



September 4, 2013

Dear all,

Company name: OPT, Inc.  
(Stock Code:2389)  
Representative: Noboru Hachimine  
Founder, President and CEO  
Contact: Masamichi Kudo  
Executive Officer and CFO  
Phone: +81-3-5745-3611

**Notice regarding decision of the commemorative dividend and dividend forecast  
for the fiscal year ending December 31, 2013**

At a meeting of the Board of Directors held on September 4, 2013, OPT, Inc. (hereafter, “OPT”) passed a resolution regarding the forecast for the annual dividend for the current term (including a Tokyo Stock Exchange listing commemorative dividend) as follows.

**1. Reasons for the commemorative dividend**

As we announced in the “Notice regarding change to the listed market of OPT in the Tokyo Stock Exchange” released today, it has been decided that OPT will change the market on which its shares are listed from the Tokyo Stock Exchange JASDAQ (Standard) to the First Section or Second Section of the Tokyo Stock Exchange as of October 1, 2013. We have decided to mark this occasion by issuing a commemorative dividend of 15 yen per share to express our gratitude to all of our shareholders.

**2. Reasons for the dividend forecast decision**

OPT considers the return of profits to all of our shareholders to be one of its most important management policies, and we devised our dividend policy with due consideration of our financial position, funding needs for new investment, industry trends, overseas conditions, and other factors, in particular to achieve further medium to long-term growth after the 20th anniversary of our founding, and improve our corporate value. After taking into consideration the balance between the return to shareholders and

investment in business growth, we have set a target of a consolidated dividend payout ratio of 30% in the current fiscal year, which is unchanged from the previous fiscal year.

For the fiscal year ending December 31, 2013, after taking into account the progress of the consolidated profit plan over the full year, and other factors, we have decided on a dividend per share of 9 yen (an increase of 0.50 yen from the ordinary dividend of 8.50 yen in the previous fiscal year), so combined with the commemorative dividend we have decided on a dividend forecast for the fiscal year ending December 31, 2013 of 24 yen per share.

### 3. Details of the dividend

	End of 1st quarter (Mar. 31)	End of 2 <sup>nd</sup> quarter (Jun. 30)	End of 3rd quarter (Sep. 30)	Fiscal year-end (Dec. 31)	Annual
Previous forecasts (January 31, 2013 announcement)	Yen —	Yen 0.00	Yen —	Yen To be determined	Yen To be determined
Current revised forecasts	—	0.00	—	24.00 (Ordinary dividend)	24.00 (Ordinary dividend)
				9.00 (Commemorative dividend)	9.00 (Commemorative dividend)
				15.00	15.00
Dividend paid in the current term	—	0.00	—		
Dividend paid in the previous term (fiscal year ended December 31, 2012)	—	0.00	—	18.50 (Ordinary dividend)	18.50 (Ordinary dividend)
				8.50 (Commemorative dividend)	8.50 (Commemorative dividend)
				10.00	10.00

Note: On January 1, 2013, the Company conducted a 200-for-1 stock split for the shareholders as of December 31, 2012. In addition, basic net income per share for the 2nd quarter of FY2013 and FY2012 was calculated assuming that said stock split was conducted at the beginning of the previous fiscal year.