

May 12, 2017

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 Regarding Posting of Non-Operating Expenses (Foreign Exchange Losses)

Toyo Tanso Co., Ltd. has posted non-operating expenses (foreign exchange losses) for the first quarter (from January 1, 2017 to March 31, 2017) of the consolidated fiscal year ending December 31, 2017, as described below.

Particulars

1. Posting of foreign exchange losses

Due to recent fluctuations in exchange rates, the Company posted a 128 million yen foreign exchange loss as a non-operating expense in the first quarter of the consolidated fiscal year ending December 31, 2017. The foreign exchange loss amount stated above is calculated to reflect foreign exchange rates as at the end of the first quarter of the fiscal year ending December 31, 2017, and may change depending on future movements of foreign exchange rates.

2. Impact on earnings

There are no changes to the consolidated results forecasts released on February 14, 2017, for both the six months ending June 30, 2017 and for the full year ending December 31, 2017. In the event revisions to the results forecasts should become necessary, an announcement will promptly be made. For details, please refer to the "Consolidated Financial Results for the Three Months Ended March 31, 2017 [Japanese GAAP]" released today.

Please direct inquiries regarding the current situation to:

Toyo Tanso Co., Ltd. Publicity & Investor Relations E-mail: info@toyotanso.co.jp