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**(Correction / Correction of Financial Data) Partial Correction of *Summary of Financial Statements for the Year ended March 31, 2014 and Supplemental Documents for Fiscal Year 2013***

Partial corrections will be made to the *Summary of Financial Statements for the Year ended March 31, 2014 and Supplemental Documents for Fiscal Year 2013*, which were announced on May 15, 2014. In addition, certain financial data have also been corrected.

1 . Reason for the correction

Corrections have been made, as the following errors were found in the Summary of Financial Statements for the Year ended March 31, 2014 and the Supplemental Documents for Fiscal Year 2013. The corrected sections have been underlined.

**【Consolidated Statements of Cash-Flow】**

Loss on sales of shares of subsidiaries and associates, which was included in “Other, net” under “Cashflows from operating activities” in the current consolidated fiscal year, has been separated out as an independent line item, since it increased in significant impact. However, omissions were found in the reclassification of the consolidated financial statements of the previous consolidated fiscal year and notes.

**【Non-consolidated Balance Sheet】**

Starting from the fiscal year under review, the Company has applied the “Application of Article 127 of the Ordinance on Terminology, Forms, and Preparation Methods of Financial Statements, etc., in conjunction with the simplification of non-consolidated disclosures and changes in presentation due to the exemption from the presentation of non-consolidated notes” and stated its non-consolidated financial statements in accordance with the Ordinance on Company Accounting. However, omissions were found in the changes in presentation.

Corrections were also made to the Consolidated Cash Flow Statement in the Supplemental Documents for Fiscal Year 2013.

2. Correction to “Summary of Financial Statements for the Year ended March 31, 2014

<Prior to correction>

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(4) Consolidated Statements of Cash-Flow

	(Million yen)	
	"Ended on March 31, 2013"	"Ended on March 31, 2014"
Cashflows from operating activities		
(snip)		
Loss(gain) on sales of shares of subsidiaries and associates	-	871
Loss on sales of investments in capital of subsidiaries and affiliates	-	784
Extra retirement payment	-	583
Increase (decrease) in provision for loss on business liquidation	(1,665)	(357)
Decrease (increase) in notes and accounts receivable-trade	(106)	1,551
Decrease (increase) in inventories	2,336	(7,819)
Increase (decrease) in notes and accounts payable-trade	(571)	(592)
Increase (decrease) in accrued expenses	(879)	(2,473)
Other, net	<b>(5,290)</b>	5,148
Subtotal	<u>21,369</u>	<u>26,152</u>
(Skip the rest)		

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(5)Notes on Consolidated Financial Statements

(Change in Method of Presentation)

Gain on sales of investment securities, which was included in “Miscellaneous income” under non-operating income in the previous consolidated fiscal year, has been separated out as an independent line item, since it exceeded 10% of the total non-operating income. In order to reflect this change in the method of presentation, the items in the consolidated financial statements from the previous consolidated fiscal year have been re-classified.

As a result, the 1,341 million yen presented as “Miscellaneous income” under non-operating income in the consolidated income statement for the previous consolidated fiscal year has been re-classified, with 28 million yen posted as gain on sales of investment securities and 1, 313 million yen recognized as “Miscellaneous income”.

<After correction>

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(4) Consolidated Statements of Cash-Flow

	(Million yen)	
	"Ended on March 31, 2013"	"Ended on March 31, 2014"
Cashflows from operating activities		
(snip)		
Loss(gain) on sales of shares of subsidiaries and associates	<b>241</b>	871
Loss on sales of investments in capital of subsidiaries and affiliates	-	784
Extra retirement payment	-	583
Increase (decrease) in provision for loss on business liquidation	(1,665)	(357)
Decrease (increase) in notes and accounts receivable-trade	(106)	1,551
Decrease (increase) in inventories	2,336	(7,819)
Increase (decrease) in notes and accounts payable-trade	(571)	(592)
Increase (decrease) in accrued expenses	(879)	(2,473)
Other, net	<b>(5,531)</b>	5,148
Subtotal	<u>21,369</u>	<u>26,152</u>
(Skip the rest)		

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(5)Notes on Consolidated Financial Statements

(Change in Method of Presentation)

(Consolidated Income Statements)

Gain on sales of investment securities, which was included in "Miscellaneous income" under non-operating income in the previous consolidated fiscal year, has been separated out as an independent line item, since it exceeded 10% of the total non-operating income. In order to reflect this change in the method of presentation, the items in the consolidated financial statements from the previous consolidated fiscal year have been re-classified. As a result, the 1,341 million yen presented as "Miscellaneous income" under non-operating income in the consolidated income statement for the previous consolidated fiscal year has been re-classified, with 28 million yen posted as gain on sales of investment securities and 1,313 million yen recognized as "Miscellaneous income".

(Consolidated Statements of Cash-Flow)

Loss on sales of shares of subsidiaries and associates, which was included in "Other, net" under "Cashflows from operating activities" in the previous consolidated fiscal year, has been separated out as an independent line item in this consolidated fiscal year, since it increased in significant impact. In order to reflect this change in the method of presentation, the items in the consolidated financial statements from the previous consolidated fiscal year have been re-classified.

As a result, the -5,290 million yen presented as "Other, net" under "Cashflows from operating activities" in the consolidated statement of cash-flow for the previous consolidated fiscal year has been re-classified, with 241million yen posted as loss on sales of shares of subsidiaries and associates and -5,531 million yen recognized as "Other, net."

