

[Translation]

November 1, 2016

To Whom It May Concern

Company Name: Sharp Corporation  
Representative : J.W. Tai  
(Code No. 6753)

**Notice regarding Recording of Equity in Loss of Affiliates in Other Income (Expenses)**

Sharp Corporation (“the Company”) announces the recording of the following accounting transaction to its consolidated financial statements for the second quarter of the fiscal year ending March 31, 2017.

As the equity method affiliate, Sakai Display Products Corporation posted a loss, the Company recorded an equity loss of affiliates of 7,957 million yen in other expenses.

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