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Notice Regarding Extraordinary Loss

Fuji Pharma Co., Ltd. has posted an extraordinary loss as follows in the first quarter (from October 1 to December 31, 2011) of the fiscal year ending September 30, 2012.

1. Details of the extraordinary loss

Provision for retirement benefits

In previous fiscal years, Fuji Pharma calculated retirement benefit obligations by using the simplified method. Starting in the first quarter of the current fiscal year, the Company has changed to the principle method.

This change was made mainly because of the outlook for continuing growth in the number of employees based on the Company's medium-term plan for its workforce and other factors. The Company believes that using the principle method to calculate retirement benefit obligations will result in figures that consistently have a high degree of reliability. The increase of 364 million yen in retirement benefit obligations caused by this change was recorded as an extraordinary loss.

2. Process going forward

Fuji Pharma maintains its earnings forecasts as the aforementioned extraordinary loss has already been factored in the forecasts for the first half and full year of the fiscal year ending September 30, 2012.

Reference: Forecasts for the current fiscal year (announced on Nov. 9, 2011) and the previous fiscal year's results

	Net sales	Operating income	Ordinary income	Net income
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Forecasts for FY9/12	23,487	3,524	3,528	1,986
Results for FY9/11	21,623	3,565	3,545	2,204