

[Translation]

July 29, 2016

To Whom It May Concern

Company Name: Sharp Corporation  
Representative: Kozo Takahashi  
(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 first quarter of the year ending March 31, 2017.

**1. Impairment Loss**

First quarter of the year ending March 31, 2017

Monetary amounts are rounded to the nearest million yen

(millions of yen)

Impairment loss	Amount
Energy Solutions (construction in progress, software etc. at Sakai Plant, Katsuragi Plant)	168
Display Devices (software, construction in progress etc. at Kameyama Plant, Mie Plant)	1,125
The Company’s idle assets (buildings, machinery and equipment etc. at Tochigi Plant, Tenri Plant)	213
Total	1,506

**2. Impact on financial performance**

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