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Company Name: HORIBA, Ltd.

Listing Code: 6856

Stock Exchange Listings: Tokyo, Osaka

Place of Head Office: Kyoto

(URL <http://www.horiba.co.jp>)

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**Notice regarding occurrence of special loss with adopting impairment accounting
(Non-consolidated)**

HORIBA, Ltd. (the “Company”) today announced that the Company will adopt the accounting standard for impairment of fixed assets ahead by two fiscal years to enhance our sound finance and financial transparency, and recognize the loss on impairment of fixed assets of ¥705million for the year ended March 20, 2005.

The breakdown of the loss on impairment of fixed assets is as below.

Breakdown of the assets	Amount
Land for lease to a subsidiary company	¥651million
Other idle land	¥53million
Total	¥705million

In the consolidated financial statement, the Company will not recognize the loss on impairment of land for lease to a subsidiary company (¥651million), because the subsidiary company sufficiently gains income and cash flow.