

To Whom It May Concern:

Company Name: NAGASE & CO., LTD.

Representative: Hiroshi Nagase,

Representative Director, President

Stock Exchange Listings: Tokyo, (First Sections)

Code 8012

Contact: Akira Takami, General Manager,

Accounting Division

Tel: +81-3-3665-3103

Correction of figure included in the NAGASE FYE March 2014 Second Quarter Financial Briefing

Please note there was an error in one of the figures include in the NAGASE FYE March 2014 Second Quarter Financial Briefing released by NAGASE & CO., LTD. on December 16, 2013. We apologize for any inconvenience caused. The figure has been corrected as shown below. A revision of slide 5 reflecting this correction is also attached.

[Corrected document]

FYE March 2014 Second Quarter Financial Briefing, page5, "Net Sales by Region (Domestic, Oversease), <Overseas Sales by Region>".

(Prior to correction) (100 millions of yen)

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	Noetheast Asia	Southeast Asia	North America	Europe&Others	Total		
Net Sales	<u>988</u>	<u>516</u>	<u>148</u>	<u>116</u>	1,769		
Percentage change from previous quarter(%)	<u>112%</u>	<u>120%</u>	<u>127%</u>	<u>151%</u>	117%		

(Following correction) (100 millions of yen)

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	Noetheast Asia	Southeast Asia	North America	Europe&Others	Total		
Net Sales	<u>998</u>	<u>544</u>	<u>128</u>	<u>98</u>	1,769		
Percentage change from previous quarter(%)	<u>113%</u>	<u>127%</u>	110%	<u>128%</u>	117%		

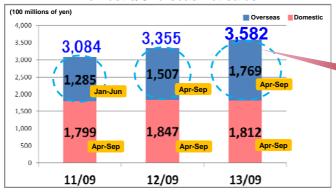
This document is an English translation of parts of the Japanese-language original. All financial information has been prepared in accordance with generally accepting principles in Japan.

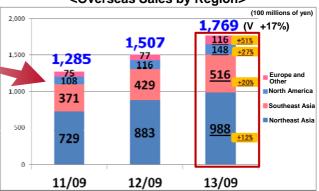
Net Sales ¥358.2 bil (Domestic ¥181.2 bil; Overseas ¥176.9 bil)

¥22.6 bil increase (+6.8%) from the previous fiscal year (Domestic -¥ 3.5 bil (-1.9%), Overseas +26.2 bil (+17.4%))

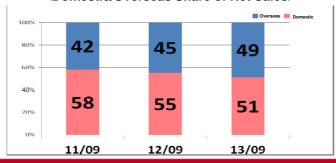
<Domestic/Overseas Net sales>







<Domestic/Overseas Share of Net Sales>



- Overseas Net Sales Ratio Increase $(44.9\% \rightarrow 49.4\%) -$

Net sales in all regions grew, partly due to weaker yen; Overseas share of net sales higher.

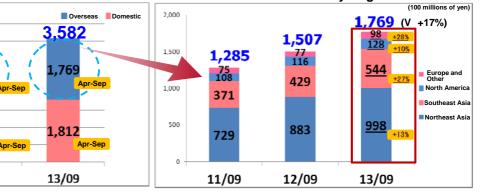
NAGASE Net Sales by Region (Domestic, Overseas) Following correction

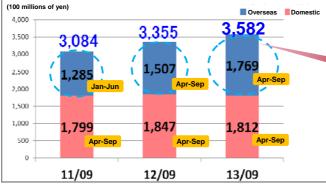
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<Overseas Sales by Region>





<Domestic/Overseas Share of Net Sales>



Overseas Net Sales Ratio Increase $(44.9\% \rightarrow 49.4\%) -$

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