

June 27, 2018

Company name: **RISO KAGAKU CORPORATION**  
 Listing: First Section of the Tokyo Stock Exchange  
 Stock code: 6413  
 URL: <http://www.riso.co.jp/english/>  
 Representative: Akira Hayama, President & CEO  
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 TEL: +81-3-5441-6611 (from overseas)

**(Corrections and corrections to numeric data) Partial corrections have been made to the summary of consolidated financial results for the fiscal year ended in March 2018 (Japanese GAAP)**

RISO KAGAKU CORPORATION has made partial corrections to the summary of consolidated financial results for the fiscal year ended in March 2018 (Japanese GAAP), released on May 8, 2018. As the numeric data (XBRL) has also been corrected, the corrected numeric data has been sent with this notice.

The corrected parts have been underlined.

1. Reason for corrections

The amortization cost of sales assets, included in “Other, net” in the cash flow from operating activities on the consolidated cash flow statement in the consolidated financial statements, is presented as part of “Depreciation” to better reflect actual conditions.

2. Revised parts

<Attached Materials page3>

1. Overview of Operating Results, (3) Overview of cash flows for the Fiscal Year under Review

**【Before revision】**

(Cash flows from operating activities)

Net cash provided by operating activities was 8,287 million yen (up 47.5% year on year). This is mainly attributable to profit before income taxes of 3,968 million yen, depreciation and amortization of 3,130 million yen, an increase in notes and accounts payable-trade of 1,077 million yen, an increase in accounts payable-other of 738 million yen and income taxes paid of 758 million yen.

**【After revision】**

(Cash flows from operating activities)

Net cash provided by operating activities was 8,287 million yen (up 47.5% year on year). This is mainly attributable to profit before income taxes of 3,968 million yen, depreciation and amortization of 5,493 million yen, an increase in notes and accounts payable-trade of 1,077 million yen, an increase in accounts payable-other of 738 million yen and income taxes paid of 758 million yen.

## 4. Consolidated Financial Statements, (4) Consolidated statements of cash flows

## 【Before revision】

(Millions of yen)

	Fiscal year ended March 31, 2017	Fiscal year ended March 31, 2018
Cash flows from operating activities		
Profit before income taxes	4,026	3,968
Depreciation	<u>4,397</u>	<u>3,130</u>
Impairment loss	191	99
Amortization of goodwill	11	—
Increase (decrease) in net defined benefit liability	△193	168
Increase (decrease) in provision for directors' bonuses	△25	△10
Increase (decrease) in allowance for doubtful accounts	△48	33
Interest and dividend income	△146	△147
Gain on maturity of insurance contract	△88	△106
Interest expenses	65	70
Loss (gain) on sales of investment securities	—	△30
Foreign exchange losses (gains)	109	△34
Decrease (increase) in notes and accounts receivable - trade	△368	△471
Decrease (increase) in inventories	△1,011	△278
Increase (decrease) in notes and accounts payable - trade	1,195	1,077
Increase (decrease) in accounts payable - other	△475	738
Other, net	<u>△310</u>	<u>758</u>
Subtotal	7,328	8,965

## 【After revision】

(Millions of yen)

	Fiscal year ended March 31, 2017	Fiscal year ended March 31, 2018
Cash flows from operating activities		
Profit before income taxes	4,026	3,968
Depreciation	<u>6,498</u>	<u>5,493</u>
Impairment loss	191	99
Amortization of goodwill	11	—
Increase (decrease) in net defined benefit liability	△193	168
Increase (decrease) in provision for directors' bonuses	△25	△10
Increase (decrease) in allowance for doubtful accounts	△48	33
Interest and dividend income	△146	△147
Gain on maturity of insurance contract	△88	△106
Interest expenses	65	70
Loss (gain) on sales of investment securities	—	△30
Foreign exchange losses (gains)	109	△34
Decrease (increase) in notes and accounts receivable - trade	△368	△471
Decrease (increase) in inventories	△1,011	△278
Increase (decrease) in notes and accounts payable - trade	1,195	1,077
Increase (decrease) in accounts payable - other	△475	738
Other, net	<u>△2,411</u>	<u>△1,604</u>
Subtotal	7,328	8,965