Disclaimer
This is an English translation of the captioned release. This translation is prepared and provided for the purpose of the reader's convenience. All readers are recommended to refer to the original version in Japanese of the release for complete information.

---

News Release Dated: December 13, 2013

To whom it may concern:

Company Name: ASKUL Corporation
(Code No.: 2678, Tokyo Stock Exchange First Section)
Representative: Shoichiro Iwata
President and Chief Executive Officer
Contact Person: Tsuguhiro Tamai
Executive Officer, Finance & Corporate Communication Unit
Phone: (03) 4330-5130

# Determination of Details of Issuance of Performance-linked Stock Subscription Rights for Subscription (Stock Options with Charge)

ASKUL Corporation (hereinafter referred to as the "Company") hereby announces that it today finalized the details of the performance-linked stock subscription rights (stock options with charge) for subscription by directors, auditors and employees of the Company as well as of its subsidiaries pursuant to the resolution of the board of directors' meeting held on November 6, 2013.

1. People eligible for allotment, the number of people eligible for allotment and stock subscription rights available for subscription

| People eligible for allotment | Number of people eligible for allotment (persons) | Number of stock subscription rights available for subscription |
|---|---|---|
| Directors, auditors and employees of the Company as well as of its subsidiaries | 233 | 5,400 |

2. Total number of stock subscription rights

5,400

3. Class and number of shares underlying stock subscription rights

540,000 shares of common stock of the Company

(Reference)

*Issuance of Performance-linked Stock Subscription Rights for Subscription (Stock Options with Charge)*, November 6, 2013