

April 30, 2013

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: Hiromi Yoda  
 Managing Executive Officer  
 Deputy Officer in charge of  
 Administration, Planning, Accounting  
 Division  
 Tel: +81-(0)3-6758-6711

**Notice on Recording of Loss on Valuation of Stocks of Subsidiaries and Affiliates  
 (Non-consolidated financial statements)**

Minebea Co., Ltd. hereby announces that it has recorded a loss on valuation of stocks of subsidiaries and affiliates on a non-consolidated basis in the fiscal year ended March 31, 2013 (from April 1, 2012 to March 31, 2013).

1. Recording of a loss on valuation of stocks of subsidiaries and affiliates on the financial statements for the fiscal year ending March 31, 2013 (on non-consolidated basis)

		on a non-consolidated basis
(A)	Losses on valuation of stocks of subsidiaries and affiliates at the end of the fiscal year ended March 31, 2013	5,011 million yen
(B)	Total assets at the end of the fiscal year ended March 31, 2012 (A/B×100)	175,830 million yen ( 2.9% )
(C)	Ordinary income for the fiscal year ended March 31, 2012 (A/C×100)	4,542 million yen ( 110.3% )
(D)	Net income for the fiscal year ended March 31, 2012 (A/D×100)	4,556 million yen ( 110.0% )

2. Outlook for the future

Aforementioned losses on valuation of stocks of subsidiaries and affiliates will be recorded on the non-consolidated financial statements for the fiscal year ended March 31, 2013.

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

(Note) The business forecasts contained in this press release are made based on information available as of the date of the announcement.

# # #