

March 11, 2016

**Notice Concerning Revisions to Dividend Forecast
(Commemorative Dividend for the Listing on the First Section of
Tokyo Stock Exchange)**

OKADA AIYON Corporation at the board of directors meeting held on March 11, 2016, resolved to revise its annual dividend forecast for the fiscal year ending March 2016 as follows.

1. Purpose of revision to dividend forecasts

OKADA AIYON received approval from Tokyo Stock Exchange, Inc. to move its stock listing to the first section of the Tokyo Stock Exchange as of March 18, 2016. The company expresses its sincere gratitude to all stakeholders including the shareholders for their support and cooperation.

To express the company's gratitude for the supports from the shareholders, the company resolved to pay a commemorative dividend for the fiscal year ending March 2016 of 2 yen per share, commemorating the listing to the Tokyo Stock Exchange 1st Section.

Accordingly, the year-end dividend for the fiscal year ending March 2016 is planned to be 22 yen per share, including the ordinary dividend of 20 yen per share.

The dividends described above will be discussed at the 57th annual shareholders' meeting to be held in June 2016.

2. Description of revision

	Annual dividend		
	End of 2Q	Year-end	Total
Previous forecast (Announced on May 15, 2015)	Yen -	Yen 20.00	Yen 20.00
Revised forecast	-	Total 22.00 (Ordinary dividend: 20.00) (Commemorative dividend: 2.00)	Total 22.00 (Ordinary dividend: 20.00) (Commemorative dividend: 2.00)
Current results	0.00		
Previous results (FY3/15)	0.00	18.00	18.00