

May 10, 2016

To whom it may concern:

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**Notice Regarding Differences between Non-consolidated Earnings for the FY
 Ended March 31, 2016 and those for the Previous FY**

Minebea Co., Ltd. hereby announces the differences between its non-consolidated earnings for the fiscal year ended March 31, 2016 (from April 1, 2015 to March 31, 2016) and those for the previous fiscal year, as follows:

1. Differences between the Full-Year Non-Consolidated Earnings for the Fiscal Year Ended March 31, 2016 (from April 1, 2015 to March 31, 2016) and those for the Previous Fiscal Year

	Net sales	Operating income	Ordinary income	Net income	Net income per share
	millions of yen	millions of yen	millions of yen	millions of yen	yen
Results for the previous fiscal year (A)	343,358	19,103	24,109	9,575	25.62
Results for the fiscal year March 31, 2016 (B)	451,101	12,009	15,950	11,750	31.41
Difference (B-A)	107,743	(7,093)	(8,158)	2,175	—
Difference (%)	31.4	(37.1)	(33.8)	22.7	—

2. Reasons for the Differences

Regarding the non-consolidated earnings for the fiscal year ended March 31, 2016, net sales increased due to the rise in unit prices of LED backlights for LCDs derived primarily from the increased purchases of parts for the products. On the other hand, both operating income and ordinary income decreased due to the production adjustment of LED backlights for LCDs, etc. Net income increased due to a lower amount of extraordinary losses.