

(Translation)

May 11, 2017

To whom it may concern:

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### Notice Regarding Recording of Extraordinary Gains and Extraordinary Losses

Kyushu Railway Company announces that extraordinary gains and extraordinary losses were recorded in the fiscal year ended March 31, 2017. The details are as follows.

#### 1. Details of Extraordinary Gains and Extraordinary Losses

In the fiscal year March 31, 2017, ¥26,424 million was recorded as construction grants received under extraordinary gains following the advancement and completion of construction work for elevating areas of track surrounding Orio Station on the Kagoshima Main Line. In addition, ¥25,275 million was recorded as losses from provision for cost reduction of fixed assets under extraordinary losses.

#### 2. Impact on Performance

For information regarding the impact of the aforementioned extraordinary gains and extraordinary losses on performance, please refer to *Consolidated Financial Results for the Year Ended March 31, 2017 (Japanese GAAP)*, which was released today.