



FOR IMMEDIATE RELEASE

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Listed Company Name: Eisai Co., Ltd.
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Securities Code: 4523
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Notice Regarding the Recording of One-time Income in Association with Acquisition of EA Pharma Shares

Eisai Co., Ltd. (Headquarters: Tokyo, CEO: Haruo Naito, "the Company") announced today that it expects to record one-time income during the first three-month period of the fiscal year ending March 31, 2017 (April 1, 2016 to March 31, 2017) in association with the acquisition of EA Pharma Co., Ltd. (EA Pharma) shares as detailed below.

1. Regarding the recording of one-time income (bargain purchase)

In April 2016, EA Pharma was established via an absorption-type split with the Company as the splitting company and Ajinomoto Co.'s wholly-owned subsidiary AJINOMOTO PHARMACEUTICALS CO., LTD. (AJINOMOTO PHARMACEUTICALS) as the succeeding company. The Company accounted for this absorption-type split using the acquisition method based on IFRS 3 "Business Combinations", and it is judged that the fair value of AJINOMOTO PHARMACEUTICALS' identifiable assets and liabilities exceeded the sum of acquisition costs and non-controlling interests at the time of the business combination. As such, the Company will record 9,283 million yen of other income as a bargain purchase (equivalent to gain on negative goodwill under Japan GAAP) during the first three-month period of the fiscal year ending March 31, 2017.

The accounting procedure outlined above is based on all information available at present. For a period of one year from April 1, 2016 (the date of acquisition), if any complete information is obtained regarding the facts and circumstances existing at the time of acquisition, revisions will be carried out based on the relevant information.

2. Impact on business forecasts

The impact on the business forecasts for the fiscal year ending March 31, 2017 is currently under investigation. If the business forecasts require any revisions, they will be publicly announced as soon as they are determined.
