Non-operating Expenses, Extra-ordinary Profits and Losses 
(Consolidated and Unconsolidated)

Mazda Motor Corporation ("Mazda") hereby makes a notice that Mazda recognized the following non-operating expenses, extra-ordinary profits and losses in the consolidated and unconsolidated financial results for the fiscal year ended March 31, 2013 (from April 1, 2012 through March 31, 2013).

1. Non-operating Expenses (Consolidated and Unconsolidated)
   Foreign exchange loss: Consolidated ¥19,538 million, Unconsolidated ¥18,129 million
   Mazda recognized Foreign exchange loss in non-operating expenses totaling ¥19,538 million and ¥18,129 million in the consolidated and unconsolidated statement of operations for the fiscal year ended March 31, 2013 (from April 1, 2012 through March 31, 2013), respectively due to the fluctuation of exchange rates.

2. Extra-ordinary Profits (Unconsolidated)
   Gain on sale of investment securities: ¥8,738 million
   As a result of the restructuring of our affiliated company in China, we recognized the amount of ¥8,738 million as a gain on sale of investment securities in extra-ordinary profits. This extra-ordinary profit was arisen due to the differences resulting from the changes in equity interest of that company between the shareholders.

3. Extra-ordinary Losses (Unconsolidated)
   Reserve for loss from business of subsidiaries and affiliates: ¥65,905 million
   To prepare for the loss from business of foreign affiliates, Mazda estimated the amount of losses that Mazda is expected to incur and accrued ¥65,905 million as extra-ordinary loss in the unconsolidated statement of operations for the fiscal year ended March 31, 2013.

4. Effects on financial performance
   Regarding the effects of non-operating expenses, extraordinary profits and losses stated above on Mazda's financial performance, please refer to “Consolidated Financial Results For the Fiscal Year Ended March 31, 2013” that has been released today.