



December 8, 2023

To Whom It May Concern

Company Name: OUTSOURCING Inc.
Representative: Haruhiko Doi
Representative Executive
Officer, Chairman and CEO
(Prime Market of TSE, Securities Code 2427)
Contact: Masashi Umehara
Executive Officer in
charge of Corporate
Management Division
Phone: +81-3-3286-4888(Main)

Notice of Change in the Certified Public Accountant, Etc.

OUTSOURCING Inc. (hereinafter, “the Company”) hereby announces that on December 8, 2023, it received notice from its certified public accountant, Deloitte Touche Tohmatsu LLC, that they will resign as of the conclusion of the 27th Ordinary General Meeting of Shareholders scheduled to be held on March 27, 2024, due to the expiration of the term. As a result, there will be a change in the certified public accountant, etc. conducting the audit certification specified in Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, as described below.

Note

1. Scheduled Date of Change
March 27, 2024 (Planned Date of the 27th Ordinary General Meeting of Shareholders)

2. Outline of the Resigning Certified Public Accountant, Etc.

(1) Company Name	Deloitte Touche Tohmatsu LLC
(2) Address	3-2-3 Marunouchi, Chiyoda-ku, Tokyo Marunouchi Nijubashi Building,
(3) Name of executive officers	Junichi Yamanobe Shintaro Sugihara Tatsuya Miyazawa

3. Appointment Date of the Resigning Certified Public Accountant, Etc.
November 28, 2000
4. Opinions, etc. on the Audit Reports and Other Documents Prepared by the Resigning Certified Public Accountant, Etc. in the last 3 years
Not applicable.

5. Decision for the Transfer or the Reasons and Background Leading to the Transfer

The Company received notice from its certified public accountant, Deloitte Touche Tohmatsu LLC, that they will resign as of the conclusion of the 27th Ordinary General Meeting of Shareholders scheduled to be held on March 27, 2024, due to the expiration of the term.

Regarding the renewal of the audit contract, there has been a request to decline the contract renewal, citing difficulties in establishing a framework to maintain audit quality for the next fiscal year.

6. Opinions on the Reasons and Background Mentioned in #5 Above

- (1) Opinions from the Resigning Certified Public Accountant, Etc.

The Company has received a response that there is no particular comment.

[Translation]

(2) Opinions from the Audit Committee

The Company has received a response there is no particular comment.

7. Future Outlook

Currently, the Company is in the process of selecting the next certified public accountant, so it will promptly inform you once the decision has been made. Additionally, it has confirmed that Deloitte Touche Tohmatsu LLC will cooperate with the Company regarding the transfer of audit tasks.