April 26, 2013

Company Name: Roland Corporation
Representative: Junichi Miki, President and Representative Director
Code Number: 7944
Stock Exchange Listing: 1st Section of Tokyo, Osaka
Contact: Ichiro Nishizawa, Director, in charge of Administration Division
Phone: 053-523-3652

Notice of Posting of Extraordinary Loss

Roland Corporation (the "Company") hereby announces the resolution at the board of directors meeting held on April 26, 2013 to post extraordinary loss as follows.

1. Extraordinary Loss under Non-consolidated Financial Statements for the Fiscal Year Ended March 31, 2013

(1) Impairment loss of noncurrent assets
With regard to noncurrent assets held by the Company, as a result of assessing the possibility of future recovery of investment in connection with deterioration of performance, an impairment loss of ¥957 million was posted as an extraordinary loss in the non-consolidated financial statements based on the "Accounting Standard for Impairment of Fixed Assets."

(2) Loss on valuation of investments in capital of subsidiaries and affiliates
In connection with deterioration of performance at overseas consolidated subsidiaries, a loss on valuation of investments in capital of subsidiaries and affiliates of ¥489 million was posted as an extraordinary loss in the non-consolidated financial statement.

2. Impact on Financial Results
Of the aforementioned extraordinary loss to be posted in the non-consolidated financial statements, with regard to the impairment loss of noncurrent assets, the scope of assets for assessment subject to consolidated financial statements is different, thus the impact on the consolidated financial results is not material. In addition, loss on valuation of investments in capital of subsidiaries and affiliates is eliminated in the consolidated financial statements, thus there is no impact on the consolidated financial results.