



**Announcement on appropriation of non-operating income (exchange gain)**

Listed Company Name: NS UNITED KAIUN KAISHA, LTD.  
Code Number: 9110  
Company Representative: Toru Obata, President  
Contact for Inquiry: Shinichi Kitazato, Group Leader, Finance and Accounting Group  
(Phone) 81-3-6895-6261

This is to report the appropriation of non-operating income (exchange gain) in the period up to 3<sup>rd</sup> Quarter of the fiscal year ending March 2014 (April 1 to December 31, 2013), as follows:

In the period up to 2<sup>nd</sup> Quarter of the fiscal year ending March 2014 (April 1 to September 30, 2013), non-operating income of 450 Million Yen was appropriated due to exchange gain. Meanwhile, fluctuation in the exchange rates resulted in an exchange gain of 1,414 Million Yen during the 3<sup>rd</sup> Quarter of the fiscal year ending March 2014 (October 1 to December 31, 2013). Hence, we have appropriated an exchange gain of 1,864 Million Yen in the period up to 3<sup>rd</sup> Quarter of the fiscal year ending March 2014 (April 1 to December 31, 2013).

The appropriation of above non-operating income has been incorporated in the “Financial Highlights for the 3<sup>rd</sup> Quarter of the fiscal year ending March 2014” and “Revision of Operating Performance” released today. The exchange gain or loss for the full fiscal year is subject to change in accordance with the future exchange rate.