

May 9, 2014

To whom it may concern:

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Representative Director,  
President and Chief Executive  
Officer  
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**Notice on Recording of Losses on Valuation of Stocks and Investments in Capital  
of Subsidiaries and Affiliates  
(Non-consolidated financial statements)**

Minebea Co., Ltd. hereby announces that it has recorded extraordinary losses on valuation of stocks and investments in capital of subsidiaries and affiliates on a non-consolidated basis in the fiscal year ended March 31, 2014 (from April 1, 2013 to March 31, 2014).

1. Recording of losses on valuation of stocks and investments in capital of subsidiaries and affiliates on the financial statements for the fiscal year ended March 31, 2014 (on non-consolidated basis)

		on a non-consolidated basis
(A)	Losses on valuation of stocks and investments in capital of subsidiaries and affiliates at the end of the fiscal year ended March 31, 2014	2,822 million yen
(B)	Total assets at the end of the fiscal year ended March 31, 2013 (A/B×100)	175,315 million yen ( 1.6% )
(C)	Ordinary income for the fiscal year ended March 31, 2013 (A/C×100)	8,424 million yen ( 33.5% )
(D)	Net income for the fiscal year ended March 31, 2013 (A/D×100)	2,880 million yen ( 98.0% )

2. Outlook for the future

Extraordinary losses on valuation of stocks and investments in capital of subsidiaries and affiliates mentioned above will be recorded on the non-consolidated financial statements for the fiscal year ended March 31, 2014.

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