

(Translation)

Dear Sir/Madam,

Company: JP-HOLDINGS, INC.
 Representative: Kazuhiro Ogita,
 President and Representative Director
 (Stock Code: 2749, First Section of TSE)

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(Correction)

**Notice Concerning Partial Correction to the “Summary of Business Results for the Third Quarter Ended
 December 31, 2015 [Japan GAAP] (Consolidated)”**

JP-HOLDINGS, INC. announces that portions of the “Summary of Business Results for the Third Quarter Ended December 31, 2015 [Japan GAAP] (Consolidated)” released on February 5, 2016 have been corrected. Underlined portions of this document indicate corrections.

1. Reason for Correction

As for the reason for the correction, please refer to the “Notice Concerning the Errors Relating to Consolidated Financial Statements for Prior Years” released on July 18, 2017.

2. Details of Correction

(Summary information)

(Rounded down to million yen)

**1. Consolidated business results for the nine months ended December 2015
 (April 1, 2015 through December 31, 2015)**

(1) Consolidated results of operations (% change from the previous corresponding period)
 (Before correction)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2015	15,049	13.7	<u>1,064</u>	<u>-4.8</u>	<u>1,136</u>	<u>-5.1</u>	<u>697</u>	<u>-7.5</u>
Nine months ended Dec. 2014	13,231	13.7	<u>1,117</u>	<u>5.2</u>	<u>1,197</u>	<u>0.1</u>	<u>753</u>	<u>7.9</u>

(Note) Comprehensive income

Nine months ended December 2015: 651 million yen (-20.1%)Nine months ended December 2014: 815 million yen (13.9%)

	Net income per share		Diluted net income per share	
	Yen		Yen	
Nine months ended Dec. 2015	<u>8.36</u>		-	
Nine months ended Dec. 2014	<u>9.03</u>		-	

(After correction)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2015	15,049	13.7	984	-6.4	1,056	-6.6	667	-5.1
Nine months ended Dec. 2014	13,231	13.7	1,051	3.1	1,131	-2.0	704	4.9

(Note) Comprehensive income

Nine months ended December 2015: 622 million yen (-18.7%)

Nine months ended December 2014: 765 million yen (11.3%)

	Net income per share		Diluted net income per share	
	Yen	Yen	Yen	Yen
Nine months ended Dec. 2015	<u>8.00</u>	-	-	-
Nine months ended Dec. 2014	<u>8.44</u>	-	-	-

(2) Consolidated financial position

(Before correction)

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen		Million yen		%	
As of Dec. 2015	<u>19,166</u>		<u>6,091</u>		<u>31.8</u>	
As of Mar. 2015	<u>19,115</u>		<u>5,774</u>		<u>30.2</u>	

(Reference) Shareholders' equity

As of December 2015: 6,087 million yen

As of March 2015: 5,769 million yen

(After correction)

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen		Million yen		%	
As of Dec. 2015	<u>19,017</u>		<u>5,895</u>		<u>31.0</u>	
As of Mar. 2015	<u>18,882</u>		<u>5,606</u>		<u>29.7</u>	

(Reference) Shareholders' equity

As of December 2015: 5,891 million yen

As of March 2015: 5,602 million yen

3. Forecast of consolidated business results for the fiscal year ending March 2016

(April 1, 2015 through March 31, 2016)

(Before correction)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Mar. 2016	20,411	14.2	1,740	<u>21.5</u>	1,740	<u>6.3</u>	1,270	<u>26.5</u>	15.22

(After correction)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Mar. 2016	20,411	14.2	1,740	<u>29.3</u>	1,740	<u>12.2</u>	1,270	<u>40.4</u>	15.22