

This notice has been translated from the original Japanese text of the timely disclosure statement dated November 7, 2014 and is for reference purposes only. In the event of any discrepancy between the original Japanese and this translation, the Japanese text shall prevail.

CAUTIONS REGARDING FORWARD-LOOKING STATEMENTS

This document contains forward-looking statements, such as Unicharm Corporation's current plans, strategies, and future performance. These forward-looking statements are based on judgments obtained from currently available information. Please be advised that, for a variety of reasons, actual results may differ materially from those discussed in the forward-looking statements. Events that might affect actual results include, but are not limited to, economic circumstances in which Unicharm Corporation operates, competitive pressures, relevant regulations, changes in product development, and fluctuations in currency exchange rates.

**Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2014
(April 1, 2014 through September 30, 2014); Flash Report
[J-GAAP]**



November 7, 2014

Listed Company Name: **Unicharm Corporation**
 Listing: **First Section, Tokyo Stock Exchange**
 Code Number: **8113**
 URL: **http://www.unicharm.co.jp/**
 Company Representative: **Takahisa Takahara, President and Chief Executive Officer**
 Contact Person: **Shigeru Asada, Executive Officer, General Manager of Accounting Dept.**
 Telephone Number: **+81-3-3451-5111**
 Planned Filing Date of Quarterly Report: **November 14, 2014**
 Planned Commencement Date of Dividend Payments: **December 1, 2014**
 Preparation of Any Additional Explanatory Documents for Quarterly Financial Results: **Yes**
 Holding of Any Briefing Session for Quarterly Financial Results: **None**

(Amounts less than one million yen have been truncated)

**1. Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2014
(April 1, 2014 through September 30, 2014)**

(1) Consolidated financial results (2Q: 6 months cumulative)

(Figures in percentage represent increases or decreases from the same period last year)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
2Q of Fiscal Year Ending December 31, 2014	356,826	—	36,708	—	37,725	—	22,692	—
2Q of Fiscal Year Ended March 31, 2014	286,618	22.0	32,045	15.5	30,976	35.0	17,337	8.4

(Note) Comprehensive income: 2Q of Fiscal Year Ending December 31, 2014: ¥38,116 million (—)
 2Q of Fiscal Year Ended March 31, 2014: ¥32,430 million (105.9%)

	Net Income Per Share	Net Income Per Share Adjusted for Residual Shares
	Yen	Yen
2Q of Fiscal Year Ending December 31, 2014	37.62	37.58
2Q of Fiscal Year Ended March 31, 2014	29.66	28.91

(Notes) 1. At the 54th Ordinary General Meeting of Shareholders held on June 25, 2014, the proposal of a “partial amendments of the articles of incorporation” was approved. As a result, from the fiscal year under review, the last day of the fiscal year will change from March 31 to December 31. Consolidated companies whose fiscal year ended in March will also change to December. Accordingly, as the fiscal year under review will be a transitional period, the consolidated cumulative second quarter for consolidated companies whose fiscal year ended in March will be six months from April 1, 2014 to September 30, 2014, and for consolidated companies whose fiscal year ends in December it will be nine months from January 1, 2014 to September 30, 2014. As the reporting of accounts for this fiscal year will be an anomaly, the rates of change over the previous fiscal year will be omitted.

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2. The Company has carried out a stock split on October 1, 2014, at a ratio of three shares per one common share. Accordingly, the net income per share and net income per share adjusted for residual shares have been calculated presuming that this stock split was carried out at the start of the previous consolidated fiscal year.

(2) Consolidated financial position

	Total Assets	Net Assets	Ratio of Shareholders' Equity
	Millions of Yen	Millions of Yen	%
As of September 30, 2014	640,459	459,975	61.7
As of March 31, 2014	620,419	432,152	60.3

(Reference) Equity: As of September 30, 2014: ¥395,256 million
As of March 31, 2014: ¥374,136 million

2. Cash Dividends

	Annual Dividends				
	1st Q-End	2nd Q-End	3rd Q-End	Year-End	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal Year Ended March 31, 2014	–	18.00	–	20.00	38.00
Fiscal Year Ending December 31, 2014	–	19.00			
Fiscal Year Ending December 31, 2014 (projection)			–	6.40	–

(Notes) 1. Revision of dividend projections that have been disclosed lastly: None

2. The company has carried out a stock split on October 1, 2014, at a ratio of three shares per one common share, the (projected) fiscal year-end dividend amount for the fiscal year ending December 31, 2014 will reflect this stock split.

