

November 28, 2008

Notice Concerning Determination of Dividend Payment from Retained Earnings for Year Ended September 2008

Septeni Holdings Co., Ltd. at the Board of Directors meeting held on November 28, 2008 approved a resolution to pay a dividend from retained earnings to shareholders of record on September 30, 2008. Details are as follows.

1. Reason for determining the amount of dividend

The Company's basic policy for distribution of profits is based on the current results and a consolidated dividend payout ratio of about 15%. Taking this basic policy into consideration, the Company decided to pay a year-end dividend of 800 yen per share for the year ended September 30, 2008.

A resolution to approve the dividend payment from retained earnings has been stipulated in the Articles of Incorporation in accordance with Article 459-1 of the Company Law.

2. Details of dividend

	Amount	Recent dividend forecast (announced on Nov. 9, 2007)	Previous results (Sept. 2007)
Record date	September 30, 2008	Same as on the left	September 30, 2007
Dividend per share	¥800	Same as on the left	¥700
Total dividend payment	¥105.6 million	—	¥87.3 million
Payment date	December 22, 2008	—	December 21, 2007
Source of dividends	Retained earnings	—	Retained earnings

(Reference) Breakdown of annual dividend

Record date	Dividend per share (yen)		
	Interim	Year-end	Total
Current results	—	Ordinary dividend 800	800
Previous results (September 2007)	—	Ordinary dividend 700	700