DAISHINKU CORP.

September 28, 2016

Notice Regarding the Recording of Extraordinary Income from the

Establishment of Retirement Benefit Trust

DAISHINKU CORP. (hereinafter, the "Company") hereby announces that as stated in our notice

regarding the Establishment of Retirement Benefit Trust on September 26, 2016, amount for the

establishment of retirement benefit trust and gain on contribution of securities to retirement benefit

trust were determined. Besides, the Company is expected to record an extraordinary income as gain

on contribution of securities to retirement benefit trust in the fiscal year ending in March 31, 2017.

1. Date of the Establishment of the Trust: September 28, 2016

2. Amount for the Establishment of the Trust: 279 million yen

3. Gain on Resulting from the Establishment of the Trust: 124 million yen

4. The Impact on the Financial Result

The impact on the result of the fiscal year ending in March 31, 2017 is currently reviewing and if it

is necessary to revise any performance forecast on it, the Company will announce those revisions

immediately.