To Whom It May Concern

Company Name: Sharp Corporation

Representative : J.W. Tai

(Code No. 6753)

## Notice Regarding Impairment Loss in Other Income (Expenses)

Sharp Corporation ("the Company") announces the recording of impairment loss in other income (expenses) in consolidated financial results for the second quarter of the year ending March 31, 2017.

## 1. Impairment Loss

Second quarter of the year ending March 31, 2017

Monetary amounts are rounded to the nearest million yen

(millions of yen)

	Amount
Display Devices	2,436
(construction in progress, software etc. at Kameyama Plant, Mie Plant)	
Energy Solutions	183
(machinery and equipment, software etc. at Sakai Plant, Katsuragi Plant)	
The Company's idle assets	792
(buildings, machinery and equipment etc. at Tochigi Plant, Tenri Plant)	
Idle assets and others of subsidiaries in China and U.S, etc. (machinery and	814
equipment etc.)	
Total	4,225

## (Reference)

Fiscal 2016 cumulative second quarter (April 1, 2016 to September 30, 2016)

Monetary amounts are rounded to the nearest million yen

(millions of yen)

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	Amount
Display Devices (construction in progress, software etc. at Kameyama Plant, Mie Plant)	3,561
Energy Solutions (software, machinery and equipment etc. at Sakai Plant, Katsuragi Plant)	351
The Company's idle assets (buildings, machinery and equipment etc. at Tochigi Plant, Tenri Plant)	1,005
Idle assets and others of subsidiaries in China and U.S, etc. (machinery and equipment etc.)	814
Total	5,731

## 2. Impact on financial performance

Sharp Corporation has reflected the earnings impact of this accounting transaction in Consolidated Financial Results for the Second Quarter Year Ending March 31, 2017 [Japanese Accounting Standards] published today.