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**(Change in Disclosure) Notice Regarding Changes in Estimated Amounts Recorded
 as Extraordinary Income Related to the Transfer of the Hakusan Plant**

In the October 2, 2020 disclosure titled "(Update and Progress of a Disclosure Matter) Notice Regarding Completion of Transfer of Fixed Assets (Hakusan Plant)" (the "October 2, 2020 disclosure"), Japan Display Inc. ("JDI") announced estimated amounts it planned to record as extraordinary income from a gain on sales of fixed assets and a foreign exchange gain, both related to the transfer of the Hakusan Plant (Hakusan City, Ishikawa Prefecture). However, JDI today hereby announces that the amounts of those extraordinary items have changed, resulting in reduced amounts being recorded.

The amounts of the extraordinary income following the changes were recorded in FY21/3 Q3 financial results, which were announced today.

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1. Changes in the Amount of Extraordinary income

(1) Changes in the Amount

	Before the change (estimated amount to be recorded)	After the reduction (amount recorded)
Gain on the sale of fixed assets	JPY 20.9 billion	JPY 18.6 billion (JPY 18,595 million)
Foreign exchange gain	JPY 5.9 billion	JPY 5.6 billion (JPY 5,629 million)

(2) Reason for the Changes

On March 31, 2020 and August 28, 2020, JDI resolved to transfer assets related to the Hakusan Plant (Hakusan City, Ishikawa Prefecture) owned by JDI to Sharp Corporation and to a customer of JDI. After concluding final contracts with Sharp and the customer (the "Transferees"), the delivery of all assets related to the plant to the

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Transferees was completed on October 1, 2020. However, as a result of subsequent discussions with the customer, it was decided that the transfer price to the customer (US\$ 285 million) would include an amount equivalent to the consumption tax payable in Japan. Also, in calculating the gain on sales of the fixed assets due to the transfer, the applicable foreign exchange rate was changed from JPY 105.36 to JPY 105.80 per US dollar. As a result, the extraordinary income that was recorded was reduced to JPY 18.6 billion yen from the JPY 20.9 billion gain that was originally estimated for the sales of fixed assets related to the transfer of the Hakusan Plant.

In addition, in the October 2, 2020 disclosure, JDI estimated that extraordinary income of JPY 5.9 billion would be recorded in FY21/3 Q3 as a foreign exchange gain generated by allocating the amount of the transfer price for the Hakusan Plant to the repayment of dollar-denominated advances received from the JDI customer. However, this amount changed to JPY 5.6 billion due to a change in the applicable exchange rate from JPY 105.36 to JPY 105.80 per US dollar.

2. Impact on Earnings

The above-described extraordinary income is reflected in "Consolidated Financial Results for FY21/3 Q3" announced separately today. The difference of JPY 467 million between the gain on sales of fixed assets of JPY 19,062 million yen noted in the income statement of FY21/3 Q3 (3 month) financial results and the gain on sales of fixed assets related to the transfer of the Hakusan Plant of JPY 18,595 million as described above is a gain on the sale of fixed assets unrelated to the Hakusan Plant.

It should be noted that business structure improvement expenses associated with the transfer of the Hakusan Plant, described in the October 2, 2020 disclosure, were recorded as an extraordinary loss of JPY 2,589 million in FY21/3 Q2. Information about the amount of this extraordinary loss is contained in the November 13, 2020 disclosure "Notice Regarding Recording of Extraordinary Loss, Difference Between Consolidated Earnings Forecast and Actual Results for 2Q-FY2020, Revision of Sales Forecast for FY 2020 and Earnings Forecast for 3Q-FY2020."

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