

Other Material Management Information(Voluntary Disclosure)		
1. Title	Refinancing of the Bobcat acquisition financing	
2. Details	-In relation to the 2007 financing for the acquisition of Bobcat business from Ingersoll Rand, DII and DHEL, refinanced a total of \$1.72 billion in 2011 with syndicated loans. The 2011 loans are comprised of DII syndicated loan for \$0.75 billion and DHEL syndicated loan for \$0.97 billion. -We plan to refinance the 2011 loans of \$1.72 billion which begins maturing from May 2015. -The successful closing of the current refinancing will allow DII/DHEL to extend the maturity of current indebtedness, thus freeing funds that would otherwise be expended on payment of principal under current indebtedness. This will allow DII/DHEL to pursue a more stable business operations.	
3. Decision (Confirmation) Date	2014.04.24	
4. Other references useful for making investment decisions	There is an announcement on the 'Decision on debt guarantee for others' related to the refinancing above	
	Title and date of other disclosure related to this one	Decision on Debt Guarantee for Others (2014.04.24)