



January 29, 2016

Company name: JSP Corporation  
Representative: Kozo Tsukamoto, President  
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### Revision to Dividend Forecast

The Board of Directors of JSP Corporation approved a resolution on January 29, 2016 to revise (raise) dividend forecast for the fiscal year ending March 31, 2016. Details are as follows.

#### 1. Reasons for revision to dividend forecast (dividend increase)

Distributing earnings to shareholders is one of our highest priorities. Our policy is to make stable dividend payments after taking into consideration all applicable factors, including consolidated performance in each fiscal year and the need to retain earnings for strengthening the base of future business activities.

In accordance with the policy above and based on the consolidated forecast for the current fiscal year, we decided to raise the forecast for the year-end dividend by 10 yen per share to total dividend of 40 yen per share for the fiscal year ending March 31, 2016. We've already paid an interim dividend of 15 yen per share in the current fiscal year, and plan to pay a year-end dividend of 25 yen per share applicable to the current fiscal year.

#### 2. Revision to dividend forecast

	Dividend per share (yen)		
	2Q-end	Year-end	Total
Previous forecast (announced on April 30, 2015)	15	15	30
Revised forecast		25	40
Results for the fiscal year ending March 31, 2016	15		
Results for the fiscal year ended March 31, 2015	15	15	30