



February 12, 2016

To Whom It May Concern

Company Name: OUTSOURCING Inc.
 Representative: Haruhiko Doi
 Chairman and CEO
 (First Section of TSE, Securities Code 2427)
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**Notice Regarding Voluntary Adoption of
 International Financial Reporting Standards (IFRS)**

OUTSOURCING Inc. (hereinafter the “Company”) hereby announces that the Board of Directors, at its meeting held today, resolved to voluntarily adopt International Financial Reporting Standards (hereinafter “IFRS”) in place of the Japanese Generally Accepted Accounting Principles (hereafter “Japanese GAAP”).

The Company will disclose its consolidated financial statements based on IFRS from the end of the fiscal year ending December 31, 2016.

The OUTSOURCING Group regards global business development as an important management strategy towards achieving its medium-term management plan “Vector to the New Paradigm.” In this context, the Company aims to enhance international comparability of financial information on the capital market, and unify accounting processes within the Group, and has thus decided to voluntarily adopt IFRS.

Particulars

Schedule of Disclosure Accompanying the Transition to IFRS (planned)

Fiscal Term		Materials to be Disclosed (Japanese Only)	Accounting Standard
Fiscal Year ending December 31, 2016	First, Second and Third Quarters	Quarterly Financial Results (<i>Kessan Tanshin</i>) Quarterly Securities Report	Japanese GAAP Japanese GAAP
	Fourth Quarter (Year End)	Annual Financial Results (<i>Kessan Tanshin</i>) Consolidated Financial Statements in accordance with the Companies Act Annual Securities Report	Japanese GAAP* Japanese GAAP IFRS

* The Annual Financial Results (*Kessan Tanshin*) based on IFRS for the fiscal year ending December 31, 2016 will be disclosed in March 2017.