To Whom It May Concern

Company Name: Sharp Corporation Representative: Kozo Takahashi (Code No. 6753)

Notice Regarding Extraordinary Items in Other Income (Expenses)

Sharp Corporation ("the Company") announces the recording of extraordinary items in other income (expenses) in consolidated financial results for the fourth quarter ended March 31, 2016.

1. Main items in other income

Fourth quarter ended March 31, 2016

Monetary amounts are rounded to the nearest million yen

(millions of yen)

| | Amount |
|---|--------|
| Gain on sales of noncurrent assets | |
| Gain on sales of noncurrent assets on buildings and lands of the Head Quarter and Tanabe building | 15,065 |

2. Main items in other expenses

Fourth quarter ended March 31, 2016

Monetary amounts are rounded to the nearest million yen

(millions of ven)

| netary amounts are rounded to the hearest minor yer | nded to the hearest million yen (millions of yen) | |
|---|---|--|
| | Amount | |
| mpairment loss | 10,881 | |
| Impairment loss on production facilities, etc. with unlikelihood investment due to decreasing profitability | of recouping | |
| Consumer Electronics (molds and long-term prepaid expenses, etc. at Tochigi Plant)*1 | (545) | |
| Energy Solutions (buildings, software, etc. at Sakai Plant, Katsuragi Plant, etc.) | 568 | |
| Display Devices (buildings, production equipment, etc. at Kameyama Plant, Mie | Plant, etc.) 5,823 | |
| The Company's idle shared assets and others | 1,169 | |
| Subsidiaries in China and Indonesia, etc. (machinery and equip | ment, etc.) 3,825 | |
| Impairment loss on production facilities, etc. sold | | |
| Subsidiaries in the U.S. and Mexico (buildings, etc.) | 41 | |

| | | Amount |
|---|--|--------|
| I | Restructuring charges*1 | 1,461 |
| | Expense of the voluntary retirement program for the Company and major consolidated subsidiaries in Japan*1 | (225) |
| | Costs for employee termination and asset disposal, etc. due to structural reforms in LCD TV business in the Americas | 736 |
| | Unsalable inventory write-down, etc. due to structural reforms in Electronic Component and Device business*1 | (194) |
| | Business termination of a subsidiary in Southern America | 1,144 |

^{*1} Amounts are in minus due to the review of fair value less costs and foreign exchange fluctuations and others.

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(Reference)

Fiscal Year 2015 ended March 31, 2016

Monetary amounts are rounded to the nearest million yen

(millions of yen)

| Amount |
|-----------|
| 24,748 |
| couping |
| 563 |
| 2,761 |
| 12,320 |
| 1,169 |
| 5,380 |
| cture to |
| , etc. at |
| |
| 2,552 |
|) |

| | | Amount |
|---|--|--------|
| R | estructuring charges | 38,165 |
| | Expense of the voluntary retirement program for Sharp Corporation and major Sharp consolidated subsidiaries in Japan | 24,080 |
| | Costs for employee termination and asset disposal, etc. due to structural reforms in LCD TV business in the Americas | 6,820 |
| | Unsalable inventory write-down, etc. due to structural reforms in Electronic Component and Device business | 6,121 |
| | Business termination of Southern America Sharp consolidated subsidiary | 1,144 |

3. Impact on financial performance

Sharp Corporation has reflected the earnings impact of this accounting transaction in *Consolidated Financial Results for the Year Ended March 31, 2016 [Japanese Accounting Standards]* published today.