

**UNOFFICIAL TRANSLATION**  
The official press release is in Japanese.

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**Notice of Offering Subscription of Stock Options (Share Warrants) to Employees of the Company and executives and employees of the subsidiaries**

Tokyo, January 15, 2015—The Board of Directors at FinTech Global Incorporated (hereafter, “the Company”), resolved on this date; the subscription terms and conditions of share warrants to be issued as a stock option, and other related matters, including the invitation to employees who subscribe to this share warrant plan, in accordance with Articles 236, 238 of the Company Law. This resolution was subsequently approved by shareholders at the 20th Shareholders’ Meeting of the Company, on December 19, 2014. Please kindly refer to the following details.

I. Reason for offering subscription of stock options (share warrants) under highly preferential terms and conditions

The Company intends to offer subscription of stock options (share warrants) to its employees and executives and employees of the subsidiaries for the purpose of ensuring and maintaining motivation and morale for better performance and heightening company value.

II. Details regarding the issue of share warrants

1. Name of share warrant plan                      FinTech Global Incorporated, No. 13 Share Warrant Issue
2. Total number of share warrants                      2,255 units

The number presented above is the expected number of allotment. If the total number of share warrants is less than expected, such as in the case where no applications were made, the allotted total number of share warrants shall be deemed as the total number of share warrants.

3. Type and number of shares to be granted upon exercise of share warrants

The type of shares to be granted upon exercise of share warrants shall be the ordinary shares of the Company and the number of shares of the same (hereinafter referred to as the “number of shares granted”) shall be 100.

However in the event of share split-up (including free-of-charge offering of ordinary shares of the Company and the same shall be applicable to the share split-up as well) or share split-down of ordinary shares of the Company to be exercised on or after the offering date of share warrants (hereinafter referred to as the “date of offering”), the number of shares granted shall be adjusted in accordance with the following formula.

Post-adjustment number of shares granted = Pre-adjustment number of shares granted × Percentage of share split-up / split-down

Besides the event above, if the adjustment in the number of shares granted is required on or after the date of offering, the Company shall have the right to do so within a reasonable extent.

Any odd lot falling short of constituting one (1) share upon adjustment above shall be rounded off.

#### 4. Value of the assets to be invested at the exercise of share warrants

Value of the assets to be invested at the exercise of each share warrant shall be the price per share to be granted upon exercise of each share warrant (hereinafter referred to as the “exercise value”) multiplied by the number of shares granted.

The exercise value shall be calculated by multiplying 1.05 by the average value of the closing values of ordinary shares of the Company on the Tokyo Stock Exchange on each business date in the preceding month to the month of offering (excluding a day on which no trade is executed) (hereinafter referred to as the “closing value”) to be rounded up to the nearest one (1) yen, or the closing value as of the business date immediately prior to the date of offering, whichever is higher (if there is no closing value available on the aforesaid business date, the closing value on the immediately preceding trade date shall be adopted). The exercise value shall be subject to the adjustment as follows.

#### 5. Adjustment of Exercise Value

(1)

In the event of (i) or (ii) as follows, of ordinary shares of the Company to be exercised on or after the date of offering, the exercise value shall be adjusted in accordance with the following formula and any odd number falling short of constituting one (1) yen upon adjustment shall be rounded up.

i. In the event of share split-up or share split-down

$$\text{Post-adjustment exercise value} = \text{Pre-adjustment exercise value} \times \frac{1}{\text{Percentage of share split-up/split-down}}$$

ii In the event of issuing new ordinary shares of the Company at a price which is lower than the market value or disposal of the Company shares on or after the date of offering (excluding the exercise of sale and transfer of the Company shares in accordance with Article 194 of the Company Law (claim for sale and transfer of odd lot shares by the odd lot shareholders), exercise of share warrants in accordance with Article 280 (19) of the old Commercial Code prior to the enactment of the “Law on Partial Amendment to Commercial and Other Codes” (Law No. 128, 2001), conversion of securities which are to be converted or convertible to the ordinary shares of the Company, or exercise of share warrants entitled to offering of the ordinary shares of the Company, including those affixed to the convertible bonds.

$$\text{Post-adjustment exercise value} = \text{Pre-adjustment exercise value} \times \frac{\text{No. of shares issued} + \frac{\text{No. of new shares} \times \text{Payment per share}}{\text{Market value}}}{\text{No. of shares issued} + \text{No. of new shares}}$$

“No. of shares issued” referred to in the above formula shall be the sum of the total ordinary shares of the Company issued after subtracting the number of ordinary shares held by the Company. In the event of disposal of the Company shares, “No. of new shares” shall be replaced by “No. of Company shares disposed”.

- (2) In addition to the formulas (i) and (ii) above, in the event of free-of-charge offering of other types of shares to the ordinary shareholders or dividend of other company shares paid out to the ordinary shareholders on or after the date of offering, where adjustment in the exercise value is required, such offering or dividend shall be subject to adjustment by the Company within a reasonable extent in consideration for their terms and conditions.

6. Exercisable period of share warrants

From January 27, 2017, to November 30, 2024.

