

August 4, 2017

(Translation)

Dear Sir/Madam,

Company: JP-HOLDINGS, INC.  
Representative: Kazuhiro Ogita,  
President and Representative Director  
(Stock Code: 2749, First Section of TSE)

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**(Correction)**

**Notice Concerning Partial Correction to the “Summary of Business Results for the Third Quarter Ended December 31, 2013 [Japan GAAP] (Consolidated)”**

JP-HOLDINGS, INC. announces that portions of the “Summary of Business Results for the Third Quarter Ended December 31, 2013 [Japan GAAP] (Consolidated)” released on January 31, 2014 have been corrected.

Underlined portions of this document indicate corrections.

1. Reason for Correction

As for the reason for the correction, please refer to the “Notice Concerning the Errors Relating to Consolidated Financial Statements for Prior Years” released on July 18, 2017.

2. Details of Correction

(Summary information)

*(Rounded down to million yen)*

**1. Consolidated business results for the nine months ended December 2013**

**(April 1, 2013 through December 31, 2013)**

(1) Consolidated results of operations

(% change from the previous corresponding period)

(Before correction)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2013	11,638	13.7	<u>1,062</u>	<u>-2.3</u>	<u>1,196</u>	<u>6.7</u>	<u>698</u>	<u>5.4</u>
Nine months ended Dec. 2012	10,237	16.7	<u>1,087</u>	<u>27.5</u>	<u>1,121</u>	<u>25.9</u>	<u>663</u>	<u>33.2</u>

(Note) Comprehensive income

Nine months ended December 2013: 715 million yen (7.3%)

Nine months ended December 2012: 666 million yen (33.9%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Dec. 2013	<u>8.37</u>	-
Nine months ended Dec. 2012	<u>7.95</u>	-

(Note) The Company conducted a five-for-one stock split effective July 1, 2013.

Therefore, net income per share for the nine months ended December 2012 is calculated as if the stock split was conducted at the beginning of the previous year.

(After correction)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2013	11,638	13.7	<u>1,019</u>	<u>-2.8</u>	<u>1,153</u>	<u>6.6</u>	<u>671</u>	<u>5.2</u>
Nine months ended Dec. 2012	10,237	16.7	<u>1,048</u>	<u>22.9</u>	<u>1,082</u>	<u>21.6</u>	<u>637</u>	<u>28.1</u>

(Note) Comprehensive income

Nine months ended December 2013: 687 million yen (7.3%)

Nine months ended December 2012: 641 million yen (28.8%)

	Net income per share		Diluted net income per share	
	Yen	Yen	Yen	Yen
Nine months ended Dec. 2013	<u>8.04</u>	-	-	-
Nine months ended Dec. 2012	<u>7.64</u>	-	-	-

(Note) The Company conducted a five-for-one stock split effective July 1, 2013.

Therefore, net income per share for the nine months ended December 2012 is calculated as if the stock split was conducted at the beginning of the previous year.

## (2) Consolidated financial position

(Before correction)

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen	Million yen	Million yen	Million yen	%	%
As of Dec. 2013	<u>13,380</u>	<u>4,933</u>	<u>4,933</u>	<u>36.8</u>		
As of Mar. 2013	<u>10,926</u>	<u>4,485</u>	<u>4,485</u>	<u>41.0</u>		

(Reference) Shareholders' equity

As of December 2013: 4,929 million yen

As of March 2013: 4,481 million yen

(After correction)

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen	Million yen	Million yen	Million yen	%	%
As of Dec. 2013	<u>13,287</u>	<u>4,873</u>	<u>4,873</u>	<u>36.6</u>		
As of Mar. 2013	<u>10,876</u>	<u>4,452</u>	<u>4,452</u>	<u>40.9</u>		

(Reference) Shareholders' equity

As of December 2013: 4,869 million yen

As of March 2013: 4,448 million yen

## 3. Forecast of consolidated business results for the fiscal year ending March 2014

(April 1, 2013 through March 31, 2014)

(Before correction)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	Yen
Year ending Mar. 2014	16,000	16.0	1,489	<u>11.4</u>	1,600	<u>16.3</u>	961	<u>28.2</u>	11.53	

(After correction)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	Yen
Year ending Mar. 2014	16,000	16.0	1,489	<u>15.8</u>	1,600	<u>20.7</u>	961	<u>34.0</u>	11.53	