

Notice Regarding Booking of Extraordinary Income

SEPTENI HOLDINGS CO., LTD., announces that it expects to book extraordinary income during the first half of the current fiscal year September 2013.

1. Details of Extraordinary Income Expected to Be Booked on a Consolidated Basis

Power Technology Co., Ltd. was eliminated through a merger with SystemSoft Corp. on January 1, 2013 and effectively ceased to be an equity accounting method held affiliate of the SEPTENI Group, which held 22.8% of its voting rights, as of the same date. Prior to this merger, the SEPTENI Group reached an agreement regarding the share price of Power Technology through the exercise of appraisal right in accordance with corporate law. Therefore, SEPTENI is expected to book JPY210 million in extraordinary income from the sale of these investment securities during the first half of fiscal year September 2013.

The SEPTENI Group also sold all of its shares of the 100% owned subsidiary ACRESS, which provides commerce services, on February 5, 2013 as part of its efforts to focus its management resources upon its core businesses of the Internet Marketing and Media Contents. An extraordinary income of about JPY100 million is expected to be realized along with the sale of this subsidiary's shares.

2. Impact Upon Consolidated Earnings

The above mentioned extraordinary incomes are reflected in the earnings estimates for the first half of fiscal year September 2013 disclosed in the "First Quarter of Fiscal Year September 2013 Earnings Announcement" released today. Moreover, SEPTENI expects the impact from the above events to have marginal impact upon sales and operating, ordinary and net incomes from the first half of fiscal year 2013 onwards.