

February 10, 2016

Notification on Recording of Special Income (Gain on Negative Goodwill)

Haseko Corporation (the “Company” or “Haseko”) today announces that it has recorded special income (gain on negative goodwill) for the first three quarters of the fiscal year ending March 2016, as described below.

Details

1. Recording of Special Income (Gain on Negative Goodwill)

As stated in the “(Disclosure Follow-Up) Notification on Share Acquisition of JOINT CORPORATION CO., LTD. by Haseko and Subsidiary, Making It a Subsidiary of Haseko” (in Japanese) dated December 17, 2015, the Company acquired shares of JOINT CORPORATION CO., LTD. (“JOINT CORPORATION”) as of December 17, 2015. Subsequently, the Company made JOINT CORPORATION and its four subsidiaries consolidated subsidiaries of Haseko with December 31, 2015 as the deemed acquisition date.

In accordance with this arrangement, the Company recorded 4,073 million yen in gain on negative goodwill as special income for the first three quarters of the fiscal year ending March 2016.

2. Future Outlook

With regard to this arrangement, the forecast consolidated business performance of the Company for the entire fiscal year ending March 2016 is under close investigation. The Company will announce it promptly if any modification to the performance forecast is needed.