



February 8, 2018

Listed Company Name	TACHI-S CO., LTD.
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Announcement of Extraordinary Income (Gain on Bargain Purchase and Gain on Step Acquisitions)

In its press release “Announcement of Extraordinary Income (Gain on Bargain Purchase) and Extraordinary Loss (Loss on Step Acquisitions)” on November 9, 2017, the Company announced that it would post a gain on bargain purchase of 3.9 billion yen (extraordinary income) and a loss on step acquisitions of 200 million yen (extraordinary loss) due to the acquisition of all shares in TF-METAL Co., Ltd. However, we have revised these figures as described below.

1. Recording extraordinary income

Due to the subsidiary acquisition of TF-METAL Co., Ltd. (including its subsidiaries; the same applies hereafter), the Company posted a gain on bargain purchase of 3,649 million yen and a gain on step acquisitions of 137 million yen as extraordinary income in the consolidated third quarter of FY2017. The gain on bargain purchase is a provisional calculation since the allocation of the acquisition cost is not yet complete as of the end of the third quarter of the fiscal year under review.

2. Effect on results

This extraordinary income (gain on bargain purchase and gain on step acquisitions) is reflected in the full-year consolidated results forecast for FY2017.