

3. Date of acquisition, acquisition value, and share holding proportion before and after acquisition

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|------------------------------|--|------|
| (1) Date of acquisition | October 1, 2008 | |
| (2) Acquisition value | 2,600 thousand euros (about 390 million yen) | |
| (3) Share holding proportion | Before acquisition | 0% |
| | After acquisition | 100% |

4. Impact from the acquisition

It will have negligible impact on the consolidated financial results for fiscal year ending November 30, 2008 of the Company.