



(Translation)

[COVER]

Document to be filed:	Amendment to the Extraordinary Report
Filed with:	Director of Kanto Finance Bureau
Date of filing:	August 31, 2009
Name of Issuer:	Shiseido Company, Limited
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Place at which this Amendment to the Extraordinary Report is made available for public inspection:	Tokyo Stock Exchange, Inc. (2-1, Nihombashi Kabutocho, Chuo-ku, Tokyo)



1. [Reason for the filing of this Amendment to the Extraordinary Report]

With regard to the matters stated in the Extraordinary Report concerning the 24th Stock Acquisition Rights filed as of July 30, 2009, the number of Stock Acquisition Rights to be issued and other terms were determined on August 28, 2009. Hence, the Company hereby submits this Amendment to the Extraordinary Report pursuant to Article 24-5, paragraph 5 of the Financial Instruments and Exchange Law of Japan.

2. [Amended Matters]

B. Details of the Stock Acquisition Rights:

- (1) Number of issue:
- (2) Issue price (the amount of cash to be paid in for each Stock Acquisition Right):
- (3) Total issue prices:

C. Number of persons to whom the acquisition of Stock Acquisition Rights has been offered and the detail thereof:

3. [Amended Portions]

The amended portions are shown by underlines:

B. Details of the Stock Acquisition Rights:

- (1) Number of issue:

(Before amendment)

Not exceeding 1,300 rights.

The total number of Stock Acquisition Rights is the number of planned allotment. In the event that such total number decreases if any Stock Acquisition Rights are not subscribed for or otherwise, the decreased total number of Stock Acquisition Rights shall be the total number of Stock Acquisition Rights to be issued.

(After amendment)

814 rights.

- (2) Issue price (the amount of cash to be paid in for each Stock Acquisition Right):

(Before amendment)

The paid-in amount shall be a fair value of a share calculated in accordance with the Hull-White modified two-factor model, based on the closing price thereof as of the date on which the Stock Acquisition Rights shall be allotted (the "Allotment Date"), multiplied by the Number of Shares set forth in paragraph (4) below. The paid-in amount shall be offset against the compensation receivable from the Company by



each person who has received the allotment of the Stock Acquisition Rights (each, an "Allottee") in lieu of the payment of cash pursuant to Article 246, paragraph 2 of the Corporation Law of Japan.

(After amendment)

146,800 yen per Stock Acquisition Right (1,468 yen per share).

The paid-in amount shall be offset against the compensation receivable from the Company by each person who has received the allotment of the Stock Acquisition Rights (each, an "Allottee") in lieu of the payment of cash pursuant to Article 246, paragraph 2 of the Corporation Law of Japan.

(3) Total issue prices:

(Before amendment)

Undecided

(After amendment)

119,495,200 yen.

C. Number of persons to whom the acquisition of Stock Acquisition Rights has been offered and the detail thereof:

(Before amendment)

Directors except outside Directors of the Company:

Eight persons
Not exceeding 1,300 rights (not exceeding 130,000 shares)

(After amendment)

Directors except outside Directors of the Company:

Eight persons
814 rights (81,400 shares)

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