

Corrections and changes to the “Transfer of treasury shares by third-party allotment concomitant with business and capital alliance and change of main shareholders” announcement of August 25, 2009

YOKOHAMA, September 9, 2009 – Corrections and changes have been made to the documentation released August 25, 2009 and are identified with an underline mark below.

1. Reasons for the corrections and changes

Errors were made when converting accounting values based on local accounting standards to accounting values based on Japanese accounting standards.

Separately, the figures reported in section 2. *Outline of FNCCL, of Appendix 1*, issued on August 25, 2009, were based on the assumed number of shares after the capital increase. FNCCL did implement a third-party allotment in early September 2009, but as the transferee was changed from the initial plan, certain figures in the *Outline of FNCCL* have been revised accordingly.

2. Details of corrections

Revision 1

(Before correction)

Appendix 1, 1. *Outline of FNL*

(14) Three-year operating results and financial position			(million HK\$)
Years ended:	March 2007	March 2008	March 2009
Operating profit	<u>172</u>	<u>193</u>	<u>205</u>

(After correction)

Appendix 1, 1. *Outline of FNL*

(14) Three-year operating results and financial position			(million HK\$)
Years ended:	March 2007	March 2008	March 2009
Operating profit	<u>51</u>	<u>57</u>	<u>94</u>

Revision 2

(Before correction)

Appendix 1, 2. *Outline of FNCCL*

(14) Three-year operating results and financial position			(million HK\$)
Years ended:	December 2006	December 2007	December 2008
Operating profit	<u>36</u>	<u>116</u>	<u>223</u>

(After correction)

Appendix 1, 2. *Outline of FNCCL*

(14) Three-year operating results and financial position			(million HK\$)
Years ended:	December 2006	December 2007	December 2008
Operating profit	<u>13</u>	<u>67</u>	<u>136</u>

3. Details of changes

Change 1

(Before change)

Appendix 1, 2. *Outline of FNCCL*

(12) Main shareholders and shareholder ratio:

Chan Chi Ming, Christopher: 50%

Ma Mok Lan: 50%

(After change)

Appendix 1, 2. *Outline of FNCCL*

(12) Main shareholders and shareholder ratio:

CMC China Holdings Limited: 60.00%

Chan Chi Ming, Christopher: 39.99%

Ma Mok Lan: 0.01%

*CMC China Holdings Limited ("CMC China") is an investment company, owned by 50:50 by FNL and FNCCL owners Chan Chi Ming, Christopher and Ma Mok Lan

(Before change)

Appendix 2, Diagram of business and capital relationship before and after transfer

After transfer

Existing shareholders: Messrs. C&M, CMC

(After change)

Appendix 2, Diagram of business and capital relationship before and after transfer

After transfer

Existing shareholders: Messrs. C&M, CMC China