Company name: Nippon Paper Group, Inc. Representative: Yoshio Haga, President (Stock code: 3893, First Section TSE, OSE and NSE)

## Notice Concerning Posting of Extraordinary Losses (Business Restructuring Expenses)

Nippon Paper Group, Inc. ("the Company") announces that it has posted extraordinary losses for the third quarter of the fiscal year ending March 31, 2012 as below.

1. Posting of Business Restructuring Expenses

To respond to the severe business environment, the Company has been implementing restructuring measures including a shutdown of production facilities. In association with that, the Company has posted fixed asset impairment losses, supplementary retirement benefits, and etc. of 4,941 million yen for the third quarter of the fiscal year ending March 31, 2012.

As a consequence, for the first nine month of this fiscal year, the business restructuring expenses is 23,326 million yen.

2. Impact on Projection of Consolidated Financial Results The above extraordinary losses had already been factored into the projected consolidated financial results for the full year of the fiscal year ending March 2012.