

TRANSLATION FOR REFERENCE PURPOSES ONLY

This notice has been translated from the original Japanese text of the timely disclosure statement dated August 10, 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.



August 10, 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: Atsushi Iwata,
Senior Executive Officer,
General Manager of Accounting Control
and Finance Division
Telephone Number: +81-3-3451-5111

Notification of Application Filing to Extend Deadline for Filing Quarterly Securities Report for the Six Months Ended June 30, 2017

Unicharm Corporation (the "Company") hereby provides this notice that it has determined to file an application to obtain approval from the Kanto Local Finance Bureau for an extension of the filing deadline of the Company's quarterly securities report as provided for under Article 17-15-2, paragraph 1 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs as set forth below.

1. Quarterly securities report subject to filing extension application
Quarterly Securities Report for the Six Months Ended June 30, 2017
2. Filing deadline before extension
August 14, 2017
3. Extended filing deadline if approved
September 14, 2017

4. Reason for requiring filing deadline extension

In the process of account closing for this 2nd quarter of financial results, the Company has detected the fact through investigating on the treatment of our Chinese subsidiary, Unicharm Consumer Products (China) Co., LTD's that 2,249MJPY sales promotion expenses which should have been booked in FY 2016 has been found to be booked in FY2017. Therefore, the Company has recognized the necessity of validation for the appropriateness in terms of periodical allocation of expenses in the previous periods since there are possibilities that the same issue may exist in the expenses in FY 2014 for FY2015 and the expenses in FY2015 for FY2016.

The Company has decided to investigate the appropriateness of the previous years' accounting treatments by establishing the internal investigation committee on August 5th, 2017 (Chairman Shigeru Asada Director, Audit & Supervisory Committee Member, Member Toshiro China Executive Officer, General Manager, Business Process Transformation Division, Internal Audit Department Member Masayoshi Tanizaki General Manager, Internal Audit Department Member Ichiro Ozawa Department Manager, Legal Department) supported by external specialists after the agreement with our auditors. However, the investigation is still being continued.

In addition, the Company assumes that there is no influences on the results of FY 2017 since this is a periodic expense

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allocation issue before FY 2016. However, in case the Company finds material inappropriate accounting treatment after investigation, the investigation results may have influences on FY2017.

For these reasons, the Company has decided to submit “Application to Extend Deadline for Filing Quarterly Securities Report for the Six Months Ended June 30, 2017”.

5. Future Action

The Company estimates that it will take 16 days to make field investigation at Chinese subsidiary, interview management people related to the issue by Internal Investigation Committee, and revise Annual Security Report already submitted in the past years. After this process is completed the Company estimates that it will take 15 days for the review process by auditors.

We will announce information immediately after receiving approval of this application.

We sincerely apologize for any inconvenience caused to the shareholders, investors, and all other stakeholders.

END