



June 11, 2014

Company name: SHOFU INC.
 Representative: Noriyuki Negoro, President
 Listing: Tokyo Stock Exchange (First section) Code number:7979
 Contact: Wataru Fujishima, Managing Director (Finance,
 Personnel, General Affairs and Nail care business)

**Partial Revision of the Consolidated Financial Results for the Fiscal Year Ended March 31, 2014,
 (Japanese Accounting Standards): Correction and Revision to Quantitative Data**

Portions of the Consolidated Financial Results for the Fiscal Year Ended March 31, 2014, (Japanese Accounting Standards) released on May 12, 2014 have been revised as described below. Since some of these revisions affect the quantitative data for the period in question, the revised quantitative data has been included.

Underlined portions of this document indicate revisions.

1. Revisions

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1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2014 (April 1, 2013 – March 31, 2014)

(1) Consolidated Operating Results

(Before)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended March 31, 2014	18,258	13.9	987	36.1	978	33.6	506	-
Year ended March 31, 2013	16,028	0.3	725	(27.3)	732	(23.9)	18	(96.3)

(Note) Comprehensive income: Year ended March 31, 2014 1,361 million yen (112.0%)
 Year ended March 31, 2013 642 million yen (34.9%)

(After)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended March 31, 2014	18,258	13.9	987	36.1	978	33.6	506	-
Year ended March 31, 2013	16,028	0.3	725	(27.3)	732	(23.9)	18	(96.3)

(Note) Comprehensive income: Year ended March 31, 2014 1,273 million yen (98.3%)
 Year ended March 31, 2013 642 million yen (34.9%)

3. Consolidated Financial Statements
 (2) Consolidated Statements of Income and Comprehensive Income
 Consolidated Statements of Comprehensive Income

(Before)

(Millions of yen)

	Previous fiscal year (from April 1,2012 to March 31,2013)	Fiscal year under review (from April 1,2013 to March 31,2014)
Income before minority interests	18	506
Other comprehensive income		
Valuation difference on available-for-sale securities	345	324
Foreign currency translation adjustment	277	442
<u>Remeasurements of defined benefit plans net of tax</u>	<u>-</u>	<u>88</u>
Total other comprehensive income	623	<u>855</u>
Comprehensive income	642	<u>1,361</u>
Comprehensive income attributable to:		
Comprehensive income attributable to owner of the parent	642	<u>1,361</u>
Comprehensive income attributable to minority interests	-	-

(After)

(Millions of yen)

	Previous fiscal year (from April 1,2012 to March 31,2013)	Fiscal year under review (from April 1,2013 to March 31,2014)
Income before minority interests	18	506
Other comprehensive income		
Valuation difference on available-for-sale securities	345	324
Foreign currency translation adjustment	277	442
Total other comprehensive income	623	<u>767</u>
Comprehensive income	642	<u>1,273</u>
Comprehensive income attributable to:		
Comprehensive income attributable to owner of the parent	642	<u>1,273</u>
Comprehensive income attributable to minority interests	-	-

2. Reason for revisions

Portions of company's financial data were revised for reasons related to the Consolidated Statement of Comprehensive Income.