



May 10, 2018

Company Name Nisso Corporation
Representative President, (COO) Ryuichi Shimizu
(Securities Code: 6569 TSE First Section)
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(T E L . 0 4 5 - 5 1 4 - 4 3 2 3)

(Correction / Correction of Numerical Data)

Notice of Partial Correction to "Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2018 (Japanese GAAP)"

Nisso Corporation (the "Company") hereby announces that it has corrected part of its "Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2018 (Japanese GAAP)" disclosed on May 10, 2018, as follows.

The corrected sections are underlined.

Description

1. Reason for Corrections

The Company has made partial corrections in the content of the "Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2018 (Japanese GAAP)" since there were some errors identified after its disclosure.

There is no impact on consolidated results of operations and consolidated financial position due to this amendment.

2. Contents of Corrections

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2. Dividends

(Before correction)

| | Dividend per share | | | | | Total dividends | Dividend payout ratio (consolidated) | Dividend on equity (consolidated) |
|---|--------------------|--------|--------|----------|--------|-----------------|--------------------------------------|-----------------------------------|
| | 1Q-end | 2Q-end | 3Q-end | Year-end | Total | | | |
| | Yen | Yen | Yen | Yen | Yen | Million yen | % | % |
| Fiscal year ended Mar. 31, 2017 | — | 0.00 | — | 445.00 | 445.00 | 147 | 30.0 | 3.3 |
| Fiscal year ended Mar. 31, 2018 | — | 0.00 | — | 42.00 | 42.00 | 348 | <u>30.0</u> | 4.6 |
| Fiscal year ending Mar. 31, 2019 (forecast) | — | — | — | — | — | | — | |

(After correction)

| | Dividend per share | | | | | Total dividends | Dividend payout ratio (consolidated) | Dividend on equity (consolidated) |
|---|--------------------|--------|--------|----------|--------|-----------------|--------------------------------------|-----------------------------------|
| | 1Q-end | 2Q-end | 3Q-end | Year-end | Total | | | |
| | Yen | Yen | Yen | Yen | Yen | Million yen | % | % |
| Fiscal year ended Mar. 31, 2017 | — | 0.00 | — | 445.00 | 445.00 | 147 | 30.0 | 3.3 |
| Fiscal year ended Mar. 31, 2018 | — | 0.00 | — | 42.00 | 42.00 | 348 | <u>24.2</u> | 4.6 |
| Fiscal year ending Mar. 31, 2019 (forecast) | — | — | — | — | — | | — | |

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1. Overview of Operating Results

(5) Basic Policy on Profit Distribution and Dividends for Current and Next Terms

(Before correction)

The Company considers the redistribution of profits to shareholders and the improvement of corporate values as key management issues, taking into consideration the balance between securing funds for growth investments and strengthening the corporate structure that can respond to changes in the business environment, and its basic policy is to continue to steadily redistribute profits to all of its shareholders.

In addition, although the Company considers the year-end dividend as a general principle, the articles of incorporation stipulate that it is possible to distribute dividends of surplus twice a year as interim dividends and end-of-term dividends in order to enhance the redistribution of profits to shareholders. As the decision-making body, the Board of Directors is determined to make it possible to flexibly carry out the payment of interim dividends while taking into consideration performance trends and other factors.

In accordance with the above policy, the dividend for the fiscal year ended March 31, 2018 is scheduled to be a payment of 42.00 yen per share (consolidated dividend payout ratio of 30.0%).

(the rest omitted)

(After correction)

The Company considers the redistribution of profits to shareholders and the improvement of corporate values as key management issues, taking into consideration the balance between securing funds for growth investments and strengthening the corporate structure that can respond to changes in the business environment, and its basic policy is to continue to steadily redistribute profits to all of its shareholders.

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In accordance with the above policy, the dividend for the fiscal year ended March 31, 2018 is scheduled to be a payment of 42.00 yen per share (consolidated dividend payout ratio of 24.2%).

(the rest omitted)