

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
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Notice of Investigation Related to the Previous Financial Results

Unicharm Corporation (the “Company”) hereby announces the start of investigation related to the previous financial results from FY 2014 to FY 2016 and establishment of internal investigation committee in order to validate appropriateness of periodical allocation of expenses including other items.

1. Background of Internal Investigation Committee

In the process of account closing for this 2nd quarter of financial results, the Company has recognized the necessity of validation for the appropriateness in terms of periodical allocation of expenses including other items in the previous period related to Unicharm Consumer Products (China) Co., LTD’s.

Therefore, the Company has decided to confirm the appropriateness of the previous years’ allocation of expenses by establishing the internal investigation committee supported by external specialists after the agreement with our auditors.

2. The Members of Internal Investigation Committee

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

3. Future Action

The Company will announce immediately the result of internal investigation committee.

However, the Company has made a judgemental decision currently that the issue has no influence on the result of this fiscal year since this periodical allocation of expenses including other items relates to the previous period.

Therefore, the Company hereby discloses the 2nd quarter financial results as scheduled at the same time of this release.

The Company is currently considering the extension of the deadline for filing the Company’s Quarterly Securities Report for the six months ended June 30, 2017 to the Kanto Local Finance Bureau.

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

END