



26 December 2014

To whom it may concern

Wedge Holdings Co., Ltd.
Tatsuya Konoshita,
Representative Managing Director & CEO
(Code 2388 TSE JASDAQ Market)
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Notice Concerning Member Status and Opinion on Joining the Financial Accounting Standards Foundation

Our company had not joined the Financial Accounting Standards Foundation as of 30 September 2014, and in accordance to article 409-2, Securities Listing Regulations, stipulated by Tokyo Securities Exchange, Member Status and Opinion on Joining the Financial Accounting Standards Foundation are as follows.

Description

1. Member Status of Financial Accounting Standards Foundation

Our company has not joined Financial Accounting Standards Foundation and is not a member during the final day of the recent fiscal year.

2. Maintenance status of appropriate understanding of the details of accounting standards and corresponding system for alteration of accounting standards

As an appropriate measure to the understanding and alteration of accounting standards, our company cooperates closely and shares information with audit firms, as well as actively joining accounting and finance related seminars held by related organs.

3. Opinion on Joining the Financial Accounting Standards Foundation

We will take the adoption of the International Financial Report Standards (IFRS) into consideration and work out the best solution. We will also be taking future situations into consideration to make necessary decisions.

Thank you.