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 third quarter of the year ending March 31, 2017.

1. Impairment Loss

Third quarter of the year ending March 31, 2017

Monetary amounts are rounded to the nearest million yen

(millions of yen)

	Amount
Display Devices	5,474
(machinery and equipment, molds etc. at Mie Plant)	
Energy Solutions	107
(machinery and equipment, software etc. at Katsuragi Plant)	
The Company's idle assets	6,488
(buildings etc. at Tanabe Building, Mihara Plant)	
Idle assets and others of subsidiaries in China and U.S. etc. (machinery and	9
equipment etc.)	
Total	12,078

(Reference)

Fiscal 2016 cumulative third quarter (April 1, 2016 to December 31, 2016)

Monetary amounts are rounded to the nearest million yen

(millions of yen)

	Amount
Display Devices (machinery and equipment, molds etc. at Mie Plant, Kameyama Plant)	9,035
Energy Solutions (software, machinery and equipment etc. at Katsuragi Plant, Sakai Plant)	458
The Company's idle assets (buildings, machinery and equipment etc. at Tanabe Building, Mihara Plant, Tochigi Plant, Tenri Plant)	7,493
Idle assets and others of subsidiaries in China and U.S. etc. (machinery and equipment etc.)	823
Total	17,809

2. Impact on financial performance

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