

[Translation]

May 12, 2016

To Whom It May Concern

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

Notice Regarding Change in External Auditor

At a meeting held May 12, 2016, the Sharp Corporation Audit & Supervisory Board resolved to change the Company's certified public accountant (audit corporation) responsible for conducting audit certification pursuant to Article 193-2(1) of the Financial Instruments and Exchange Act. At the same time, the Sharp Corporation Board of Directors resolved to refer the matter of the election of external auditor to the 122nd General Meeting of Shareholders scheduled for June 23, 2016.

1 Expected Date of Change
June 23, 2016

2 Overview of New and Outgoing Certified Public Accountants

(1) New Certified Public Accountant

① Name	PricewaterhouseCoopers Aarata
② Location	Sumitomo Fudosan Shiodome Hamarikyu Bldg. 8-21-1 Ginza, Chuo-ku, Tokyo 104-0061
③ Engagement Partners	Kazuhiko Tomoda Makoto Yamakami Hiroyuki Kawase
④ Registration Under the System for Auditors of Publicly Traded Companies Under the Japanese Institute of Certified Public Accountants	Registered

(2) Outgoing Certified Public Accountant

① Name	KPMG AZSA LLC
② Location	1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
③ Engagement Partners	Kenryo Goto Daisuke Harada Toshiyuki Maeda Hiroyuki Matano

3. Reason for Selecting Certified Public Accountant Identified in (1) Above

Sharp Corporation is scheduled to become a member of the Hon Hai/Foxconn Technology Group via a third-party allocation of shares. Since Foxconn Electronics Inc. uses

PricewaterhouseCoopers Taiwan as its external auditor, Sharp Corporation has elected to use the PricewaterhouseCoopers affiliate in Japan, PricewaterhouseCoopers Aarata. This change in auditors is expected to lead to greater efficiencies in the audit process.

4. Most Recent Appointment of Outgoing Certified Public Accountant
June 23, 2015

5. Opinions Related to the Three Most Recent Audit Reports Prepared by the Outgoing Certified Public Accountant
Not applicable.

6. Reasons and Process for Determining Change

The term of service for the current external auditor, KPMG AZSA LLC, will expire as of the conclusion of the next Sharp Corporation General Meeting of Shareholders. Accordingly, Sharp Corporation has elected to appoint PricewaterhouseCoopers Aarata as its new external auditor.

7. Opinion of the Outgoing Certified Public Accountant Related to Matters in Audit Reports or Reasons and Process for Determining Change in 6. Above

The outgoing external auditor has indicated that they have no particular opinions to express in the matter.