

To whom it may concern:

WACOAL HOLDINGS CORP.
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Announcement regarding Impairment Loss on
Marketable Securities and Investments for the First Quarter of Fiscal 2011

Recent declines in the fair market values of certain marketable securities and investments held by Wacoal Holdings Corp. (the "Company") and its consolidated subsidiaries have been determined to be other-than-temporary declines. As a result, the Company will recognize an impairment loss on marketable securities and investments for the first quarter of fiscal year ending March 31, 2011 (Fiscal 2011). The details of this impairment loss as follows:

1. Impairment Loss during the First Quarter of Fiscal 2011

	Non-consolidated	Consolidated
(A) Total impairment loss on marketable securities and investments for the first quarter of fiscal 2011 (from April 1, 2010 to June 30, 2010)	3 million yen	960 million yen

- * The Company applies U.S. accounting standards to its consolidated financial statements.
- * For the first quarter, securities were valued on a consolidated basis under the lower-of-cost-or-market-value method, and securities were valued on a non-consolidated basis by adding back the credited reserve amount in full to the income for the following quarter.
- * A major impairment loss on a consolidated basis is the impairment loss of 866 million yen for the listed securities held by Wacoal Corp.
- * The fiscal year-end of the Company is March 31.

Impairment loss as a percentage of net assets, ordinary income and net income:

	Non-consolidated	Consolidated
(B) Total net assets as of March 31, 2010	142,459 million yen	173,553 million yen
(A/B x 100)	0.0%	0.6%
(C) Total ordinary income as of March 31, 2010	3,106 million yen	3,810 million yen
(A/C x 100)	0.1%	25.2%
(D) Total net income as of March 31, 2010	2,887 million yen	2,524 million yen
(A/D x 100)	0.1%	38.0%

- * The consolidated figures above are based on U.S. accounting standards, under which "operating income" is set forth under "ordinary income".

2. Forecast

We will promptly announce any necessary amendments to our forecast of consolidated results for the fiscal year ending March 31, 2011.