<Prior to correction>

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(1) Non-consolidated Balance Sheet

(Million yen)

	As of March 31, 2013	As of March 31, 2014
Assets		
Current assets		
(snip)		
<b><u>Short-term loans receivable from subsidiaries and associates</u></b>	34,086	36,140
(snip)		
Non-current assets		
(snip)		
Investments and other assets		
Investment securities	31,745	32,636
Shares of subsidiaries and associates	68,935	78,076
<b><u>Investments in capital</u></b>	<b><u>15</u></b>	<b><u>249</u></b>
Investments in capital of subsidiaries and associates	2,088	1,397
Long-term loans receivable	<b><u>930</u></b>	<b><u>-</u></b>
<b><u>Long-term loans receivable from subsidiaries and associates</u></b>	<b><u>9,417</u></b>	<b><u>10,561</u></b>
Claims provable in bankruptcy, claims provable in rehabilitation and other	25,119	19,199
<b><u>Long-term prepaid expenses</u></b>	<b><u>137</u></b>	<b><u>228</u></b>
Deferred tax assets	5,658	3,766
<b><u>Guarantee deposits</u></b>	<b><u>1,044</u></b>	<b><u>1,006</u></b>
Other	<b><u>2</u></b>	<b><u>-</u></b>
Allowance for doubtful accounts	(13,232)	(9,206)
Total investments and other assets	131,863	137,916
Total non-current assets	175,188	176,863
Total assets	297,176	298,458

## (1) Non-consolidated Balance Sheet

(Million yen)

	As of March 31, 2013	As of March 31, 2014
Liabilities		
Current liabilities		
(snip)		
Deposits received	<u>244</u>	<u>148</u>
<b><u>Deposits received from subsidiaries and associates</u></b>	<b><u>14,764</u></b>	<b><u>12,743</u></b>
Provision for bonuses	895	946
Total current liabilities	<u>124,476</u>	<u>128,444</u>
Non-current liabilities		
Long-term loans payable	120,878	113,333
Lease obligations	259	417
Provision for retirement benefits	7,819	8,249
<b><u>Long-term deposits received</u></b>	<b><u>726</u></b>	<b><u>801</u></b>
Other	<u>322</u>	<u>230</u>
Total non-current liabilities	<u>130,007</u>	<u>123,032</u>
Total liabilities	<u>254,483</u>	<u>251,476</u>

(Skip the rest)

<After correction>

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(1) Non-consolidated Balance Sheet

(Million yen)

	As of March 31, 2013	As of March 31, 2014
Assets		
Current assets		
(snip)		
<u>Short-term loans receivable</u>	34,086	36,140
(snip)		
Non-current assets		
(snip)		
Investments and other assets		
Investment securities	31,745	32,636
Shares of subsidiaries and associates	68,935	78,076
Investments in capital of subsidiaries and associates	2,088	1,397
Long-term loans receivable	<u>10,347</u>	<u>10,561</u>
Claims provable in bankruptcy, claims provable in rehabilitation and other	25,119	19,199
Deferred tax assets	5,658	3,766
Other	<u>1,199</u>	<u>1,485</u>
Allowance for doubtful accounts	(13,232)	(9,206)
Total investments and other assets	131,863	137,916
Total non-current assets	175,188	176,863
Total assets	297,176	298,458

## (1) Non-consolidated Balance Sheet

(Million yen)

	As of March 31, 2013	As of March 31, 2014
Liabilities		
Current liabilities		
(snip)		
Deposits received	<b><u>15,008</u></b>	<b><u>12,892</u></b>
Provision for bonuses	895	946
Total current liabilities	<u>124,476</u>	<u>128,444</u>
Non-current liabilities		
Long-term loans payable	120,878	113,333
Lease obligations	259	417
Provision for retirement benefits	7,819	8,249
Other	<b><u>1,049</u></b>	<b><u>1,032</u></b>
Total non-current liabilities	<u>130,007</u>	<u>123,032</u>
Total liabilities	<u>254,483</u>	<u>251,476</u>

(Skip the rest)

3. Correction to “Supplemental documents for Fiscal Year 2013”

<Prior to correction>

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Consolidated Cash Flow Statement(Y-on-Y)



Consolidated Cash Flow Statement (Y-on-Y)

	'14/3	'13/3	Y-on-Y	Breakdown	'14/3	'13/3	Y-on-Y
Operating activities	181	151	29	Income(Loss) before income taxes and minority interests	110	(21)	132
				Depreciation and amortization	168	168	(0)
				Increase (decrease) in provision for retirement benefits	-	18	(18)
				Increase (decrease) in net defined benefit liability	(10)	-	(10)
				Loss on liquidation of business	-	83	(83)
				Increase(decrease) of working capital	(93)	7	(101)
				Interest and dividend income received	13	23	(9)
				Income expenses paid	(34)	(37)	2
				Accrued expenses	(54)	(47)	(7)
Others	51	<b>(52)</b>	<b>104</b>				

(Skip the rest)

<After correction>

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Consolidated Cash Flow Statement(Y-on-Y)



Consolidated Cash Flow Statement (Y-on-Y)

	'14/3	'13/3	Y-on-Y	Breakdown	'14/3	'13/3	Y-on-Y
Operating activities	181	151	29	Income(Loss) before income taxes and minority interests	110	(21)	132
				Depreciation and amortization	168	168	(0)
				Increase (decrease) in provision for retirement benefits	-	18	(18)
				Increase (decrease) in net defined benefit liability	(10)	-	(10)
				Loss on liquidation of business	-	83	(83)
				Increase(decrease) of working capital	(93)	7	(101)
				Interest and dividend income received	13	23	(9)
				Income expenses paid	(34)	(37)	2
				Accrued expenses	(54)	(47)	(7)
Others	51	<b>(55)</b>	<b>106</b>				

(Skip the rest)