

TRANSLATION FOR REFERENCE PURPOSES ONLY

*This notice has been translated from the original Japanese text of the timely disclosure statement dated February 15, 2017 and is for reference purposes only. In the event of any discrepancy between the original Japanese and this translation, the Japanese text shall prevail.*



MEMBERSHIP  
February 15, 2017

To whom it may concern

Listed Company Name: **Unicharm Corporation**  
Company Representative: Takahisa Takahara,  
President and Chief Executive Officer  
(Code Number: 8113; First Section, Tokyo Stock Exchange)  
Contact Person: Shigeru Asada,  
Executive Officer, General Manager of  
Accounting Control and Finance Division  
Telephone Number: +81-3-3451-5111

**Notice Concerning Voluntary Adoption of International Financial Reporting Standards (IFRS)**

Unicharm Corporation (the “Company”) hereby announces that the Board of Directors of the Company resolved, at its meeting held today, to voluntarily adopt International Financial Reporting Standards (“IFRS”) for the Group’s consolidated financial statements in place of the previously adopted Japanese Generally Accepted Accounting Principles (“J-GAAP”), with a view to enhancing the international comparability of its financial information and improving the quality of its business management.

The Company plans to disclose its consolidated financial statements according to IFRS from the first quarter of the fiscal year ending December 31, 2017.

(Reference) Disclosure schedule (planned) for the transition to IFRS is as follows:

February 2017: Consolidated Financial Results for the Fiscal Year Ended December 31, 2016 (J-GAAP)\*  
February 2017: Consolidated Financial Statements for the Fiscal Year Ended December 31, 2016 (J-GAAP)  
March 2017: Annual Securities Report for the Fiscal Year Ended December 31, 2016 (J-GAAP)  
May 2017: Consolidated Financial Results for the First Quarter of the Fiscal Year Ending December 31, 2017 (IFRS)  
May 2017: Quarterly Report for the First Quarter of the Fiscal Year Ending December 31, 2017 (IFRS)

\* Projected consolidated financial results for the fiscal year ending December 31, 2017 are presented in accordance with IFRS.