



## Consolidated Financial Results for the Nine Months Ended December 31, 2012 <Under Japanese GAAP>

February 7, 2013

### The Nisshin Oillio Group, Ltd.

Stock exchange listing: Tokyo, Osaka (First Sections)  
 Stock Code: 2602  
 URL: <http://www.nisshin-oillio.com/english/index.shtml>  
 Representative: Takao Imamura, Representative Director, President  
 Contact: Takeshi Ootara, Officer General Manager, Financial Dept.  
 TEL: +81-3-3206-5670 (from overseas)

Scheduled date to file Quarterly Securities Report: February 13, 2013

Scheduled date to commence dividend payments: –

Supplementary explanatory materials prepared: Yes

Explanatory meeting: None

(Millions of yen with fractional amounts discarded, unless otherwise noted.)

### 1. Consolidated Financial Results for the Nine Months Ended December 31, 2012 (from April 1, 2012 to December 31, 2012)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2012	238,174	(1.1)	5,181	(17.4)	5,124	(13.7)	2,542	(24.0)
December 31, 2011	240,832	3.3	6,274	(13.8)	5,939	(10.6)	3,344	(20.0)

Note: Comprehensive income or (loss)

For the nine months ended December 31, 2012: ¥3,231 million (-%)

For the nine months ended December 31, 2011: ¥(1,779 million) (-%)

	Net income per share	Diluted net income per share
Nine months ended	Yen	Yen
December 31, 2012	15.30	—
December 31, 2011	19.91	—

#### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
December 31, 2012	247,274	114,530	43.7
March 31, 2012	237,132	113,266	45.2

Reference: Equity: As of December 31, 2012: ¥108,045 million As of March 31, 2012: ¥107,092 million

## 2. Cash dividends

Record date	Cash dividends per share				
	First quarter	Second quarter	Third quarter	Fiscal year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2012	—	5.00	—	5.00	10.00
Fiscal year ending March 31, 2013	—	5.00	—		
Fiscal year ending March 31, 2013 (Forecasts)				5.00	10.00

Note: Changes from the latest released dividend forecasts: None

## 3. Consolidated earnings forecasts for the fiscal year ending March 31, 2013 (from April 1, 2012 to March 31, 2013)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2013	310,000	(0.8)	3,500	(40.7)	3,500	(35.1)	1,300	(66.1)	7.82

Note: Changes from the latest released consolidated earnings forecasts: Yes

Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in a change in the scope of consolidation): No

New: -

Excluded: -

(2) Adoption of special accounting procedures in preparing the quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and revision restatements in the consolidated financial statements

a. Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

b. Changes in accounting policies due to other reasons: No

c. Changes in accounting estimates: Yes

d. Revision restatements: No

\* The method of calculating depreciation was changed from the first quarter of the fiscal year ending March 31, 2013. It is difficult to determine whether to classify the change as a change in accounting policies or a change in accounting estimates.

(4) Number of issued shares (common stock)

a. Total number of shares issued at the end of the period (including treasury stock)

December 31, 2012 173,339,287 shares

March 31, 2012 173,339,287 shares

b. Number of treasury stock at the end of the period

December 31, 2012 7,162,649 shares

March 31, 2012 7,157,670 shares

c. Average number of shares during the nine months period (Cumulative)

December 31, 2012 166,179,127 shares

December 31, 2011 167,951,756 shares

\* Disclosure of status of quarterly review procedure

This quarterly earnings report is exempt from the quarterly review procedure based on the Financial Instruments and Exchange Act. At the time of disclosure of this quarterly earnings report, the quarterly review procedure was not completed.

\* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. The forward-looking statements are not an assurance by the Company that it will achieve the forecast results and actual business and other results may differ substantially due to various factors.

**(Reference) Summary of non-consolidated results****Non-consolidated operating results for the Nine Months Ended December 31, 2012  
(from April 1, 2012 to December 31, 2012)**

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2012	144,509	0.6	3,963	(12.5)	4,715	(8.7)	3,054	(4.3)
December 31, 2011	143,687	5.4	4,530	7.7	5,164	11.6	3,190	(12.0)

Note: Figures for non-consolidated results are based on regulations for quarterly financial reporting, but are not subject to review of mandated disclosure.

**Non-consolidated earnings forecasts for the fiscal year ending March, 2013  
(from April 1, 2012 to March 31, 2013)**

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Net income per shares
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2013	187,000	2.4	3,500	(21.7)	4,200	(20.0)	2,000	(18.6)	12.03

Note: Changes from the latest released non-consolidated earnings forecasts: Yes