

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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(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	$\triangle 34$
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
	△310	758
Other, net	<u></u>	
Other, net Subtotal (After revision)	7, 328	8, 965
Subtotal	7,328 Fiscal year ended	8,965 (Millions of yen
Subtotal (After revision)	7, 328	8,965 (Millions of yen
Subtotal [After revision] Cash flows from operating activities	Fiscal year ended March 31, 2017	8,965 (Millions of yen Fiscal year ended March 31, 2018
Subtotal (After revision) Cash flows from operating activities Profit before income taxes	7,328 Fiscal year ended March 31, 2017 4,026	(Millions of year Fiscal year ended March 31, 2018
Subtotal (After revision) Cash flows from operating activities Profit before income taxes Depreciation	7,328 Fiscal year ended March 31, 2017 4,026 6,498	8,965 (Millions of year ended March 31, 2018
Subtotal (After revision) Cash flows from operating activities Profit before income taxes Depreciation Impairment loss	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191	8,965 (Millions of year ended March 31, 2018
Subtotal (After revision) Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11	8,965 (Millions of year ended March 31, 2018 3,966 5,495
Subtotal (After revision) Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193	8,965 (Millions of year ended March 31, 2018 3,966 5,499
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25	8,965 (Millions of year ended March 31, 2018 3,966 5,499 166 △10
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48	8,965 (Millions of year ended March 31, 2018 3,966 5,499 166 Δ16 3,967
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146	8,965 (Millions of year ended March 31, 2018 3,966 5,493 99 166 Δ16 33 Δ14
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146 △88	8,965 (Millions of year ended March 31, 2018 3,966 5,499 99 166 Δ10 33 Δ14 Δ106
After revision] Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract Interest expenses	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146	8,965 (Millions of yen) Fiscal year ended March 31, 2018 3,968 5,493 98 168 △10 33 △147 △100 70
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract Interest expenses Loss (gain) on sales of investment securities	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146 △88 65	8,965 (Millions of yended March 31, 2018 3,968 5,493 99 168 △10 33 △147 △106 70 △36
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract Interest expenses Loss (gain) on sales of investment securities Foreign exchange losses (gains)	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146 △88 65 — 109	8,965 (Millions of yen) Fiscal year ended March 31, 2018 3,968 5,499 168 △10 33 △147 △106 ~70 △36 △36
After revision Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract Interest expenses Loss (gain) on sales of investment securities Foreign exchange losses (gains) Decrease (increase) in notes and accounts receivable - trade	7,328 Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146 △88 65 — 109 △368	8,965 (Millions of yended March 31, 2018 3,968 5,493 99 168 △10 33 △147 △106 70 △36 △37 △47
After revision] Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract Interest expenses Loss (gain) on sales of investment securities Foreign exchange losses (gains) Decrease (increase) in notes and accounts receivable - trade Decrease (increase) in inventories	Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146 △88 65 — 109 △368 △1,011	8,965 (Millions of yended March 31, 2018 3,968 5,493 99 168 168 106 70
Cash flows from operating activities Profit before income taxes Depreciation Impairment loss Amortization of goodwill Increase (decrease) in net defined benefit liability Increase (decrease) in provision for directors' bonuses Increase (decrease) in allowance for doubtful accounts Interest and dividend income Gain on maturity of insurance contract Interest expenses Loss (gain) on sales of investment securities Foreign exchange losses (gains) Decrease (increase) in notes and accounts receivable - trade Decrease (decrease) in inventories Increase (decrease) in notes and accounts payable - trade	Fiscal year ended March 31, 2017 4,026 6,498 191 11 △193 △25 △48 △146 △88 65 — 109 △368 △1,011 1,195	8,965 (Millions of yended March 31, 2018 3,968 5,493 99 168 △10 33 △147 △106 70 △30 △34 △471 △278 1,077
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