To whom it may concern:

Company Name: ASKUL Corporation  
(Code No.: 2678, Tokyo Stock Exchange First Section)  
Representative: Shoichiro Iwata  
President and Chief Executive Officer  
Contact Person: Tsuguhiro Tamai  
Executive Officer, Finance & Corporate Communication Unit  
Phone: (03) 4330-5130

Change of Other Affiliated Company

ASKUL Corporation (hereinafter referred to as the “Company”) hereby announces that, as of July 22, 2014, PLUS Corporation has ceased to be the Company’s other affiliated company, as outlined below.

1. Background for the Change

The Company was notified today by PLUS Corporation that it has sold part of its shareholding in the Company and thereby ceased to be the Company’s other affiliated company.

Accordingly, PLUS Corporation is no longer the Company’s other affiliated company.

2. Profile of PLUS Corporation

<table>
<thead>
<tr>
<th>(1) Name</th>
<th>PLUS Corporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) Address</td>
<td>4-1-28 Toranomon, Minato-ku, Tokyo</td>
</tr>
</tbody>
</table>
| (3) Name and title of representatives | Yoshihisa Imaizumi, chairman and chief executive officer  
Koji Imaizumi, president and chief operating officer |
| (4) Nature of business | Manufacture and sale of stationery, office supplies, office furniture, and other items |
| (5) Established | February 16, 1948 |
| (6) Consolidated net assets | 21,181 million yen |
| (7) Consolidated total assets | 79,365 million yen |
| (8) Relationship between the listed company and the shareholder | Capital relationship  
See “3. Number and Percentage of Voting Rights Held by PLUS Corporation Prior and Subsequent to the Change” below.  
Personal relationship  
Koji Imaizumi serves as the Company’s outside director.  
Transaction relationship  
This includes the procurement of products. |
3. Number and Percentage of Voting Rights Held by PLUS Corporation Prior and Subsequent to the Change

<table>
<thead>
<tr>
<th>Attribution</th>
<th>Direct holding</th>
<th>Holdings to be aggregated</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior to the change (As of July 22, 2014)</td>
<td>99,357 (18.10%)</td>
<td>—</td>
<td>99,357 (18.10%)</td>
</tr>
<tr>
<td>Subsequent to the change</td>
<td>59,357 (10.81%)</td>
<td>—</td>
<td>59,357 (10.81%)</td>
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</tbody>
</table>

4. Change of Unlisted Parent Company, Etc., Subject to Disclosure

As PLUS Corporation is not an unlisted parent company that the Company is required to disclose, there is no change in disclosure and related matters.

5. Outlook

As PLUS Corporation continues to be one of the Company’s principal shareholders and major suppliers, the Company does not expect its transaction relationship with PLUS Corporation to change.

The change of other affiliated company reported herein will have no impact on the Company’s consolidated financial results for the fiscal year ending May 20, 2015.