

DAISHINKU CORP.

May 24, 2016

Notice Regarding Change in Accounting Auditor

DAISHINKU CORP. (hereinafter, the “Company”) announced that at the meeting of the board of directors held on May 24, 2016, the Company resolved to refer a proposal on the “election of accounting auditor” regarding the change in accounting auditor who conducts audit certification as prescribed in Article 193-2, paragraph 1 and paragraph 2, of the Financial Instruments and Exchange Act to the 53rd ordinary general meeting of shareholders scheduled for June 29, 2016. This proposal is based on the decision of the board of corporate auditors.

1. Scheduled Date of Change

June 29, 2016 (the scheduled date of the 53rd ordinary general meeting of shareholders of the Company)

2. Outline of Accounting Auditor Relevant to Change

(1) Newly appointed accounting auditor

Name	SCS Global LLC
Location	KYODO TSUSHIN KAIKAN 2-2-5, Toranomom, Minato-ku, Tokyo
Managing members (planned)	Kenichi Shohtoku, Tatsundo Maki
Status of registration under the Registration System for Listed Company Audit Firms under the Japanese Institute of Certified Public Accountants	Application for registration in the quasi registered firm list is pending.

(2) Retiring accounting auditor

Name	Grant Thornton Taiyo LLC
Location	Akasaka Oji Bldg. 8-1-22, Akasaka, Minato-ku, Tokyo
Managing members (planned)	Shigeyuki Moriuchi, Tadashi Kashiwagi

3. Reason for appointment of the firm specified in 2(1) as a candidate accounting auditor

The board of corporate auditors of the Company is to discuss the propriety of re-appointment of accounting auditors in each term. As a result of the mutual evaluation of multiple audit firms, we concluded that the provision of such a wide range of information from a new point of view, etc., is expected by appointing the audit firm of the SCS as a group of international accounting firms with many base networks mainly in Asia, thereby contributing to the improvement of auditing efficiency of the entire group of the Company.

4. Last appointed date of retiring accounting auditor

June 26, 2015

5. Opinions related to the three most recent audit reports, etc., prepared by retiring accounting auditor for the last three years

Not applicable.

6. Reason and background for decision of change

Since Grant Thornton Taiyo LLC will cease to be the Company's accounting auditor upon expiration of its term at the closing of the 53rd ordinary general meeting of shareholders of the Company scheduled for June 29, 2016, the Company will newly appoint SCS Global LLC as its accounting auditor.

7. Opinions of retiring accounting auditor on the matters regarding reason and background in 6. above to be stated in the audit report, etc.

They replied that they had no opinions in particular.

8. Future outlook

Currently, an application for registration in the quasi registered firm list is pending. After the result of examination is obtained, and upon the completion of registration, we will immediately disclose the fact of the registration. If the firm is not registered, we will appoint another accounting auditor because we are not allowed, under the rules of the Japanese Institute of Certified Public Accountants, to enter into an auditing agreement with any firm that is not registered in the quasi registered firm list.