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To whom it may concern

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**Notice Regarding Reorganization of Domestic Polyester Film Business Production Facilities
and the Corresponding Recognition of Extraordinary Losses**

Teijin Limited announced today that it has resolved to reorganize the production facilities of subsidiary Teijin DuPont Films Japan Limited as indicated below.

1. Integration of domestic polyester film production facilities

To date, Teijin DuPont Films Japan has produced polyester film at its Gifu, Utsunomiya and Ibaraki factories. The company has resolved to integrate these activities at the Gifu and Utsunomiya factories in a bid to raise production efficiency and reinforce its global competitiveness. Physical integration is already under way, with completion expected in late December 2013.

2. Termination of operations at the Ibaraki Factory

At the conclusion of the aforementioned integration, Teijin DuPont Films Japan will terminate operations at the Ibaraki Factory.

Teijin has implemented numerous measures to make its polyester film business more competitive. Increasingly intense rivalry in global markets persuaded the Company of the need to integrate Teijin DuPont Films Japan's production facilities to enhance production efficiency and maintain profitability going forward. With the termination of operations at the Ibaraki Factory, employees on temporary assignment from DuPont Kabushiki Kaisha will return to their substantive employer.

Outline of Ibaraki Factory

Official name:	Ibaraki Factory, Teijin DuPont Films Japan Limited
Location:	920-84, Serizawa, Namegata, Ibaraki Prefecture, Japan
Principal operations:	Production of polyester film
Annual production capacity:	10,000 tons
Start of operations:	January 1990 (Inclusion in Teijin Group: January 2000)
Number of employees:	Approximately 80

3. Impact of decision on income

Owing to the aforementioned termination of operations at Teijin DuPont Films Japan's Ibaraki Factory, Teijin expects to report restructuring costs totaling approximately ¥2.6 billion, consisting largely of an impairment loss on the factory's production and other facilities, as an extraordinary loss. In view of its majority equity stake in Teijin DuPont Films Japan, Teijin expects the negative impact of this move on its consolidated net income to be approximately ¥1.6 billion. However, the Company also expects that the resulting reduction in fixed costs, when fully realized, will have a positive annual impact of approximately ¥1.4 billion on consolidated operating income.

4. Consolidated operating results forecast for fiscal 2013

The aforementioned extraordinary loss is not reflected in Teijin's current operating results forecast for fiscal 2013, ending March 31, 2014, which were announced on November 1, 2013. Because an adjustment for tax effect accounting, among others, is expected to positively influence the results of overseas equity method affiliates, Teijin does not believe that a revision of its current forecast is warranted at this time. Should the need for a revision arise, owing to the impact of this or any other factor on its profitability, the Company will promptly announce new forecasts.

Disclaimer Regarding Forward-Looking Statements

Any statements in this document, other than those of historical fact, are forward-looking statements about the future performance of Teijin and its Group companies, which are based on management's assumptions and beliefs in light of information currently available and involve risks and uncertainties. Actual results may differ materially from these forecasts.