

May 7, 2013

Company name: **RISO KAGAKU CORPORATION**
 Listing: First Section of the Tokyo Stock Exchange
 Stock code: 6413
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Notice Regarding Distribution of Retained Earnings

Riso Kagaku Corporation (the “Company”) announces that the Board of Directors resolved, at its meeting held on May 7, 2013, to distribute retained earnings with the record date of March 31, 2013, as described below.

This matter is scheduled to be brought up for discussion at the 59th Ordinary General Meeting of Shareholders, which is scheduled to be held on June 25, 2013.

1. Distribution Details

	Amount Determined	Latest Dividend Forecast (Announced on May 8, 2012)	Dividend Paid for the Year Ended March 31, 2012
Record date	March 31, 2013	March 31, 2013	March 31, 2012
Dividend per share	55 yen	50 yen	40 yen
Total dividend amount	1,270 million yen	—	966 million yen
Effective date	June 26, 2013	—	June 27, 2012
Source of dividends	Retained earnings	—	Retained earnings

2. Reason for Distribution of Retained Earnings

The Company’s basic policy for the distribution of earnings to shareholders is the allocation of an appropriate portion of earnings as a dividend in accordance with business results while retaining the means to strengthen the corporate structure.

With regard to the distribution for the fiscal year ended March 31, 2013, since profits exceeded the previous forecast, the Company increased the dividend by 15 yen from the previous fiscal year, to 55 yen per share.