

November 4, 2009

Company Name: RISO KAGAKU CORPORATION
Listed Market: Tokyo Stock Exchange (First Section)
Stock Code: 6413 (URL: <http://www.riso.co.jp/>)
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Notice Regarding the Confirmation of Extraordinary Loss
Associated with Withdrawal from Pension Fund

Riso Kagaku Corporation (the “Company”) announced that it has confirmed the extraordinary loss, as follows, which was projected in the amount of approximately 6.0 billion yen in the “Notice Regarding Extraordinary Loss Associated with Withdrawal from Pension Fund, Reversal of Deferred Tax Assets and Changes in the Forecasts” dated August 25, 2009 as a result of the withdrawal from the Welfare Pension Fund of Tokyo Bungu Kogyo (Tokyo Stationery Industries), hereinafter the “Pension Fund.”

1. Events leading to the confirmation of the extraordinary loss

The withdrawal from the Pension Fund was approved by the Board of Delegates of the Pension Fund at a meeting held on September 17, 2009 and we confirmed an extraordinary loss based on a notice concerning special premiums at withdrawal received recently from the Pension Fund.

The payment of special premiums at withdrawal to the Pension Fund was completed on November 2, 2009.

2. Extraordinary loss associated with the payment of special premiums at withdrawal

Consolidated 5,835 million yen

Non-consolidated 5,833 million yen

3. Effect on operating results

The aforementioned extraordinary loss shall be recorded for the second quarter of the fiscal year ending March 31, 2010 (April 1, 2009 to September 30, 2009).