

May 14, 2013

To whom it may concern

Company name: DAIKYO INCORPORATED  
Representative: Akira Yamaguchi,  
Representative Executive Officer, President  
Securities code: 8840  
Listing: First Section, Tokyo Stock Exchange  
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General Manager, Group Corporate Planning  
Dept.

**Announcement Regarding the Extraordinary Profits (Negative Goodwill Incurred Profits)**

DAIKYO INCORPORATED (the “Company”) announces that it has recorded the extraordinary profits to acquire shares in Anabuki Construction Inc, which was announced on April 1 2013 as the “Announcement Regarding the Completion of Shares in Anabuki Construction Inc.”  
The details are as follows:

1. Amount of Negative Goodwill

Regarding of the completion of shares in Anabuki Construction Inc., the Company expects extraordinary profits of 10 billion yen in the first quarter of the fiscal year ending March 31, 2014.

2. Impact of Business Results

The gain on negative goodwill is factored into the forecast of business results in “Consolidated Performance Forecast for the fiscal year ending March 31, 2014” of “Consolidated Financial Results for the year ended March 31, 2013” announced today (May 14, 2013).

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