



2019/05/15

Company:	CYBERDYNE, INC.
Name of Representative:	Yoshiyuki Sankai, President and CEO
Code:	7779 (Mothers Section of the Tokyo Stock Exchange)
Contact:	Shinji Uga, Director and CFO (Tel. +81-29-869-9981)

Posting of loss on valuation of investment securities for non-consolidated financial statement (Japanese-GAAP)

CYBERDYNE, INC. (the “Company”) posted loss on valuation of investment securities for non-consolidated financial statements for the fiscal year ended March 31, 2019 in accordance to Japanese-GAAP. The Company and its group companies (collectively referred to as the “Group”) disclose its financial statements in accordance to International Financial Reporting Standards (“IFRS”) and the event has no impact on the consolidated statement of profit or loss.

1. Detail of loss on valuation of investment securities

For the non-consolidated financial statement (J-GAAP), the Company determined to post part of the investment securities held by the Company, which valuation dropped substantially in comparison to the acquisition price as extraordinary loss due to loss on valuation of investment ¥1,168 million.

2. Impact on the consolidated financial result

The Group applies IFRS and in accordance to IFRS 9 “Financial Instruments”, the Group classifies the relevant financial instruments to financial assets measured at fair value through other comprehensive income. Changes of fair value for the relevant financial instruments are posted under other comprehensive income in the consolidated statement of comprehensive income and it has no impact on the consolidate statement of profit or loss.