense	2,451	3,559
Ordinary income	234,681	319,853
Total exceptional gains	190	64
Total exceptional loss	285	245
Income before income taxes and minority interest	234,586	319,672
Income taxes: Current	75,082	131,153
Deferred	△ 737	△ 35,924
Total income taxes	74,345	95,228
Net income	160,240	224,443

■ Financial Position (Summary)

(Thousands of yen)

	As of July 31, 2014	As of July 31, 2015
Total current assets	4,366,126	4,155,606
Tangible fixed assets	793,093	795,597
Intangible fixed assets	34,635	54,856
Investments and other assets	96,555	100,958
Total fixed assets	924,283	951,412
Total assets	5,290,410	5,107,019
Total current liabilities	2,227,332	1,876,328
Total long-term liabilities	94,186	96,882
Total liabilities	2,321,519	1,973,210
Total net assets	2,968,891	3,133,808
Total liabilities and net assets	5,290,410	5,107,019