

(TRANSLATION)

Independent Review Report

July 14, 2009

Mr. Haruo Naito
Director, President and Chief Executive Officer, Eisai Co., Ltd.

Deloitte Tohmatsu Evaluation and
Certification Organization Ltd.
Chief Executive Officer Hiroshi Inanaga

1. Scope of the Review

We have reviewed the "Environmental and Social Report 2009" prepared by Eisai Co., Ltd. ("Company"). The purpose of our review was to provide limited assurance from an independent practitioner about whether the material quantitative environmental information for the period from April 1, 2008 to March 31, 2009 included in p27-41 and p49 of "Environmental and Social Report 2009" (hereinafter refer to as "the Material quantitative environmental information") was accurately measured and calculated, referring to the Environmental Reporting Guidelines - Year 2007 version (issued by the Japanese Ministry of the Environment) and GRI Sustainability Reporting Guidelines 2006, in accordance with calculation methods adopted by the Company.

2. Responsibility of the Management

"Environmental and Social Report 2009" is the responsibility of the Company's management. Our responsibility is to provide our limited assurance with respect to the review performed on "Environmental and Social Report 2009" from an independent practitioner.

3. Summary of Review

To obtain an adequate and valid standard of basis for providing limited assurance with respect to our conclusions, we performed our review with reference to the International Standard on Assurance Engagements (ISAE) 3000 (issued by the International Federation of Accountants in December 2003) and the Proposed Environmental Report Review Standard (issued by the Japanese Ministry of Environment in March 2004).

The review procedures performed for the Material quantitative environmental information consisted of; 1) agreeing information to summary tables and supporting documents on a sample basis; 2) interviewing the responsible personnel and the persons in charge; 3) reviewing and agreeing information to the relevant minutes, the Company's regulations, and ISO related documents and so on; 4) site visits; and 5) comparing information with other available supporting internal and external materials.

4. Conclusions

On the basis of the review procedures described in the preceding paragraph, nothing has come to our attention that caused us to believe the Material quantitative environmental information was not accurately measured or calculated, referring to the Environmental Reporting Guidelines - Year 2007 version (issued by the Japanese Ministry of the Environment) and GRI Sustainability Reporting Guidelines 2006, in accordance with calculation methods adopted by the Company.

5. Special Interests

There are no interests between the Company and Deloitte Tohmatsu Evaluation and Certification Organization Ltd. or its engagement personnel, requiring disclosure referred to the provisions of the Certified Public Accountants Law of Japan.