**3. Projected Consolidated Financial Results for the Fiscal Year Ending December 31, 2014
(April 1, 2014 through December 31, 2014)**

(Figures in percentage represent increases or decreases from the same period last year)

	Net Sales		Operating Income		Ordinary Income		Net Income		Net Income Per Share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
Full Year	540,000	–	56,600	–	55,000	–	31,700	–	52.77

(Notes) 1. Revision of projected results that have been disclosed lastly: None

2. At the 54th Ordinary General Meeting of Shareholders held on June 25, 2014, the proposal of a “partial amendments of the articles of incorporation” was approved. As a result, from the fiscal year under review, the last day of the fiscal year will change from March 31 to December 31. Accordingly, as the fiscal year under review will be a transitional period, the full year for consolidated companies whose fiscal year ended in March will be nine months from April 1, 2014 to December 31, 2014, and for consolidated companies whose fiscal year ends in December it remains unchanged at twelve months from January 1, 2014 to December 31, 2014. Forecasts are provided here for these consolidated periods.

Accordingly, rates of change over the previous fiscal year are not provided for the full fiscal year.

3. The amount listed for net income per share in the projected consolidated financial results for the fiscal year ending December 31, 2014 will reflect the stock split.

*** Notes**

(1) Change in major subsidiaries during the period (or any change of specified subsidiaries accompanying a change in the scope of consolidation): None

(2) Application of any special accounting method for the preparation of quarterly consolidated financial statements: None

(3) Change in accounting policies or estimates and retrospective restatements

- (i) Change in accounting policies in accordance with revision of accounting standards: Yes
- (ii) Change in accounting policies other than item (i) above: None
- (iii) Change in accounting estimates: None
- (iv) Retrospective restatements: None

(4) Number of issued and outstanding shares (common shares)

- (i) Number of issued and outstanding shares (including treasury shares):
- | | |
|---------------------------|--------------------|
| As of September 30, 2014: | 620,834,319 shares |
| As of March 31, 2014: | 620,834,319 shares |
- (ii) Number of treasury shares as of end of period:
- | | |
|---------------------------|-------------------|
| As of September 30, 2014: | 20,167,770 shares |
| As of March 31, 2014: | 16,871,931 shares |
- (iii) Average number of shares during the period:
- | | |
|-------------------|--------------------|
| Apr. – Sep. 2014: | 603,264,927 shares |
| Apr. – Sep. 2013: | 584,455,625 shares |

(Note) The Company has carried out a stock split on October 1, 2014, at a ratio of three shares per one common share. Accordingly, the number of issued and outstanding shares (common shares) has been calculated presuming that this stock split was carried out at the start of the previous consolidated fiscal year.

* Presentation regarding status of quarterly review procedures

This quarterly flash report is not subject to the quarterly review procedures under the Financial Instruments and Exchange Law, and as of the date of disclosure hereof, the quarterly review procedures for financial statements under the Financial Instruments and Exchange Law are being carried out.

* Explanation regarding proper use of the projected results and other notes

Projections stated herein are based on the currently available information and the Company's assumptions and beliefs that were deemed valid as of the date of publication, and do not represent the Company's obligation or certainty that they will be achieved. In addition, actual results may differ materially for various reasons.

Please refer to the "Information on future outlooks including projected consolidated financial results, etc." section on page 4 of Exhibit attached hereto for conditions that are prerequisite for the projected results and points to note and other precautions when using the projections.

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Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2014

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1. Qualitative Information Regarding Consolidated Financial Results at End of Second Quarter

As the fiscal year under review will be a transitional period, the accounting period for consolidated companies whose fiscal year ended in March will be six months from April 1, 2014 to September 30, 2014, and for consolidated companies whose fiscal year ends in December it will be nine months from January 1, 2014 to September 30, 2014. As the reporting of accounts for this fiscal year will be an anomaly, the rates of change over the previous fiscal year will be omitted.

(1) Operating results

In light of the management environment surrounding the Company and its group companies during the consolidated cumulative second quarter (April 1, 2014 to September 30, 2014), as for overseas operations, despite the entrance of competitors and rising raw material prices from the stronger US dollar, sales remained steady due to our products being daily necessities and the increasing popularization of personal care products mainly in emerging countries.

Meanwhile, in Japan, the backlash of the rush demand associated with the consumption tax rate hike was within expectations. Also, continuing proposals of high value-added personal care products were successful in keeping the market steady.

