

May 12, 2016

**Attention:** All concerned parties

## Toyo Tanso Co., Ltd.

5-7-12 Takeshima, Nishiyodogawa-ku, Osaka 555-0011, Japan  
(Stock Exchange Code: 5310; 1st Section, Tokyo Stock Exchange)

### Notice of Possible Unrecoverable Claims

TOYO TANSO USA, INC.'s business partner, SunEdison Inc. (hereafter, SunEdison), filed for Chapter 11 bankruptcy protection in US courts on April 21, 2016 (US time). Accordingly, there is a possibility that TOYO TANSO USA's claims against SunEdison are not recoverable, as described below.

#### Particulars

##### 1. Overview of TOYO TANSO USA, INC.

(1) Location	2575 N.W. Graham Circle Troutdale, OR 97060, USA
(2) Name and position of representative	Arno Cloos, Chairperson
(3) Business	Manufacture and sale of special carbon products
(4) Capital	USD 107 thousand

##### 2. Overview of counterparty

(1) Name	SunEdison Inc.	
(2) Location	13736 Riverport Drive, Suite 180 Maryland Heights, MO 63043, USA	
(3) Name and position of representative	Ahmad R. Chatila, President and Chief Executive Officer	
(4) Business	Manufacture and sale of silicon wafers	
(5) Capital	USD 3 million	
(6) Date established	October 1, 1984	
(7) Consolidated net assets	USD 4,504 million	
(8) Consolidated total assets	USD 20,714 million	
(9) Major shareholders and shareholding ratio	Could not be determined	
(10) Relationship between listed company and counterparty	Capital relationship	Not applicable
	Personal relationship	Not applicable
	Business relationship	Not applicable
	Relevant conditions for related parties	Not applicable

3. Type and amount of claims against SunEdison

Type of claim	Amount	Percentage of claims to consolidated net assets
Accounts receivable	JPY 136 million	0.23%
Total	JPY 136 million	0.23%

4. Outlook

In the first quarter of the consolidated fiscal year ending December 31, 2016, the Company posted 139 million yen in provision of allowance for doubtful accounts under selling, general and administrative expenses to account for the aforementioned claim. There are no changes to the consolidated earnings forecasts for the fiscal year ending December 31, 2016, released on February 12, 2016.

(Reference) Consolidated earnings forecasts for current fiscal year (released on February 12, 2016) and results in previous fiscal year

(Millions of yen)

	Consolidated net sales	Consolidated operating income	Consolidated ordinary income	Profit attributable to owners of parent
Forecasts for fiscal year ending December 31, 2016	35,000	700	700	350
Actual results for fiscal year ended December 31, 2015	35,558	790	917	402

Please direct inquiries regarding the current situation to:

<p>Toyo Tanso Co., Ltd. Publicity &amp; Investor Relations E-mail: info@toyotanso.co.jp</p>
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