

Nomura International plc

1 Angel Lane, London EC4R 3AB Tel +44 (0)20 7102 1000 Fax +44 (0)20 7102 9090

Strictly Private & Confidential

The Directors
Outsourcing Talent Ireland Limited
Riverside One
Sir John Rogerson's Quay
Dublin 2
Ireland

The Directors
Outsourcing Inc.
Marunouchi Trust Tower Main 19F
1-8-3, Marunouchi
Chiyoda Ward
Tokyo
100-0005
Japan

3 November 2020

Dear Sirs

Recommended cash offer for the entire issued and to be issued share capital of CPL Resources Plc by Outsourcing Talent Ireland Limited, a wholly owned subsidiary of Outsourcing Inc., (the "Acquisition")

We refer to the document comprising an announcement to be made pursuant to Rule 2.5 of the Irish Takeover Rules in relation to the announcement of the Acquisition, by way of a scheme of arrangement under Chapter 1 of Part 9 of the Companies Act 2014, to be dated on or around the date hereof, (the "Announcement").

Nomura International plc hereby confirms it has given and not withdrawn its consent to the publication of the Announcement with the inclusion of its name in the Announcement, and references thereto, in the form and context in which they appear in the copy attached hereto and initialled for the purposes of identification.

Our consent is required by Rule 24.2(f) of the Irish Takeover Rules and is given solely for the purposes of complying with that rule and for no other purpose.

Yours faithfully

for and on behalf of Nomura International plc