In this environment and under the banner “we constantly provide the world’s No.1 and unprecedented products and services to everybody around the globe, and deliver comfort, impression and satisfaction,” the Company and its group companies continued to develop products to meet the needs of consumers, using unique non-woven fabric processing and forming technology while endeavoring to expand the total assets in the industry.

As a result, the Company’s net sales, operating income, ordinary income, and net income for the fiscal period under review reached ¥356,826 million, ¥36,708 million, ¥37,725 million and ¥22,692 million, respectively.

Financial results by segment are as described below.

1) Personal Care Business

● Baby Care Products

Overseas, the Company actively promoted sales in the main countries it is breaking into for products with functions that meet the distinct characteristics of each region. Accordingly, it has been working on expanding sales and market share in these regions. The trend of consumers in China, which is a the key market for the Company, seeking high-quality products to ensure safety and peace of mind for their babies prompted the launch of a new premium-type series in the *Mamy Poko* series. The launch of this new series along with Internet sales and stronger efforts to boost sales at baby care specialty shops are helping to expand sales in China. The Company has also continued its efforts to expand sales areas in India, where further popularization is anticipated.

In Japan, the Company marked one year since the launch of *Moony Air Fit*, which makes use of its unique non-woven fabric processing and forming technology and fits comfortably on the baby’s skin while preventing leakage, with a one-year anniversary campaign. Through this campaign and together with the *Mamy Poko* series, which features cute Disney character designs and high absorption, the Company has been actively promoting sales.

● Feminine Care Products

Overseas, in the growing Chinese market, the Company’s high-quality products featuring charming designs remain highly popular with the Chinese younger generation. In addition to this, sales are expanding in emerging countries as well, and business performance has remained steady.

In Japan, based on the rise in working women and high need for a product that is gentle on the skin, from its *Sofy Hada Omoi* series of menses napkins that are gentle on sensitive skin during menses, the Company newly launched *Sofy Hada Omoi For Long-Time Use* that prevents leakage even when the napkin cannot be changed for long periods. Also, from its highly popular *Center-in Compact* series that is sold in an easy-to-carry compact form with a stylish design, the Company newly launched *Center-in Compact Fragrance* in response to requests from customers for a napkin with a pleasant scent. In this way, the Company has been proposing new values to meet the diversifying lifestyles of women and working to revitalize the market.

● Health Care Products

In the continually growing domestic market for health care products and in line with the progression of Japan's aging society, the Company newly launched the *Charm Nap Funwari Hada* incontinence care product for women, which feels less heavy on the skin and provides a comfortable fit with reassurance for women who are concerned about skin problems as their body undergoes the unique changes of a woman. Together with its *Lifree* series of incontinence care products, the Company has continued its efforts to overcome resistance to using these products by conveying that everyone has light incontinence, and has been leading the market growth for light incontinence and urine leakage care products. Also, in response to growing requests for comfort and a good tape fit regarding tape-type diapers used often by people who are confined to bed, the Company newly launched the *Lifree Stretch Fit Thin and Light Tape Type* nursing care product featuring a thin and absorbent diaper with elastic tape that contours to the body as it changes positions and moves. The Company has been actively promoting its products through TV commercials, its website, over-the-counter consultations at shops, and by creating shelf space at retailers based on daily activities. Accordingly, it has been working on expanding its market share for health care products.

● Clean and Fresh Products

In the domestic market for clean and fresh products, as living environments and lifestyles change, an increasing numbers of customers are looking to clean their homes easily and within a limited time so as to keep their living areas perpetually clean. The Company has been revitalizing the market with a trial size of the *Silicot Wet Tissues* series, and using four bright and happy colors in the *Wave Handy Wiper* series, which are convenient wipes for cleaning the entire house.

As a result, net sales and segment income (operating income) for the personal care business for the fiscal period under review were ¥314,706 million and ¥34,762 million, respectively.

2) Pet Care Business

In striving towards realizing a society where humans and pets can coexist productively, based on the two major themes of promoting the health and long life of both pets and their owners and facilitating segmentation, the Company has been working on developing products focused on consumer needs and cultivating new markets, and has made efforts to revitalize the market and promote sales.

