February 20, 2015

To Whom It May Concern

Company Name: OUTSOURCING Inc.
Representative: Haruhiko Doi
Chairman and CEO
(First Section of TSE, Securities Code 2427)
Contact: Kazuhiko Suzuki
Executive Vice President and
Executive General Manager
in charge of Business
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Notice Regarding Determination of Stock Option (Subscription Rights to Shares) Grantees

OUTSOURCING Inc. ("the Company") hereby announces that regarding the matters undecided concerning the stock options (subscription rights to shares) to be issued in accordance with a resolution by the Board of Directors on February 2, 2015, the Company today determined the details as follows.

Updated contents are underlined.

Particulars

1. Allotment Date of the Subscription Rights to Shares
   February 24, 2015

2. Total Number of the Subscription Rights to Shares
   2,100 units
   (100 shares are underlying 1 Subscription Rights to Share unit.)

3. Class and Number of Shares Underlying the Subscription Rights to Shares
   Common shares of the Company: 210,000 shares

4. Amount to be Paid upon Exercise of the Subscription Rights to Shares
   JPY201,700 for 1 Subscription Rights to Shares unit
   (JPY2,017 per share)
   However, in the event said amount falls below the closing price on the day Subscription Rights to Shares are allotted (the nearest preceding closing price if there is no transaction on the day of issue), the said closing price will be used.

5. Total Amount of the Issue Price of Shares to be Issued upon Exercise of the Subscription Rights to Shares
   JPY423,570,000 (*Note)

6. Amount that is not incorporated into Capital Stock of the Issue Price in the Event of the Issuance of Shares due to the Exercise of Subscription Rights to Shares
   JPY211,785,000
   (JPY1,008.50 per share) (*Note)

7. Grantees (Those Eligible for Allotment of the Subscription Rights to Shares) and Number of Subscription Rights to Shares to be Allotted

5 Company Directors	650 units
25 Company Employees	750 units
15 Directors of the Group Subsidiaries	540 units
5 Employees of the Group Subsidiaries	160 units

*Note: In the event that the amount to be paid on exercise of Subscription Rights to Shares is calculated using the closing price on the date Subscription Rights to Shares are allotted, the amount will change. Including all other instances, in the event details listed in the Notification above change, those changes will be disclosed.

(Reference)

- Date on which the Board of Directors resolved to propose the Agenda to the Annual General Meeting of Shareholders
  February 13, 2014
- Date on which the Agenda was adopted by the Annual General Meeting of Shareholders
  March 28, 2014
- Date on which the Board of Directors resolved the terms and conditions of, and determined the amount to be paid for Subscription Rights to Shares
  February 2, 2015