October 31, 2016

To whom it may concern,

Company Name: Seven & i Holdings Co., Ltd.
Representative: Ryuichi Isaka
President & Representative Director
(Code No. 3382/First Section of the Tokyo Stock Exchange)

Notice Regarding Disclosure of Financial Results of a Delisted Subsidiary (Nissen Holdings Co., Ltd.)

Seven & i Holdings Co., Ltd. ("the Company") made an announcement today as in the separate attachment regarding the summary of Consolidated Financial Results for the Nine Months Ended September 20, 2016 (JGAAP) (From December 21, 2015 to September 20, 2016) of Nissen Holdings Co., Ltd., which was delisted on October 27, 2016 and is to became a wholly owned subsidiary of the Company on November 1, 2016.

October 31, 2016

Consolidated Financial Results for the Nine Months ended September 20, 2016

Nissen Holdings Co., Ltd.

President and Representative Director: Tamaki Wakita
Submission date of quarterly securities report scheduled: -
Starting date of paying dividend: -
Preparation of brief summary materials for quarterly financial results: None
Holding of quarterly financial results presentation: None

Note: All amounts less than one million yen have been disregarded.

1. Business Results for the Nine Months ended September 20, 2016 (from December 21, 2015 to September 20, 2016)

(1) Results of Operations (cumulative) (Millions of yen, except per share amounts)

	Net Sales		Operating Income		Ordinary Income	
Nine Months ended September 20, 2016	86,813	(24.5)%	(7,445)	-	(6,785)	-
Nine Months ended September 20, 2015	114,980	(15.3)%	(7,135)	-	(6,519)	-

	Net income Attributable to Owners of Parent		Net Income per Share		Diluted Net Income per Share	
Nine Months ended September 20, 2016	(6,744)	-	(105.60)	(yen)	-	(yen)
Nine Months ended September 20, 2015	(10,038)	-	(157.17)	(yen)	-	(yen)

Notes: 1. Comprehensive income:
Nine Months ended September 20, 2016: (7,843) million yen [- %]
Nine Months ended September 20, 2015: (11,305) million yen [- %]
2. Percentages represent increase (decrease) from the corresponding period in the prior fiscal year.

(2) Financial Position (Millions of yen)

	Total Assets	Net Assets	Owners' Equity Ratio
As of September 20, 2016	69,639	(1,967)	(2.8)%
As of December 20, 2015	83,009	5,875	7.1%

Note: Owners' equity (net assets excluding minority interests in consolidated subsidiaries and subscription rights to shares) :
As of September 20, 2016: (1,967) million yen As of December 20, 2015: 5,875 million yen

2. Dividends

	Dividends per Share (yen)				
Record Date	First Quarter	Second Quarter	Third Quarter	Year-end	Annual
Year ended December 20, 2015	-	0.00	-	0.00	0.00
Year ending December 20, 2016	-	0.00	-		

Note: Nissen Holdings Co., Ltd. concluded a share exchange agreement with Seven & i Holdings Co., Ltd.'s wholly owned subsidiary Seven & i Net Media Co., Ltd. on August 2, 2016, and having received approval for the share exchange agreement at an extraordinary general shareholders' meeting held on September 27, 2016, will become a wholly owned subsidiary of Seven & i Net Media Co., Ltd. on November 1, 2016. Accordingly, the year-end dividend forecast and earnings forecast have not been disclosed.

3. Others

(1) Changes in significant subsidiaries during the period:
(changes in specific subsidiaries accompanying change in scope of consolidation): None

(2) Application of specific accounting for preparing the quarterly consolidated financial statements: None

(3) Changes in accounting policies, accounting estimates or restatements
1. Changes due to amendment of accounting standards: Yes
2. Changes due to other reasons: None
3. Changes in accounting estimates: None
4. Restatements: None

(4) Number of shares outstanding (common stock)
1. Number of shares outstanding at the end of period (including treasury stock)
As of September 20, 2016: 66,669,432 shares As of December 20, 2015: 66,669,432 shares
2. Number of treasury stock at the end of period
As of September 20, 2016: 2,798,927 shares As of December 20, 2015: 2,798,687 shares
3. Average number of shares during the period (cumulative quarterly consolidated period)
As of September 20, 2016: 63,870,644 shares As of September 20, 2015: 63,870,849 shares

NOTICE REGARDING QUARTERLY REVIEW PROCEDURES FOR THE QUARTERLY FINANCIAL RESULTS

This quarterly financial results statement is exempt from the quarterly review procedures based upon the Financial Instruments and Exchange Act.

OTHER ITMES OF NOTE

Nissen Holdings Co., Ltd. 's Board of Directors resolved at a meeting held on August 2, 2016 to conduct a share exchange in which Seven & i Holdings' wholly owned subsidiary Seven & i Net Media Co., Ltd. would become the wholly owning parent company and Nissen Holdings Co., Ltd. would become the wholly owned subsidiary. Having received approval at an extraordinary general shareholders' meeting held on September 27, 2016, Nissen Holdings Co., Ltd. was then delisted as of October 27, 2016.