



**Announcement Regarding Stock Split and
Partial Amendments of the Articles of Incorporation Associated with Stock Split**

EPS announces that a resolution was passed to split shares and partially amend the articles of incorporation associated with the stock split at a Board of Directors meeting on January 28, 2013, as described below.

1. Purpose for the Stock Split

EPS splits shares in order to broaden our investor base and increase liquidity of the stock.

2. Details of the Stock Split

(1) Method of stock split

The record date for stock split shall be Sunday March 31, 2013 (Since such day is a holiday, practical record date shall be Friday March 29, 2013). Each share of common stock held by shareholders entered or recorded on the register of shareholders as of said record date will be split into two shares.

(2) Increase in number of shares by stock split

Total issued shares before stock split: 180,800 shares

Increase in number of shares by stock split: 180,800 shares

Total issued shares after stock split: 361,600 shares

Total number of shares authorized to be issued after stock split: 1,296,000 shares

(3) Schedule of stock split

Legal advertizing date for the record date: Friday March 15, 2013

Record date of stock split: Sunday March 31, 2013

* Practically, Friday March 29, 2013

Effective date of stock split: Monday April 1, 2013

3. Details of Partial Amendment of the Articles of Incorporation

(1) Purpose for the amendments to the Articles of Incorporation

In line with the stock split, the total number of shares authorized to be issued, prescribed in Article 6 of the articles of incorporation, will be amended by the split ratio on April 1, 2013, pursuant to Article 184 paragraph 2 of the Companies Act of Japan.



(2) Details of the amendment

(Changes indicated by underlined text)

| Current provisions of the Articles of Incorporation | Provisions of the Articles of Incorporation as proposed to be amended |
|--|--|
| <p>(Total Number of Shares Authorized to be Issued) Article 6.</p> <p>The total number of shares authorized to be issued by the Company shall be <u>648,000</u>.</p> | <p>(Total Number of Shares Authorized to be Issued) Article 6.</p> <p>The total number of shares authorized to be issued by the Company shall be <u>1,296,000</u>.</p> |

4. Dividend Forecast for the Current Term

Forecasted dividend per share for the end of 2Q fiscal year September 2013 remains ¥1,600 per share, as described in “Summary of Consolidated Business Results for the Fiscal Year September 2012” announced on November 6, 2012. In line with the stock split, forecasted year-end dividend has been revised ¥1,000 per share, which is half ¥2,000 of the initial amount. Furthermore, total amounts of dividends stay unchanged because forecasted year-end dividend has been revised due to an increase of total issued shares in line with the stock split.