April 28, 2017

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 fourth quarter of the year ended March 31, 2017.

1. Impairment Loss

Fourth quarter of the year ended March 31, 2017

<table>
<thead>
<tr>
<th>Monetary amounts are rounded down to the nearest million yen</th>
<th>(millions of yen)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Display Devices (buildings etc. at Mie Plant)</td>
<td>15,950</td>
</tr>
<tr>
<td>Energy Solutions</td>
<td></td>
</tr>
<tr>
<td>(machinery and equipment, software etc. at Katsuragi Plant)</td>
<td>240</td>
</tr>
<tr>
<td>The Company's idle assets etc.</td>
<td></td>
</tr>
<tr>
<td>(buildings etc. at company dormitory in Higashihiroshima)</td>
<td>523</td>
</tr>
<tr>
<td>Idle assets and others of subsidiaries in China and U.S. etc. (machinery and equipment etc.)</td>
<td>144</td>
</tr>
<tr>
<td>Total</td>
<td>16,859</td>
</tr>
</tbody>
</table>

(Reference)

Fiscal 2016 (April 1, 2016 to March 31, 2017)

<table>
<thead>
<tr>
<th>Monetary amounts are rounded down to the nearest million yen</th>
<th>(millions of yen)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Display Devices (buildings, construction in progress etc. at Mie Plant, Kameyama Plant)</td>
<td>24,985</td>
</tr>
<tr>
<td>Energy Solutions</td>
<td></td>
</tr>
<tr>
<td>(software, machinery and equipment etc. at Katsuragi Plant, Sakai Plant)</td>
<td>698</td>
</tr>
<tr>
<td>The Company's idle assets etc.</td>
<td></td>
</tr>
<tr>
<td>(buildings etc. at Tanabe Building, Mihara Plant, Tochigi Plant, Tenri Plant)</td>
<td>8,016</td>
</tr>
<tr>
<td>Idle assets and others of subsidiaries in China and U.S. etc. (machinery and equipment etc.)</td>
<td>966</td>
</tr>
<tr>
<td>Total</td>
<td>34,668</td>
</tr>
</tbody>
</table>
2. **Impact on financial performance**

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