

October 14, 2011

To whom it may concern:

Re: Acquisition of Shares in First Peninsula Credit Sdn. Bhd.

Concerning the acquisition of 75% shares in First Peninsula Credit Sdn. Bhd. (Executive Director: Wong Weng Wah, hereinafter called FPC), we are pleased to inform you that Hitachi Capital Corporation (President: Kazuya Miura) concluded the share transfer contract today in order to promote the “Expansion centering on Asia” which is one of main pillars of our Mid-term Business Plan announced on June 4, 2010.

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#### 1. Reason for share acquisition

We are now hastily working toward expanding the overseas business, which is important strategy for achieving our Mid-term Management Plan and is also one of main pillars for growth strategy. During such a process, we will establish another business Southeast Asian base in Malaysia, following Singapore and Thailand through the acquisition of FPC shares.

FPC is a 100%-owned subsidiary of Boon Koon Group Bhd that has a first-rate market share in the rebuilt commercial vehicle manufacturing industry in Malaysia (\*) and is listed in the first section of the Kuala Lumpur Stock Exchange. FPC serves a major role in the financing of this company.

As the gate for our business in Malaysia is formed through the acquisition of FPC, we will expand the sales network in Malaysia, provide various financial services to major local companies, and develop our business furthermore by utilizing the advantage of our overseas business.

We will vigorously work toward ensuring the execution of our Mid-term Management Plan and strengthening the overseas business, which is the key of our business growth strategy.

\* Rebuilt vehicles: High functioning vehicles that have been used for 3 to 5 years are exported from Japan, Europe and other countries and modified according to customer-demanded specifications. Such vehicles are called Rebuilt vehicles.

\* As a general rule, importing finished vehicles is prohibited in Malaysia except for some cases in order to protect and develop its domestic automobile industry.

#### 2. Outline of transferred subsidiary (FPC)

(1)	Name	First Peninsula Credit Sdn. Bhd.
(2)	Location	51-13-A, Menara BHL Bank Jalan Sultan Ahmad Shah 10050 Penang

(3)	Position and name of representative	Executive Director : Wong Weng Wah		
(4)	Line of business	Finance for rebuilt vehicles and insurance agent		
(5)	Capital	3,000 thousand RM		
(6)	Date of foundation	May 21, 1983		
(7)	Major shareholder and its ratio of shareholding	Boon Koon Group Berhad 100.0%		
(8)	Relationship between listed company and relevant company	Capital relationship	There is no capital relationship to be noted between our company and the relevant company. Also, there is no significant capital relationship between persons concerned and related companies of our company and persons concerned and related companies of the relevant company.	
		Human relationship	There is no human relationship to be noted between our company and the relevant company. Also, there is no significant human relationship between persons concerned and related companies of our company and persons concerned and related companies of the relevant company.	
		Business relationship	There is no business relationship to be noted between our company and the relevant company. Also, there is no significant business relationship between persons concerned and related companies of our company and persons concerned and related companies of the relevant company.	
(9) Operating results and financial conditions of the relevant company for recent three years (Unit: thousands Yen, The figures within brackets are based on thousands RM).				
	Settlement period	FY March 2009	FY March 2010	FY March 2011
	Net assets	141,978 (5,380)	162,774 (6,168)	171,377 (6,494)
	Total assets	589,051 (22,321)	559,204 (21,190)	469,953 (17,808)
	Net assets per share (Yen)	47.33 (1.79)	54.26 (2.06)	57.13 (2.16)
	Operating revenue	71,860 (2,723)	46,869 (1,776)	42,039 (1,593)
	Operating income	31,272 (1,185)	19,423 (736)	8,814 (334)
	Ordinary income	37,896 (1,436)	25,704 (974)	13,987 (530)
	Net income for the period	27,551 (1,044)	20,795 (788)	8,577 (325)
	Net income per share for the period (Yen)	9.18 (0.35)	6.93 (0.26)	2.86 (0.11)
	Dividend per share (Yen)	—	—	—

\* The calculation is based on 1RM = 26.39 yen.

\* Accounting for fiscal year ended March 2009 is based on 15 months because the settlement period was changed from December to March.

### 3. Outline of company counterpart from which we acquired the shares (BK Company)

(1)	Name	Boon Koon Group Berhad
(2)	Location	51-13-A, Menara BHL Bank Jalan Sultan Ahmad Shah 10050 Penang
(3)	Position and name of representative	Dato'Goh Boon Koon

(4)	Line of business	Manufacturing of rebuilt vehicles, fleet service, and export and sales of used forklift trucks	
(5)	Capital	69,187 thousand RM	
(6)	Date of foundation	1977	
(7)	Major shareholder and its ratio of shareholding	Dato'Goh Boon Koon 23.00% Goh Boon Leong 8.01%	
(8)	Relationship between listed company and relevant company	Capital relationship	There is no capital relationship to be noted between our company and the relevant company. Also, there is no significant capital relationship between persons concerned and related companies of our company and persons concerned and related companies of the relevant company.
		Human relationship	There is no human relationship to be noted between our company and the relevant company. Also, there is no significant human relationship between persons concerned and related companies of our company and persons concerned and related companies of the relevant company.
		Business relationship	There is no business relationship to be noted between our company and the relevant company. Also, there is no significant business relationship between persons concerned and related companies of our company and persons concerned and related companies of the relevant company.
		Status of applying to related parties	The relevant company does not apply to related parties of our company. Also, persons concerned and related companies of the relevant company do not apply to the related parties of our company.

#### 4. Status of number of acquired shares, acquisition cost, and number of shares owned before and after the acquisition

(1)	Number of shares owned before transferring	0 (Number of voting rights: 0) (Ownership percentage: 0.0%)
(2)	Number of acquired shares	2,250,000 (Number of voting rights: 2,250,000) (Ownership percentage: 75.0%)
(3)	Number of shares owned after transferring	2,250,000 (Number of voting rights: 2,250,000) (Ownership percentage: 75.0%)

#### 5. Schedule

(1)	Conclusion of share transfer contract	October 14, 2011
(2)	Share transfer period	November 30, 2011 (Planned)

#### 6. Future prospect

The influence of the share acquisition on our consolidated business performance for fiscal year ending March 2012 is minor.