

June 8, 2016

To whom it may concern:

Company Name: Minebea Co., Ltd
Representative: Yoshihisa Kainuma
Representative Director,
President and
Chief Executive Officer
(Code No. 6479, TSE Div. No. 1)
Contact: Takayuki Ishikawa
General Manager
Corporate Communications Office
Phone: +81-(0)3-6758-6703

Judgment on Legal Dispute between NMB-Minebea Thai Ltd. and Thai Tax Office

NMB-Minebea Thai Ltd, Minebea Co., Ltd.'s overseas consolidated subsidiary company located in Thailand, has been in a dispute with the Revenue Department of the Kingdom of Thailand, as it has been disclosed. As of May 16, 2016, the Supreme Court of the Kingdom of Thailand made its judgment which dismissed the claims made by NMB-Minebea Thai Ltd.

NMB-Minebea Thai Ltd. received an assessment of income tax liability from Revenue Department, which results in additional payment in the amount of 502 million baht, on August 25, 2008. However, NMB-Minebea Thai Ltd., having filed tax return under guidance of The Board of Investment of Thailand ("BOI"), did not accept this revised assessment, believing it to be unjust and without legal grounds. Following the failed petition to the Revenue Department, NMB-Minebea Thai Ltd. raised the lawsuit in the Central Tax Court of the Kingdom of Thailand on August 25, 2009.

NMB-Minebea Thai Ltd. won the case at the Central Tax Court of Kingdom of Thailand on October 13, 2010. However, the Revenue Department disagreed with the judgment and appealed this case to the Supreme Court of the Kingdom of Thailand on December 9, 2010.

We hereby notify that the Supreme Court of the Kingdom of Thailand dismissed the claims of NMB-Minebea Thai Ltd. It is a very deplorable result though we have been dealing with these issues in consultation with BOI.

We are thoroughly reviewing the judgment now and continuing discussion carefully with parties concerned including Thai government authorities etc about its impact on us. We will examine its impact on our financial performance closely.

We will continue fair tax payment implementation within Japan and abroad.

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