

AIFUL Corporation

Press Release

May 27, 2013

**Notice Concerning Determination of Items
Relating to the Issuance of Stock Options to Employees**

AIFUL Corporation (“AIFUL” or “Company”) today announced exercise price of the stock acquisition rights to be issued as stock options and other related items, which were determined by the resolution of its Board of Directors, on April 26, 2013.

1. Total number of stock acquisition rights to be issued
29,851 rights
2. The number of eligible persons
AIFUL and subsidiary employees (excluding executive officer): 1,499
3. The class and number of shares to be issued for the purpose of issuing stock acquisition rights
1,492,550 shares of AIFUL common stock
4. The amount of assets to be contributed upon exercise of stock acquisition rights
Payment per stock option: ¥50,100
(Payment per share: ¥1,002)

[Reference]

AIFUL Announces Details on the Issuance of Stock Options to Employees: April 26, 2013

Allotment date of subscription rights: May 27, 2013