



February 6, 2013

Company Name: SHINDENGEN ELECTRIC MANUFACTURING CO. LTD  
Representative Name: Masato Morikawa, President and Representative Director  
(Securities Code: 6844, First Section, Tokyo Stock Exchange)  
Contact Information: Shoji Chiba, Manager of Corporate Planning Group, Planning Dept.  
(TEL: 03 – 3279 – 4431)

## Notice of Non-operating Income (Foreign Currency Transaction Income) Accounting

Notice is hereby given of postings of cumulative consolidated foreign exchange profits in the three-quarter period of Fiscal Year 2012, ending March 2013.

### Details

#### 1 . Foreign Currency Transaction Income Occurrence and Details

In the cumulative consolidated total for two quarters (April 1, 2012 ~ September 30, 2012), foreign exchange losses of ¥647 million were posted to non-operating expenses, but subsequent currency market changes generated a profit of ¥649 million in the third quarter (October 1, 2012 ~ December 31, 2012). So in the cumulative total for the three quarters from April 1, 2012 to December 31, 2012, a currency exchange gain of ¥1 million was posted to non-operating income.

The above gain is based on the currency market at the end of the third quarter, and is subject to change according to the future market situation.

#### 2. Effects on Business Performance

For the effect of this gain on business performance, please refer to the "Fiscal Year 2012 third quarter business results short form (Japan standards)" and the "Notice of revision of business performance forecasts" as published today.