In the domestic pet food market for dog food, in line with the time for switching dog food due to a fall in appetite during the summer season, the Company launched a trial pack of the new brand *Aiken Genki Grand Deli*, which was launched in April and focuses on the taste, texture and ingredients of the food for its target market of small dogs that are fussy eaters, and also ran magazine advertisements and other promotions. Also, in the cat food market, the Company ran coordinated sales promotions on television, via magazine advertisements and over the counter for the *Silver Spoon* gourmet brand. In these ways, the Company has been actively working to revitalize the market.

In the domestic pet toiletry business, which has its core market as excretion care for dogs and cats to help keep their living environment clean, the Company achieved stable growth through its continuous efforts to enhance the appeal of existing products. Also, it has expanded the product range for dogs and cats with new products to meet the growing need for deodorizing and scented products for pets. The launch of the excretion care pet sheet for dogs *Deo Sheet for Small Dogs: Deodorant Sheets with Mild Fragrance Green Aroma Scent* and the *Cat Toilet with Deodorizing Beads: Just Sprinkle to Release the Scent* series that can be used with all types of cat litter and system toilets, have contributed to the Company's steady performance in the market.

In the North American market, the Company has stepped up sales promotions for its flea and tick pesticides, while the ongoing expansion of market share of scented sheets for dogs featuring Unicharm's own technology, and the new launch of scented cat litter products, have contributed to stable growth.

As a result, net sales and segment income (operating income) for the pet care business for the fiscal period under review were ¥39,529 million and ¥1,839 million, respectively.

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3) Other Businesses

In the category of business-use products utilizing its core non-woven fabric and absorber processing and forming technology, the Company focused on promoting the sales of industrial materials.

As a result, net sales and segment income (operating income) in other businesses for the fiscal period under review were ¥2,591 million and ¥107 million, respectively.

(2) Financial position

(Assets)

Total assets as of the end of the second quarter were ¥640,459 million, up ¥20,039 million over the end of the previous consolidated fiscal year. The main increases were machinery, equipment and vehicles (net) by ¥11,006 million, buildings and other structures (net) by ¥8,607 million, and cash and deposits by ¥5,572 million, while the main decrease was deferred tax assets (fixed) by ¥7,370 million.

(Liabilities)

Liabilities as of the end of the second quarter were ¥180,483 million, down ¥7,783 million over the end of the previous consolidated fiscal year. The main increase was in notes and accounts payable by ¥2,206 million, while the main decreases were other long-term liabilities from a fall in long-term unearned revenue, etc. by ¥7,939 million and net defined benefit liability by ¥954 million.

(Net Assets)

Net assets as of the end of the second quarter were ¥459,975 million, up ¥27,823 million over the end of the previous consolidated fiscal year. The main increases were net income by ¥22,692 million and foreign currency translation adjustments by ¥6,347 million.

(Shareholder's Equity Ratio)

The shareholder's equity ratio as of the end of the second quarter was 61.7%.

(3) Information on future outlooks including projected consolidated financial results, etc.

The Company's projected consolidated financial results for the fiscal year ending December 31, 2014 are the same as those announced on April 30, 2014.

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2. Summary Information (Notes)

(1) Change in major subsidiaries during the period

Not applicable

(2) Application of any special accounting method for the preparation of quarterly consolidated financial statements

Not applicable

(3) Change in accounting policies or estimates and retrospective restatements

Change in accounting policies

(Application of the Accounting Standard for Retirement Benefits, etc.)

The Company has adopted the “Accounting Standard for Retirement Benefits” (ASBJ Statement No. 26, May 17, 2012; hereinafter, “Retirement Benefits Accounting Standard”) and “Guidance on Accounting Standards for Retirement Benefits” (ASBJ Guidance No. 25, May 17, 2012; hereinafter, “Retirement Benefits Guidance”) and, from the consolidated first quarter under review, the provisions set forth in Article 35 of the Retirement Benefits Accounting Standard and Article 67 of the Retirement Benefits Guidance. Based on this, the Company has revised the methods of calculating retirement benefit obligations and service costs and changed the method of attributing expected retirement benefits to periods from straight-line attribution to the payment calculation method. It has also changed the method of determining the discount rate from a method based on the average remaining length of service to a method that uses a single weighted average discount rate.

Regarding the application of Retirement Benefits Accounting Standard and others, the Company adheres to the transitional accounting stipulated in Article 37 of the Retirement Benefits Accounting Standard, and in the beginning of the consolidated cumulative second quarter under review, it makes a corresponding adjustment to retained earnings for the effect of changes in the methods of calculating retirement benefit obligations and service costs.

