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## **Notice of Recording of Restructuring Charges** **(Extraordinary Item in Other Expenses)**

Sharp Corporation (“the Company”) announces that it recorded restructuring charges as an extraordinary item in other expenses in consolidated financial results for the second quarter ended September 30, 2012.

### **1. Restructuring charges**

The Company is pushing ahead with drastic business restructuring with the aim of improving profitability and reinforcing cost competitiveness.

As for LCD business, the Company has made off-balance-sheet arrangements for large-size LCD business, and is shifting production to small- and medium-size LCDs with high definition capability. At the same time, the Company is implementing structural reform for further growth in solar cell business, by changing its business model in Japan and overseas.

Meanwhile, the Company is reorganizing its overseas business sites to make a shift to a regionally autonomous operational framework.

The above business restructuring required 84,417 million yen, and the details of restructuring charges are as follows.

(millions of yen)

	Amount
Loss on inventory write-down, related to contraction of large-size LCD production and other factors	53,468
Impairment loss on facilities due to structural reorganization in solar cell and other businesses	30,136
Cost associated with business restructuring such as reorganization of overseas business sites	813
Total	84,417

### **2. Impact on financial performance**

Consolidated financial results for the second quarter ended September 30, 2012, announced today, have reflected the impact on financial performance relating to the above.