

**Notice Regarding the Non-Operating Income (Foreign Exchange Gains)**

Osaka, February 14, 2013 - DAISHINKU CORP. announced that it recorded non-operating income (foreign exchange gains) for the third quarter of the fiscal year ending March 31, 2013 (April 1, 2012 to December 31, 2012). The details are as follows:

**1. Details of Non-Operating Income**

The Company recorded foreign exchange losses of 311 million yen as non-operating expenses for the second quarter of the fiscal year ending March 31, 2013 (April 1, 2012 to September 30, 2012), but it posted foreign exchange gains of 414 million yen as non-operating income for the third quarter of the fiscal year ending March 31, 2013 (April 1, 2012 to December 31, 2012) due to the fluctuation of foreign exchange rates. Since the above-mentioned foreign exchange gains or losses were calculated based on foreign exchange rates at the end of the third quarter of the fiscal year ending March 31, 2013, their amounts are subject to change with future foreign exchange rates.

**2. Impact on financial results**

Regarding the impact of the recording of the above-mentioned foreign exchange gains on financial results, please refer to “Summary of Financial Results for the Third Quarter Ended December 31, 2012 [JGAAP] (Consolidated)” and “Notice Regarding the Revision of Financial Results Forecast” that were announced today.