As a result, at the beginning of the consolidated cumulative second quarter under review, net defined benefit asset increased by ¥2,988 million while net defined benefit liability decreased by ¥1,194 million, and retained earnings increased by ¥2,682 million. The impact of this change on profit and loss for the consolidated cumulative second quarter under review is marginal.

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Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2014

3. Consolidated Financial Statements, Etc.

(1) Consolidated balance sheet

(Millions of Yen)

	Fiscal Year Ended March 31, 2014 (as of March 31, 2014)	2Q of Fiscal Year Ending December 31, 2014 (as of September 30, 2014)
Assets		
Current assets		
Cash and deposits	108,901	114,473
Notes and accounts receivable	67,687	69,128
Marketable securities	3,013	999
Merchandise and finished goods	27,700	32,622
Raw materials and supplies	23,007	26,309
Work in progress	920	1,179
Other current assets	34,049	27,678
Allowance for bad debts	(90)	(93)
Total current assets	265,191	272,299
Fixed assets		
Tangible fixed assets		
Buildings and other structures (net)	59,503	68,111
Machinery, equipment and vehicles (net)	98,629	109,635
Other tangible fixed assets (net)	46,284	44,179
Total tangible fixed assets	204,417	221,926
Intangible fixed assets		
Goodwill	73,463	71,511
Other intangible fixed assets	22,021	22,460
Total intangible fixed assets	95,485	93,972
Investments and other assets		
Net defined benefit asset	860	4,540
Investments in marketable securities	22,105	22,649
Deferred tax assets	27,776	20,405
Other investments	4,683	4,756
Allowance for bad debts	(99)	(91)
Total investments and other assets	55,326	52,261
Total fixed assets	355,228	368,160
Total assets	620,419	640,459

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Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2014

(Millions of Yen)

	Fiscal Year Ended March 31, 2014 (as of March 31, 2014)	2Q of Fiscal Year Ending December 31, 2014 (as of September 30, 2014)
Liabilities		
Current liabilities		
Notes and accounts payable	78,433	80,640
Short-term loans payable	7,709	27,347
Accrued corporate taxes, etc.	5,739	5,275
Reserve for bonuses	4,763	4,352
Other current liabilities	52,257	53,397
Total current liabilities	148,903	171,014
Long-term liabilities		
Long-term loans payable	21,000	–
Net defined benefit liability	4,995	4,040
Other long-term liabilities	13,368	5,428
Total long-term liabilities	39,364	9,469
Total liabilities	188,267	180,483
Net assets		
Shareholders' equity		
Common stock	15,992	15,992
Additional paid-in capital	46,385	46,380
Retained earnings	306,974	328,323
Treasury shares	(21,110)	(28,850)
Total shareholders' equity	348,242	361,845
Accumulated other comprehensive income		
Unrealized gains on available-for-sale securities	9,058	9,858
Gains on deferred hedges	2	11
Land revaluation differences	(157)	(157)
Foreign currency translation adjustments	21,118	27,466
Remeasurements of defined benefit plans	(4,128)	(3,768)
Total accumulated other comprehensive income	25,893	33,410
Subscription rights to shares	295	261
Minority interests	57,719	64,457
Total net assets	432,152	459,975
Total liabilities and net assets	620,419	640,459

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(2) Consolidated statements of income and comprehensive income

(Consolidated statement of income)

(For the Second Quarter of the Fiscal Year Ending December 31, 2014 Cumulative Consolidated Fiscal Period)

(Millions of Yen)

	2Q of Fiscal Year Ended March 31, 2014 (April 1, 2013 – September 30, 2013)	2Q of Fiscal Year Ending December 31, 2014 (April 1, 2014 – September 30, 2014)
Net sales	286,618	356,826
Cost of sales	158,094	199,950
Gross profits	128,523	156,875
Selling, general and administrative expenses	*1 96,478	*1 120,166
Operating income	32,045	36,708
Non-operating income		
Interest received	706	954
Dividends received	179	188
Foreign exchange gains	–	1,780
Other non-operating income	1,184	1,329
Total non-operating income	2,069	4,253
Non-operating expenses		
Interests paid	163	207
Sales discount	1,415	2,015
Foreign exchange losses	1,442	–
Loss on valuation of derivatives	–	720
Other non-operating expenses	118	293
Total non-operating expenses	3,138	3,237
Ordinary income	30,976	37,725
Extraordinary income		
Gain on sale of fixed assets	5	14
Compensation for transfer	–	4,872
Other extraordinary income	0	–
Total extraordinary income	6	4,887
Extraordinary losses		
Losses on disposal of fixed assets	447	221
Loss on revision of retirement benefit plan	121	–
Other extraordinary losses	28	–
Total extraordinary losses	597	221
Income before taxes and other adjustments	30,384	42,391
Corporate tax, inhabitant tax and business tax	6,257	8,760
Adjustments on corporate tax, etc.	3,720	5,204
Total corporate tax, etc.	9,978	13,964
Income before minority interests	20,406	28,426
Minority interests	3,068	5,733
Net income	17,337	22,692

