

Decision on Acquisition of Shares or Investment Certificates of Other Corporation

1. Details of Issuing Company	Name of Company	Scott Corporation SA		
	Nationality	Switzerland	Representative	Beat Zaugg
	Capital Stock (KRW)	311,475,000	Relationship to Company	-
	Total Number of Shares Issued	12,500,000	Main Business	Bike Retail
2. Details of Acquisition	Number of Shares to Be Acquired	3,751,250		
	Acquisition Amount (KRW)	108,530,000,000		
	Equity Capital (KRW)	901,992,771,359		
	Ratio to Equity Capital(%)	12.0		
	If Classified as a Large-scale Corporation	No		
3. Number of Shares Held and Shareholding Ratio after Acquisition	Number of Shares Held	6,251,250		
	Shareholding Ratio(%)	50.01		
4. Acquisition Method		Cash Acquisition		
5. Purpose of Acquisition		Acquisition of majority shares and sports brand business expansion in a global market		
6. Scheduled Acquisition Date		2015-02-27		
7. Subject to Filing of report on asset acquisition		No		
-Total Asset of the End of Latest Fiscal Year (KRW)		1,212,275,618,570	Acquisition cost / Total Asset(%)	9.0
8. If coming under Criteria for backdoor listing		No		
-Plan for capital increase by way of 3rd party allotment, etc. within the next 6months		Not applicable		
9. If the issuing company meets the criteria for backdoor listing		Not applicable		
10. Date of Board Resolution (Decision Date)		2015-01-23		
-Attendance of Outside Directors	Present(No.)	3		
	Absent(No.)	0		
-Attendance of Auditors(members of Audit Committee)		-		
11. Subject to reporting to the Fair Trade Commission		No		
12. If entered into an agreement for Put Option, Call Option, Put Back Option, etc		No		

-Details of agreements	-	
13. Other references useful for making investment decisions	1) Below Financial Statement of Issuing Company and the acquisition amount are converted at the FX rate on the date of Board Resolution. (CHF1=KRW1,245.90, US\$1=KRW1,085.30) 2) Above scheduled acquisition date is subject to change. 3) Share Purchase Agreement Detail - Seller: Beat Zaugg - Buyer: Youngone Corporation - Number of shares acquired: 3,751,250 (30.01%) - Total acquisition amount: US\$ 100,000,000 - Signing date: 2015.01.23 4) Above equity capital is based on K-IFRS 2013.12.31. 5) The fiscal year of the Issuing Company starts on 1 September and ends on 31 August. 6) After the acquisition, the Issuing Company will become Youngone's subsidiary company.	
	※Title and date of other disclosure related to this one	-

[Condensed Financial Statement of Issuing Company]

(Mil. KRW)

Type	Total Assets	Total Liabilities	Total Shareholder s' Equity	Capital Stock	Sales	Net Income
Current fiscal Year	398,784	232,759	166,025	311	564,241	18,741
Previous fiscal Year	436,580	287,138	149,442	311	524,890	-22,856
Fiscal Year before previous fiscal Year	464,813	312,925	151,888	249	506,944	19,025