

February 04, 2010

To All Stakeholders:

SHIROKI CORPORATION

Representative Director and President: Shunichiro Ijichi

Stock Code: 7243

Stock Exchange Listing:

Tokyo Stock Exchange, First Section, Nagoya Stock Exchange, First Section

Contact Person: Masutaka Kaede, Manager, Accounting Division

Tel: +81-(533) 93-1269

### **Notice of Return of Substitutional Portion of Employees' Pension Fund**

SHIROKI Corporation has received approval for an exemption from the obligation to pay benefits related to future employee services with respect to the substitutional portion of the SHIROKI Corporation Welfare Pension Fund. The approval was received on December 1, 2009 from the Minister of Health, Labour and Welfare in accordance with the Law Concerning Defined-Benefit Corporate Pension Plans. In addition, SHIROKI plans to receive approval for the return in the fiscal year ending in March 2011 of the substitutional portion for past employee services.

In conjunction with these actions, SHIROKI plans to eliminate pension benefit liabilities associated with the pension fund's substitutional portion for past employee services as stipulated in Article 44-2 of Practical Guidelines of Accounting for Retirement Benefits (Interim Report) (The Japanese Institute of Certified Public Accountants Accounting Committee Report No. 13).

The effect of the exemption approval concerning future employee services is not expected to have a material effect on consolidated and non-consolidated results of operations in the fiscal year ending in March 2010. SHIROKI is currently calculating the effect of the return of the substitutional portion for past employee services on results of operations in the fiscal year ending in March 2011. An announcement will be made when the effect has been determined.