



Press Release

January 29, 2010

KOSÉ Corporation

President: Kazutoshi Kobayashi

Stock exchange listing: Tokyo Stock Exchange, First Section; Stock code: 4922

Contact: Hitonori Nakata, General Manager of IR Div.

Tel: +81-(0) 3-3273-1511

Notice of Impairment of Noncurrent Assets

An impairment loss for noncurrent assets that was announced on October 30, 2009 was recorded as follows in the third quarter of fiscal year ending March 31, 2010.

1. Description of impairment loss

KOSÉ has recorded as an extraordinary loss an impairment loss of 1,262 million yen for noncurrent assets associated with distribution centers due to the decision to outsource logistics activities.

2. Effect on results of operations

This impairment loss is already included in the forecast for consolidated performance that was announced on October 30, 2009.