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For General Release

Kagome Co., Ltd.

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Notice of Change of Accounting Period (Closing Date) and Partial Amendment of the Company Charter

At a meeting of the Board of Directors of Kagome Co., Ltd. held today, the Board resolved to change Kagome's accounting period. This change will require a partial amendment to Kagome's Company Charter, which must be approved at the 70th Regular General Meeting of Shareholders scheduled for June 2014.

1. Reasons for the Change

In line with the company's operating cycle, the closing date of Kagome's fiscal year will be changed from March 31 to December 31. The closing date of all Kagome Group companies will also be unified as December 31. This change is being implemented in order to achieve greater efficiency in various aspects of management and business operations, including budget preparation and performance management, etc. The change will also help to ensure compliance with the International Financial Reporting Standards (IFRS), adoption of which is currently being considered, and which require that consolidated companies share a uniform accounting period.

2. Details of the Change in the Accounting Period

Current closing date: March 31 of each year

New closing date: December 31 of each year

As the transitional period for the adoption of the new closing date, FY2014 (Kagome's 71st Fiscal Year) will span a 9-month period from April 1, 2014 to December 31, 2014.

The same change to the accounting period will be made at those domestic consolidated subsidiaries that currently have a closing date other than December 31.

3. Future Forecasts

Kagome will announce its FY2014 (Kagome's 71st Fiscal Year, ending December 31, 2014) forecast in the FY2013 (ending March 31, 2014) Consolidated Summary Report, which is scheduled to be disclosed in April 2014.

4. Content of the Partial Amendment to Kagome's Company Charter (amended content is underlined)

Current Provisions	Proposed Amendment
<p>(Convening of General Meeting of Shareholders) Article 11 The Regular General Meeting of Shareholders shall be convened in June each year; Extraordinary Shareholders Meetings shall be convened as necessary.</p>	<p>(Convening of General Meeting of Shareholders) Article 11 The Regular General Meeting of Shareholders shall be convened in <u>March</u> each year; Extraordinary Shareholders Meetings shall be convened as necessary.</p>
<p>(Date of Record for Regular General Meeting of Shareholders) Article 12 The date of record with respect to voting rights at the Company's Regular General Meeting of Shareholders shall be March 31 each year.</p>	<p>(Date of Record for Regular General Meeting of Shareholders) Article 12 The date of record with respect to voting rights at the Company's Regular General Meeting of Shareholders shall be <u>December</u> 31 each year.</p>
<p>(Fiscal Year) Article 39 The Company's fiscal year shall be the period of one year extending from April 1 of each calendar year to March 31 of the subsequent calendar year.</p>	<p>(Fiscal Year) Article 39 The Company's fiscal year shall be the period of one year extending from <u>January</u> 1 of each calendar year to <u>December 31 of that same year</u>.</p>
<p>(Date of Record for Distribution of Dividends from Earned Surplus) Article 41 The Company's date of record with respect to the distribution of final dividend shall be March 31 each year.</p>	<p>(Date of Record for Distribution of Dividends from Earned Surplus) Article 41 The Company's date of record with respect to the distribution of final dividend shall be <u>December</u> 31 each year.</p>
<p>(New provision)</p>	<p>Supplementary Provisions Item 1 Notwithstanding the provisions of Article 39, the Company's FY2014 fiscal year (the Company's 71st Fiscal Year) shall begin on April 1, 2014 and end on December 31, 2014. This Item 1 of the Supplementary Provisions shall remain in effect until December 31, 2014, after which date it shall cease to be effective.</p>

5. Timetable

Date of the 70th Regular General Meeting of Shareholders: June 2014 (provisional)

Effective date of the partial amendment of the Company Charter: As above.