

May 13, 2011

To all concerned,

Company Name: transcosmos, Inc.  
Representative: President and COO, Masataka Okuda  
(Code No.9715, Tokyo Stock Exchange, 1<sup>st</sup> Section)  
Inquires: Hitoshi Honda, Corporate Officer,  
Accounting and Finance Division Chief  
Contact: +81-3-4363-1111 (Representative)

### Notification regarding dividend distribution of surplus funds

We hereby notify you that it has been decided at the Board of Directors Meeting held on May 13, 2011 regarding the dividend distribution of surplus funds based on March 31, 2011 (year-end dividend).

This issue will be discussed at the Annual Meeting of Stockholders to be held on June 28, 2011.

#### Record

##### 1. Distribution details

	Decided amount	Immediate distribution projection (May 14, 2010 Announcement)	Earnings of Last Period (March 2009 Period)
Base date	March 31, 2011	Same as left	March 31, 2010
Dividend per share	33 Yen	10 Yen	10 Yen
Total amount of dividend	1,357 Million Yen	—	411 Million Yen
Date of entry into force	June 29, 2011	—	June 25, 2010
Dividend resource	Earnings surplus	—	Earnings surplus

##### 2. Reason

This company regards returning our profits to our stockholders one of the most important policies. Regarding dividend policy, we use the dividend ratio-oriented method, which is linked to performance, and by further returning our profits to our stockholders, our basic principle is to increase our stock market value.

As of May 14, 2010, the cash dividend for the current period (ending March 2011) was planned to be ¥10; however, since profits exceeding the current period forecast have been posted, we are considering a year-end dividend for this period of ¥33 per share based on the above described policy.

##### (Reference) Breakdown of annual dividend

Base date	Dividend per stock		
	End of 2nd Quarter	End of period	Annual
Earnings of this term (plan)	0 Yen	33 Yen	33 Yen
Earnings of Last Term (March 2009 Period)	0 Yen	10 Yen	10 Yen

The End