October 8, 2014

To whom it may concern:

NPC Incorporated
1-1-20 Minami-senju, Arakawa-ku
Tokyo 116-0003, Japan

Announcement on Year-end Dividend

NPC Incorporated, hereinafter referred to as "the Company", hereby notifies that by the resolution of the Board of Directors' Meeting held on October 8, 2014, the Company will distribute no year-end dividend for its fiscal year ended August 31, 2014. Details are as follows:

Descriptions

1. Details of year-end dividend

	Final amount approved	Previous forecast (Announced on October 9, 2013)	Result in FY2013
Dividend record dates	August 31, 2014	August 31, 2014	August 31, 2013
Dividend per share	0.00 yen	To be determined	0.00 yen
Total amount of dividend	-	-	-
Effective date	-	-	-
Dividend resource	-	-	-

2. Reasons for the revision

The Company strives to strengthen its financial standings and increase a profit in a long term by utilizing internal reserves for R&D and capital expenditure, and at the same time ensure a stable profit return to shareholders. It is, therefore, the Company's basic policy to pay out dividends in accordance with the Company's business performance and financial conditions.

However, as already announced in the "Financial Results for the Fiscal Year Ended August 31, 2014", the Company sincerely regrets to inform you that there will be no distribution of year-end dividend for the fiscal year ended August 31, 2014, with the negative retained earnings.

We highly appreciate in advance your understanding in this matter and your continuing support to our business.

[Reference] Breakdown of annual dividend

(Yen)

	Dividend per share		
Dividend record date	End of 2nd quarter	Year-end	Total
Result in FY2014 (Fiscal year ended August 31, 2014)	0.00	0.00	0.00
Result in FY2013 (Fiscal year ended August 31, 2013)	0.00	0.00	0.00

END