

**Notice of recording of extraordinary income and
revision of consolidated performance forecast**

The figure for net income in the consolidated performance forecast for fiscal 2013 (April 1, 2013 – March 31, 2014) announced on February 25, 2014, has been revised as shown below due to the recording of extraordinary income.

1. Revision of consolidated forecast

	Net sales (¥ million)	Operating income (¥ million)	Ordinary income (¥ million)	Net income (¥ million)	Net income per share (¥)
Previous forecast	1,896,000	140,000	138,500	65,000	46.51
Revised forecast	1,896,000	140,000	138,500	98,000	70.13
Increase (decrease)	0	0	0	33,000	
Percent change	—	—	—	+50.8%	
cf. fiscal 2012	1,666,640	91,960	95,125	53,712	38.43

2. Reason for revision

With regard to litigation in the US by a consolidated subsidiary of Asahi Kasei against Actelion Ltd. of Switzerland and its affiliated companies and executives in relation to a license agreement for fasudil, a rho-kinase inhibitor discovered and owned by said consolidated subsidiary, the Supreme Court of California made a decision on March 12, 2014 (local time).¹ Accordingly, Asahi Kasei will record extraordinary income of ¥53.0 billion for the fourth quarter of fiscal 2013 (January 1, 2014 – March 31, 2014), and the consolidated performance forecast for fiscal 2013 announced on February 25, 2014,² has thus been revised as shown above.

¹ Please refer to the press release *Decision of the Supreme Court of California in litigation with Actelion Ltd. of Switzerland* dated March 13, 2014.

² Please refer to the press release *Strengthening of petrochemical operations in Japan* dated February 25, 2014.

Note:

- This forecast assumes the current exchange rate of ¥101.4 per US\$ prevailing on March 17, 2014.
- This forecast is based on the best information available at this time, but actual outcomes may differ due to a variety of factors which cannot be foreseen.

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