

November 5, 2014

Company name: **RISO KAGAKU CORPORATION**  
 Listing: First Section of the Tokyo Stock Exchange  
 Stock code: 6413  
 Representative: Akira Hayama, President & CEO  
 Inquiries: Kihachiro Endo, Managing Director and General Manager of Corporate Headquarters  
 TEL: +81-3-5441-6611 (from overseas)

## Notice Regarding Stock Split, Amendment of Articles of Incorporation, and Revision of Dividend Forecast

Riso Kagaku Corporation (the “Company”) announced that the Board of Directors resolved at its meeting held on November 5, 2014 to carry out the stock split, amend the Articles of Incorporation, and revise the dividend forecast as described below.

### 1. Stock Split

#### (1) Purpose of the Stock Split

The stock split will be carried out to increase liquidity of the Company’s shares and expand its shareholder base.

#### (2) Overview of the Stock Split

##### (i) Split method

Shares held by shareholders recorded in the final register of shareholders with December 31, 2014 as the record date will be split into two shares for each share.

##### (ii) Increase in number of shares as a result of the split

i	Number of issued shares prior to the split	23,703,166 shares
ii	Increase in number of shares as a result of the split	23,703,166 shares
iii	Number of issued shares after the split	47,406,332 shares
iv	Number of shares authorized to be issued after the split	135,680,000 shares

#### (3) Stock split schedule

i	Public notice of record date	December 16, 2014
ii	Date of record	December 31, 2014
iii	Effective date	January 1, 2015

## 2. Amendment of Articles of Incorporation

### (1) Purpose of the Amendment

In conjunction with the stock split, the Company's Articles of Incorporation will be amended effective January 1, 2015 in accordance with the provisions of Article 184, Paragraph 2 of the Companies Act.

### (2) Details of the Amendment

Previous Article	<b>Article 6 (Total Number of Shares Authorized to be Issued)</b> The total number of shares authorized to be issued by the Company shall be <u>sixty seven million eight hundred forty thousand (67,840,000) shares.</u>
Amended Article	<b>Article 6 (Total Number of Shares Authorized to be Issued)</b> The total number of shares authorized to be issued by the Company shall be <u>one hundred thirty five million six hundred eighty thousand (135,680,000) shares.</u>

(3) Amendment schedule: Effective from January 1, 2015

## 3. Revision of dividend forecast

### (1) Reason for revision of dividend forecast

In conjunction with the stock split discussed above, the dividend forecast for the fiscal year ending March 31, 2015 announced on May 8, 2014 has been revised as set forth below.

This is a revision of the dividend forecast in conjunction with the above stock split and is not a substantive revision of the dividend forecast.

### (2) Details of revision

	Cash dividends per share (Yen)		
	Second quarter	Fiscal year-end	Total
Previous forecasts	0.00	60.00	60.00
Revised forecasts	–	30.00	30.00
Actual results of the fiscal year ending March 31, 2015	0.00		
(Reference) Actual results of the fiscal year ended March 31, 2014	0.00	60.00	60.00