

October 4, 2012

(Translation)

Company name: **West Japan Railway Company**  
President: Seiji Manabe  
Code number: 9021, Stock listings: Tokyo Stock Exchange, Osaka Securities Exchange, Nagoya Stock Exchange and Fukuoka Stock Exchange  
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### **Notice regarding the extraordinary profit accompanying reversal of accrued retirement benefits**

West Japan Railway Company announces the recording of an extraordinary profit, as described below, in the first half of the fiscal year ending March 31 2013 (April 1, 2012, to September 30, 2012).

#### 1. Details of extraordinary profit

The Company has established a new reemployment system for managerial-level employees with the objective of fostering transitions and transfers of technical skills to new generations of employees. The new system is separate from the existing reemployment systems. Accordingly, the alternatives for retirement and other systems have expanded, and the retirement benefit obligations associated with the early retirement system have decreased. Due to factors such as these, the Company has recorded an extraordinary profit (reversal of provision for retirement benefits) of approximately ¥18.4 billion.

#### 2. Future outlook

The Company is carefully considering the forecasts for the first six months of the fiscal year ending March 31, 2013, and for the full fiscal year. If it becomes necessary to revise the forecasts, a separate disclosure will be made.

End