

May 8, 2015

To whom it may concern:

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 Representative Director,
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**Notice on Recording of Loss on Valuation of Stocks of Subsidiaries
 (Non-consolidated financial statements)**

Minebea Co., Ltd. hereby announces that it has recorded extraordinary loss on valuation of stocks of subsidiaries on a non-consolidated basis in the fiscal year ended March 31, 2015 (from April 1, 2014 to March 31, 2015).

1. Recording of loss on valuation of stocks of subsidiaries on the financial statements for the fiscal year ended March 31, 2015 (on non-consolidated basis)

		on a non-consolidated basis
(A)	Loss on valuation of stocks of subsidiaries at the end of the fiscal year ended March 31, 2015	6,404 million yen
(B)	Total assets at the end of the fiscal year ended March 31, 2014 (A/B×100)	180,911 million yen (3.5%)
(C)	Ordinary income for the fiscal year ended March 31, 2014 (A/C×100)	13,470 million yen (47.5%)
(D)	Net income for the fiscal year ended March 31, 2014 (A/D×100)	8,005 million yen (80.0%)

2. Outlook for the future

There is no impact on the consolidated financial statements for the said fiscal period, since recording of the loss on valuation of stocks of subsidiaries is to be posted as an internal transaction on the consolidated financial statements where relevant numbers are offset with each other.

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