



February 6, 2013

Mazda Motor Corporation

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Notice of Recognition of Non-operating Income (Foreign Exchange Gain)

Mazda Motor Corporation (“Mazda”) hereby makes a notice that Mazda recognized the non-operating income (foreign exchange gain) in the consolidated financial results for the first nine months ended December 31, 2012 (April 1, 2012 through December 31, 2012) as follows.

1. Contents of recognition of Non-operating income (Foreign Exchange Gain)

Although Mazda recognized a foreign exchange loss of ¥7,578 million as a component of non-operating expenses for the first half of Fiscal Year ending March 31, 2013 (April 1, 2012 through September 30, 2012), as foreign exchange gain of ¥12,066 million occurred due to the recent change in foreign exchange rate during the 3rd quarter (October 1, 2012 through December 31, 2012), Mazda recognized a net foreign exchange gain of ¥4,488 million as a component of non-operating income for the first nine months ended December 31, 2012 (April 1, 2012 through December 31, 2012).

The foreign exchange gain was recorded mainly by foreign currency re-evaluation and the amount will vary depending on the future exchange rate.

2. Effects on financial performance

Regarding the effects of non-operating income (foreign exchange gain) discussed above on Mazda's financial performance, please refer to Mazda's consolidated financial statements for the first nine months of Fiscal Year ending March 31, 2013 and notice of revision of consolidated financial forecast for the Fiscal Year Ending March 31, 2013 that have been released today.