# Consolidated Financial Results For the Third Quarter Ended December 31, 2013 [Japanese Accounting Standards]

February 7, 2014

Company Name Nippon Piston Ring Co., Ltd. Stock Listing Tokyo Stock Exchanges

Code Number 6461

URL http://www.npr.co.jp/
Representative Akira Yamamoto, President

Contact Person Hiroto Koeba, General Manager, Accounting and Finance Department

Telephone +81-48-856-5011

Scheduled submission date of quarterly financial statements February 7, 2014

Scheduled commencement date of dividend payment Supplemental materials prepared for quarterly financial results None
Convening briefing of quarterly financial results None

(Amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results For the Third Quarter Ended December 31, 2013 (April 1, 2013 to December 31, 2013)

### (1) Consolidated Operating Results

(Percentage figures represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY2013 3rd quarter	37,998	5.6	1,654	△ 18.2	1,673	∆ 8.5	1,043	∆ 39.9
FY2012 3rd quarter	35,979	△ 1.6	2,023	∆ 30.6	1,829	△ 25.2	1,734	△ 27.9

(Note) Comprehensive income: Third quarter ended December 31, 2013: 3,460 million yen (79.2%)

Third quarter ended December 31, 2012: 1,930 million yen (30.1%)

	Net income per share	Diluted net income per share		
	Yen	Yen		
FY2013 3rd quarter	12.69	12.67		
FY2012 3rd quarter	21.12	21.09		

# (2) Consolidated Financial Position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2013	62,027	24,279	39.0	294.71
As of March 31, 2013	61,241	22,716	34.8	259.46

(Reference) Shareholders' equity As of December 31, 2013: 24,221 million yen As of March 31, 2013: 21,315 million yen

# 2. Dividends

	Dividend per share							
	1st quarter	2nd quarter	3rd quarter	Year end	Full year			
	Yen	Yen	Yen	Yen	Yen			
Fiscal year ended March 31, 2013	_	0.00	_	5.00	5.00			
Fiscal year ending March 31, 2014	_	0.00	_					
Fiscal year ending March 31, 2014 (forecast)				5.00	5.00			

(Note) Changes in the latest forecasts released: None

# 3. Forecast of Consolidated Earnings For the Year Ending March 31, 2014 (April 1, 2013 to March 31, 2014)

(Percentage figures represent year-on-year changes)

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	Net sa	les	Operating income		Ordinary ir	Ordinary income		Net income attributable to owners of parent		Net income per share	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%		Yen	
Full year	50,000	6.3	2,500	12.3	2,300	5.3	1,400	△ 30.5		17.04	

(Note) Changes in the latest forecasts released: None

#### \* Notes

(1) Changes in significant subsidiaries during the current quarter

(Changes in specified subsidiaries that caused a change in the scope of consolidation): None

- (2) Adoption of specific accounting method for quarterly consolidated financial statements: None
- (3) Changes in accounting policies, accounting estimates and restatement of corrections

1) Changes in accounting policies due to accounting standard change : None

2) Other changes in accounting policies : None 3) Changes in accounting estimates : None

4) Restatement of corrections : None

(4) Number of shares outstanding (common stock)

 Number of outstanding share at the end of the period (including treasury stocks)

2) Number of treasury stock at the end of the period

3) Average number of shares outstanding during the quarter

As of December 31, 2013	83,741,579	As of March 31, 2013	83,741,579
As of December 31, 2013	1,554,117	As of March 31, 2013	1,587,666
FY2013 3rd quarter	82,178,112	FY2012 3rd quarter	82,148,351

# \* Indication regarding execution of the quarterly review procedures

This quarterly financial report is exempted from the quarterly review procedures in accordance with the Financial Instruments and Exchange Act. At the time of disclosure of this quarterly financial report, the quarterly review procedures for quarterly consolidated financial statements in accordance with the Financial Instruments and Exchange Act have been completed.

## \* Explanation regarding the appropriate use of forecasts, and other statements

The financial forecast and other descriptions of the future presented in this document are based on currently available information and assumptions which are deemed reasonable at present. Please note that a variety of factors could cause actual results to differ from the forecasts.