

*December 12, 2013***Notice Concerning Revision of Dividend Forecast (Commemorative Dividend to Mark Listing on the First Section of the Tokyo Stock Exchange)**

SBS Holdings Co., Ltd., at the board of directors meeting held on December 12, 2013, decided to revise our forecast of dividend per share for the fiscal year ending December 2013 as follows.

1. Reason for revising dividend forecast

Our company received approval on December 9, 2013 from Tokyo Stock Exchange, Inc. to move our stock listing to the first section of the Tokyo Stock Exchange on December 16, 2013. We express gratitude to shareholders and many others for their support.

To express our gratitude to shareholders and to mark the listing of our shares on first section of the Tokyo Stock Exchange, we decided to pay a year-end dividend of 10 yen per share.

As a result, we are assuming a year-end dividend payment of 40.00 yen per share including an ordinary dividend of 30.00 yen for the fiscal year ending December 2013.

2. Description of revision

Record date	Dividend per share		
	End of 2Q	Year-end	Annual
Previous forecast (Announced on Feb. 8, 2013)		30.00 yen	30.00 yen
Revised forecast		40.00 yen (Ordinary: 30.00 yen) (Commemorative: 10.00 yen)	40.00 yen (Ordinary: 30.00 yen) (Commemorative: 10.00 yen)
Current results			
Previous results		40.00 yen	40.00 yen