(Translation of report filed with the Tokyo Stock Exchange on May 9, 2016)

<u>Update on Differences between Non-Consolidated Actual Results for Fiscal Year Ended March 31, 2015 and Fiscal Year Ended March 31, 2016 for MC Subsidiary Nippon Care Supply Co., Ltd.</u>

Since the non-consolidated actual results for the fiscal year ended March 31, 2016 announced today differed from the non-consolidated actual results for the fiscal year ended March 31, 2015 by a certain level, Nippon Care Supply Co. Ltd. provides explanatory details as follows.

1. Differences between Non-Consolidated Actual Results for fiscal year ended March 31, 2015 and fiscal year ended March 31, 2016.

(For period beginning on April 1, 2015 and ending on March 31, 2016)

	Net Sales	Operating	Ordinary	Net Income	Net Income Per
	(million yen)	Income	Income	(million yen)	Share (yen)
		(million yen)	(million yen)		
Actual Results for	11,576	976	994	524	33.73
fiscal year ended					
March 31, 2015					
(A)					
Actual Results	13,223	1,240	1,262	781	50.27
for fiscal year					
ended March 31,					
2016 (B)					
Difference (B-A)	1,646	264	267	256	_
Difference (%)	14.2%	27.1%	26.9%	49.0%	_

2. Reasons for the Differences

Nippon Care supply Co. Ltd's increase in net sales and income over the previous year is due to steady positive performance in the nursing care equipment rental business, improved operational efficiency of rental assets, reduced operational costs, including those related to depreciation and maintenance.