7. Matters in relation to the increased capital and capital surplus at the issuance of new shares upon exercise of share warrants

- (1) The amount of capital to be increased at the issuance of new shares upon exercise of share warrants shall be half of the maximum capital increase to be calculated in accordance with Article 17-1 of the Company Calculation Regulation and any odd number falling short of constituting one (1) yen upon adjustment shall be rounded up.
- (2) The amount of capital reserves to be increased at the issuance of new shares upon exercise of share warrants shall be the sum of the maximum capital increase set forth in (1) above after subtracting the capital increase set forth in (1) above.

8. Restrictions on the acquisition of share warrants by transfer

Acquisition of share warrants by transfer shall be subject to approval of the Board of Directors of the Company.

9. Provisions applicable to the acquisition of share warrants

Upon approval by shareholders at the Shareholders’ Meeting of the Company of the following agenda items (1) (2) (3) (4) (5) or (6) (or upon acknowledgment of the Board of Directors of the Company if a resolution by shareholders at the Shareholders’ Meeting is not required), the Company may acquire share warrants free of charge on a date specified separately by the Board of Directors of the Company.

- (1) Approval of a merger contract that would see the Company become a disappearing entity
- (2) Approval of a split-up contract or split-up plan that would see the Company be split up
- (3) Approval of a share-exchange contract or share-transfer plan that would see the Company become a wholly owned subsidiary
- (4) Approval of a modification to the applicable provisions in the Memorandum and Articles of Incorporation of the Company prescribing approval of the Company on acquisition by transfer of the Company shares which shall be commonly applicable to all shares issued by the Company
- (5) Approval of a modification to the applicable provisions in the Memorandum and Articles of Incorporation of the Company prescribing approval of the Company on acquisition by transfer of the

Company shares to be obtained upon exercise of share warrants, or prescribing approval of the Board of Directors of the Company on acquisition of all the aforesaid shares

- (6) Approval of the consolidated financial statements including the consolidated statements of income (limited to those in relation to the 20th fiscal year of the Company), in which the Company posted a net loss

10. Policy on the particulars of offering of share warrants of the reorganized entity upon corporate reorganization

If in the event of merger (when the Company is to become a disappearing entity upon merger), absorption-type split-up or consolidation-type split-up (only when the Company is to be split up), stock exchange or stock transfer (only when the Company is to become a wholly owned subsidiary) (hereinafter collectively referred to as the “corporate reorganization”) and there is a share warrant holder possessing any remaining share warrants immediately before the effective date of the corporate reorganization (effective date of absorption-type merger through the same, date of incorporation of a consolidated new company through the consolidation-type merger, effective date of absorption-type split-up through the same, date of incorporation of a new split-up company through the consolidation-type split-up, effective date of stock exchange through the same and the date of incorporation of the parent company to be set up through the transfer of shares) (hereinafter referred to as the “remaining share warrants”), share warrant holders in each of the aforesaid cases shall be offered share warrants of a company provided for in Article 236-1-8(i) to (v) of the Company Act (hereinafter referred to as the “reorganized entity”), provided that the absorption-type merger contract, consolidation-type merger contract, absorption-type split-up contract, consolidation-type split-up, share exchange contract or share transfer plan shall provide for the offering of share warrants of the reorganized entity in accordance with each of the following.

- (1) Number of share warrants of the reorganized entity to be offered

The above shall be the same number as the remaining share warrants held by the share warrant holder.

- (2) Type of shares of the reorganized entity to be obtained upon exercise of share warrants

The above shall be the ordinary shares of the reorganized entity.

- (3) Number of shares of the reorganized entity to be obtained upon exercise of share warrants

The above shall be set forth in view of 3 above and in consideration for terms and conditions of the corporate reorganization.

- (4) Value of assets invested upon exercise of share warrants

Value of the assets to be invested upon exercise of each share warrant offered shall be the sum of the payment amount after reorganization upon adjustment of the exercise value set forth in 4 above in view of the terms and conditions of the corporate reorganization multiplied by the number of shares of the reorganized entity to be obtained upon exercise of share warrant set forth in accordance with (3) above.

- (5) Exercisable period of share warrants

The above shall be either of the commencement date of the exercisable period of share warrants set forth in 6 above or the effective date of the corporate reorganization, whichever is later and until the expiry date of the exercisable period of share warrants set forth in 6 above.

- (6) Matters in relation to the increased capital and capital surplus at the issuance of new shares upon exercise of share warrants

The above shall be subject to the provisions in 7 above.

(7) Restrictions on the acquisition of share warrants by transfer

Acquisition of share warrants by transfer shall be subject to approval of the Board of Directors of the reorganized entity.

(8) Provisions applicable to the acquisition of share warrants

The above shall be subject to the provisions in 9 above.

(9) Other terms and conditions applicable to the exercise of share warrants

The above shall be subject to the provisions in 11 below.

11. Other terms and conditions applicable to the exercise of share warrants

In the event of waiver of share warrants by the holder, such share warrants shall not be exercised.

12. Amount to be paid for share warrants

There shall be no payment in exchange of share warrants.

13. Date of allotment of share warrants

January 26, 2015

14. Place to request exercise of share warrants

At the Business Management Department of the Company (or, as the case may be, the department in charge of these particular operations)

15. Place handling payment when share warrants are exercised

Mizuho Bank, Kamiyacho Branch (or, as the case may be, the successor bank or branch)

16. Persons to whom share warrants are allotted, the number of those persons, and the number of share warrants to be allotted

The 2,255 unites of share warrants shall be allotted to 27 employees of the Company, and 10 executives and 79 employees of the subsidiaries.

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