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(Consolidated statement of comprehensive income)

(For the Second Quarter of the Fiscal Year Ending December 31, 2014 Cumulative Consolidated Fiscal Period)

(Millions of Yen)

	2Q of Fiscal Year Ended March 31, 2014 (April 1, 2013 – September 30, 2013)	2Q of Fiscal Year Ending December 31, 2014 (April 1, 2014 – September 30, 2014)
Income before minority interests	20,406	28,426
Other comprehensive income		
Unrealized gains on available-for-sale securities	2,053	800
Gains (losses) on deferred hedges	(208)	8
Foreign currency translation adjustment	10,178	8,505
Remeasurements of defined benefit plans, net of tax	–	375
Total other comprehensive income	12,024	9,690
Comprehensive income	32,430	38,116
Of which:		
Comprehensive income attributable to owners of the parent	27,864	30,220
Comprehensive income attributable to minority interests	4,566	7,896

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(3) Notes to consolidated financial statements

(Note regarding the Company's position as a going concern)

Not applicable

(Consolidated statement of income)

*1 The main expense items and amounts of selling, general and administrative expenses are as follows.

(Millions of Yen)

	2Q of Fiscal Year Ended March 31, 2014 (April 1, 2013 – September 30, 2013)	2Q of Fiscal Year Ending December 31, 2014 (April 1, 2014 – September 30, 2014)
Sales-related transportation expense	14,241	17,558
Sales promotion expense	41,434	53,444
Advertisement costs	8,657	11,661
Salaries and bonuses to employees	8,458	9,746
Allowance for bonuses transferred	1,827	1,798
Employee retirement benefits	701	720
Depreciation charges	1,157	1,523

(Note regarding material changes in shareholders' equity)

Not applicable

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(Segment information, etc.)

[Segment Information]

Cumulative Results at end of the Second Quarter of Fiscal Year Ended March 31, 2014 Consolidated Fiscal Period (April 1, 2013 through September 30, 2013)

1. Information regarding net sales and income or loss by reporting segment (Millions of Yen)

	Reporting segment				Elimination or Company-wide	Consolidation
	Personal care	Pet care	Other	Total		
Sales						
Sales to external customers	245,855	38,182	2,580	286,618	-	286,618
Internal sales or transfers across segments	-	-	19	19	(19)	-
Total	245,855	38,182	2,600	286,637	(19)	286,618
Segment income (Operating income)	31,443	415	169	32,028	16	32,045

Cumulative Results at end of the Second Quarter of Fiscal Year Ending December 31, 2014 Consolidated Fiscal Period (April 1, 2014 through September 30, 2014)

1. Information regarding net sales and income or loss by reporting segment (Millions of Yen)

	Reporting segment				Elimination or Company-wide	Consolidation
	Personal care	Pet care	Other	Total		
Sales						
Sales to external customers	314,706	39,529	2,591	356,826	-	356,826
Internal sales or transfers across segments	-	-	5	5	(5)	-
Total	314,706	39,529	2,596	356,832	(5)	356,826
Segment income (Operating income)	34,762	1,839	107	36,708	0	36,708

(Significant subsequent events)

Stock split

Based on the resolution passed at the Company's Board of Directors' meeting held on August 8, 2014, a stock split was carried out on October 1, 2014.

(1) Purpose of stock split

This stock split is intended to lower the amount needed per investment unit and thus provide investors with an environment more conducive for investment, thereby improving the liquidity of the Company's shares and expanding the shareholder base.

(2) Ratio and period of stock split

The stock split was carried out at a ratio of three shares per one common share to shareholders registered or recorded in the last shareholders' register on September 30, 2014.

(3) Number of shares increased resulting from stock split

Number of common shares 413,889,546 shares