

TRANSLATION FOR REFERENCE PURPOSES ONLY

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February 22, 2023

To whom it may concern

Listed Company Name: **Unicharm Corporation**
Company Representative: Takahisa Takahara,
Representative Director
President and Chief Executive Officer
(Code Number: 8113; Prime Market, Tokyo Stock Exchange)
Contact Person: Hirotatsu Shimada,
Managing Executive Officer,
General Manager of Accounting
Control and Finance Division
Telephone Number: +81-3-3451-5111

Notice Regarding Change of Certified Public Accountant

Unicharm Corporation (the "Company") hereby announces that its Audit & Supervisory Committee, at a meeting held on February 22, 2023, resolved to change its certified public accountant that performs audit certifications set forth in Article 193-2, paragraphs (1) and (2) of the Financial Instruments and Exchange Act, and its Board of Directors also resolved to submit a proposal to the 63rd Ordinary General Meeting of Shareholders scheduled on March 24, 2023.

1. Scheduled date of change

March 24, 2023 (scheduled date of the 63rd Ordinary General Meeting of Shareholders)

2. Overview of incoming and outgoing certified public accountants

(1) Overview of incoming certified public accountant

① Firm name	KPMG AZSA LLC
② Address	1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
③ Designated engagement partners	Takashi Kondo Daika Azuma
④ Status under the Japanese Institute of Certified Public Accountants' registration system for listed company audit firms	Registered

(2) Overview of outgoing certified public accountant

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① Firm name	PricewaterhouseCoopers Aarata LLC
② Address	Otemachi Park Building, 1-1-1 Otemachi, Chiyoda-ku, Tokyo
③ Designated engagement partners	Tsuyoshi Saito Mamoru Honda Toshihiro Taniguchi

3. Reasons for selecting the firm specified in 2 (1) as a candidate for certified public accountant

The Audit & Supervisory Committee selected KPMG AZSA LLC as a candidate for accounting auditor in the expectation that the firm can offer new perspectives on audit, in addition, after reviewing comprehensively the firm's global auditing structure, independence, expertise and quality control system, the Committee has concluded that the firm upholds a framework to ensure adequacy in conducting accounting audit.

4. Date of appointment of outgoing certified public accountant

June 24, 2009

5. Opinions on audit reports and other documents prepared by the outgoing certified public accountant over the past three years

Not applicable.

6. Reasons and circumstances leading to change or decision to change

The term of office of PricewaterhouseCoopers Aarata LLC, the Company's accounting auditor, will expire upon the conclusion of the 63rd Ordinary General Meeting of Shareholders to be held on March 24, 2023. In consideration of the current accounting auditor's consecutive years of service, the Audit & Supervisory Committee examined proposals by several audit firms. As a result, the Audit & Supervisory Committee decided to nominate KPMG AZSA LLC as a candidate for the Company's accounting auditor for the reasons stated in 3 above.

7. Opinions on the reasons and circumstances specified in 6 above

(1) Opinion of the outgoing certified public accountant

The Company received a response that it has no particular opinion on the matter.

(2) Opinion of the Audit & Supervisory Committee

Details are in accordance with the circumstances and results of the examination conducted by the Audit & Supervisory Committee and have been determined to be appropriate.

END