

For reference (Translation in English)

January 31 2014

Wacom Co., Ltd.

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(Company Code: 6727 TSE1)

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**Re: Issuance of Stock Acquisition Rights  
for the Purpose of Granting Stock Options**

Wacom's Board of Directors decided 'Option Issuance Guidelines' applied to Directors, Executive Officers and employees of Wacom and its affiliates, and recruits accepting Stock Acquisition Rights at the meeting held on January 31, 2014.

Please refer to the details below.

**A. Reason to issue Stock Acquisition Rights for the purpose of Granting Stock Options.**

1. This was done in order to enhance enthusiasm and raise morale for improving business performance and thereby contributing to strengthen Wacom's international competitiveness.

**B. Stock Acquisition Rights Issuance Guidelines.**

1. Name of the Options.

Ninth Stock Acquisition Rights of Wacom Co., Ltd. (WCL)

2. Recipients of the Options and number of people and stock options assigned to them.

Employees of the company	18 people	1,320 units
Employees of the subsidiaries of the company	25 people	1,880 units

3. Type and Number of the shares as the objective of the Options.

The type of shares as the objective of the Options shall be common shares of WCL and the number of shares per one unit of the Options (hereinafter referred to as the "Grant Number of Shares") shall be one hundred (100).

If WCL conducts a stock split or a reverse-stock split after the day of assignment of the Options (hereinafter referred to as the "allocation day"), the Grant Number of Shares shall be adjusted according to the following formula. However, such adjustment shall be made only for the shares associated with the Options that have not been exercised as of the date of such an event. Any fraction less than one share created as a result of the adjustment shall be discarded.

Number of shares after adjustment = number of shares before adjustment x ratio of  
stock split or reverse-stock split.

In addition to the above, if some adjustment on the number of the issuable shares is required and inevitable after the allocation day, WCL may adjust the Grant Number of

Shares to the reasonable extent.

4. Total number of the Options.

The total number of the Options shall be 3,200 units.

The above total number of the Options is a projected number, and in such cases of reduction in the number of the Options for allocation as unfulfilled applications for acceptance of the Options and so on, the total number of the Options of effective allocation shall be regarded as the total number of the Options issued.

5. Amount to be paid in exchange for the Options.

At the time of allocation, any payment shall not be required in exchange for the acquisition of Options.

6. Asset value to be invested by the exercise of the Options.

The asset value to be invested by the exercise of one unit of the Options shall be the amount obtained by multiplying the amount to be paid for each share to be issued upon the exercise of the Options, (hereinafter referred to as the "Exercise Price") by the Grant Number of Shares.

The Exercise Prices is defined as follows:

The Exercise Prices shall be the amount obtained by multiplying the closing price of the common stock in the regular trading thereof on the Tokyo Stock Exchange on the allocation day (in the event that there is no closing price on the allocation day, the closing price on the day of solid trading immediately preceding the allocation day shall apply) by 1.025, provided that any amount less than one (1) yen shall be rounded up to the nearest yen.

In the event that WCL carries out a stock split or a reverse-stock split after the allocation day of the Options, the Exercise Price shall be adjusted according to the following formula and any fractional number less than one (1) yen arising from the adjustment shall be rounded up to the nearest yen.

$$\text{Exercise Price after adjustment} = \text{Exercise Price before adjustment} \times 1 / \text{ratio of stock split or reverse-stock split.}$$

In addition to the above, if any such events occur after the allocation day as a merger of WCL with another company, a demerger of WCL, a reduction of WCL's capital and whatever similar to those cases and if adjustment of the Exercise Prices is required, the Exercise Price shall be adjusted to the reasonable extent by the resolution to be adopted at the meeting of the Board of Directors.

7. Period for exercising the Option.

From February 18, 2016 to February 17, 2019

8. Conditions for exercising the Options.

(1) The options must be exercised in whole units only.

- (2) The recipients of the Options are required to be active directors, executive officers or employees of WCL or its subsidiary at the time of exercising the Option.
- (3) Succession of the Options is not allowed.
- (4) Once the recipients of the Options renounce the Options, they may never exercise the Options that were renounced.

9. Case of Expropriation and Conditions.

In the event when the agreement of a merger which stipulates absorption of WCL by another company gets approved by the General Meeting of Shareholders and when the agreement of the absorption division contract or the new establishment division plan approval which makes WCL a division company get approved by the General Meeting of Shareholders, or when the stock exchange agreement or the stock transfer resolution which makes WCL a complete subsidiary of another company get adopted by the General Meeting of Shareholders, WCL may expropriate the Options from the recipients free of charge.

10. Restrictions on the transfer of the Options.

Any acquisition of the Option through transfer requires the approval of the Board of Directors.

11. Subjects related to the Paid-in Capital and Capital Reserve to be increased by the issuance of shares at the time of the exercise of the Options.

- (1) The amount of the Paid-in Capital to be increased by the issuance of shares at the time of exercising the Options shall be half of the maximum amount of increase of the Paid-in Capital and so on, to be calculated in accordance with the item 1 of Article 17 of the Corporate Account Statements Rules, provided that any amount less than one (1) yen shall be rounded up to the nearest yen.
- (2) The amount of the Capital Reserve to be increased by the issuance of shares at the time of exercising the Options shall be the amount to be obtained by deducting the actual increased amount of Paid-in Capital by the above item (1) from the increased amount of Paid-in Capital and so on, calculated in accordance with the item 1 of Article 17 of the Corporate Account Statements Rule.

12. Handling of Fractions less than one share at the time of exercising the Options.

If the shares to be issued when exercising the Options include fractions less than one (1) share, such fractions shall be discarded.

13. Allocation day of the Options.

February 17, 2014.

Concluded.