



January 27, 2011

PRESS RELEASE

KOITO MANUFACTURING CO., LTD.
Representative Director: Masahiro Ohtake, President
(Stock Code: 7276 First Section, TSE)
Inquiries: Atsushi Inoue, Director
General Affairs Dept.
(Tel: 03-3443-7111)

Extraordinary Losses Posted

KOITO MANUFACTURING CO., LTD. (the Company) announces that it has posted extraordinary losses in the third quarter of the year ending March 31, 2011, as follows:

1. Extraordinary Losses

As payment of indemnity and penalties to customers due to delays in delivering aircraft seats is foreseeable in the future at its consolidated subsidiary, Koito Industries, Limited, the Company has posted a provision for indemnity of 1.4 billion yen as an extraordinary loss.

Further, for orders of aircraft seats cancelled, the Company posted a loss on valuation of inventory assets of 1.6 billion yen.

2. Future Outlook

The Company will announce effect of these losses and other factors in a subsequent press release on revised forecasts with numerical data when determined.