



April 25, 2014

Mazda Motor Corporation

Masamichi Kogai

Representative Director, President and CEO

Code No. 7261

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Notice Concerning Non-operating income and Expenses, Extra-ordinary Profits and Losses, and Recording of Deferred Tax Assets (Consolidated and Unconsolidated)

Mazda Motor Corporation (“Mazda”) hereby makes a notice that Mazda posted the non-operating income, non-operating expenses, extra-ordinary profits, and extraordinary losses, and deferred tax assets in the consolidated and unconsolidated financial results for the fiscal year ended March 31, 2014 (from April 1, 2013 through March 31, 2014) as follows.

1. Contents of Non-operating income (Unconsolidated)

Dividend income: ¥38,189 million

Mazda posted the dividend from subsidiaries, etc. in non-operating income.

2. Contents of Non-operating expenses (Consolidated and Unconsolidated)

Foreign exchange loss: Consolidated ¥42,215 million, Unconsolidated ¥39,738 million

Due to the fluctuation of foreign exchange rates, Mazda posted the foreign exchange loss in non-operating expenses totaling ¥42,215 million and ¥39,738 million in the consolidated and unconsolidated statement of operations, respectively.

3. Contents of Extra-ordinary Profits (Unconsolidated)

Gain on reversal of reserve for loss from business of subsidiaries and affiliates: ¥14,755 million

To prepare for the loss from business of subsidiaries and affiliates, Mazda has posted the reserve for loss, which is estimated to be incurred by Mazda. For this fiscal year, Mazda posted the amount of ¥14,755 million, net amount of reversal of reserve for loss from business of subsidiaries and affiliates, which was arisen due to the earnings improvement in certain subsidiaries, as a gain on reversal of reserve for loss from business of subsidiaries and affiliates in extra-ordinary profits.

4. Contents of Extra-ordinary Losses (Consolidated)

Reserve for loss from business of subsidiaries and affiliates: ¥36,616 million

To prepare for the loss from business of subsidiaries and affiliates, Mazda estimated the amount of losses that Mazda is expected to incur and accrued ¥36,616 million as a reserve for loss from business of subsidiaries and affiliates in extra-ordinary losses.

5. Contents of Deferred Tax Assets (Consolidated)

Income taxes - deferred: ¥(40,071) million

As a result of careful review of the collectibility of deferred tax assets in certain subsidiaries, as it is expected to make profits in future years, the deferred tax assets were posted, in turn reducing the income taxes by ¥40,071 million in the consolidated statement of operations.

6. Effects on financial performance

Regarding the effects of non-operating income and expenses, extra-ordinary profits and losses, and recording of deferred tax assets stated above on Mazda's financial performance, please refer to "Consolidated Financial Results For the Fiscal Year Ended March 31, 2014" that has been released today.