



May 19, 2015

To whom it may concern:

Company Name: MEC COMPANY LTD.

Representative: Kazuo MAEDA, President & CEO

(Securities code: 4971)

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Dividend of Surplus

We hereby notify you that at a Board of Directors Meeting held today the Company decided to distribute a dividend of surplus with a record date of March 31, 2015, as follows:

Details

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on January 30, 2015)	Previous fiscal year (Term ended March 2014)
Record date	March 31, 2015	Same as on the left	March 31, 2014
Dividend per share	8 yen	Same as on the left	5 yen
Total dividend payment	160 million yen	-	100 million yen
Effective Date	May 29, 2015	-	June 2, 2014
Dividend resources	Retained earnings	-	Retained earnings

2. Reasons

Concerning the allocation of surplus, the Company has the basic policy of maintaining a balance between re-investing profits in business activities for long-term corporate value expansion and returning profits to each stakeholder including all the shareholders; the policy is implemented after taking into account the business performance for the corresponding term and future outlooks, etc. The Company has decided to set the dividend per share for the year ended March 31, 2015 at 8 yen per share.

Furthermore, the Company has set forth in its articles of incorporation that it may, based on Article 459 paragraph 1 of the Companies Act, flexibly distribute surplus upon resolution of the Board of Directors.

(Reference) Breakdown of annual dividend

Record date	Dividend per share		
	Interim End of term	End of term	Annual
Performance this fiscal year (FYE March 2015)	6 yen	8 yen	14 yen
Performance in the previous fiscal year (FYE March 2014)	5 yen	5 yen	10 yen