

**THIS ELECTION FORM IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. IF YOU ARE IN ANY DOUBT ABOUT THIS FORM, YOU SHOULD CONSULT YOUR LICENSED SECURITIES DEALER, REGISTERED INSTITUTION IN SECURITIES, BANK MANAGER, SOLICITOR, PROFESSIONAL ACCOUNTANT OR OTHER PROFESSIONAL ADVISER.**

此選擇表格乃重要文件，務請立即處理。閣下如對本表格有任何疑問，應諮詢閣下的持牌證券交易商、註冊證券機構、銀行經理、律師、專業會計師或其他專業顧問。

IF YOU HAVE SOLD OR TRANSFERRED ALL YOUR SHARES IN INTEGRATED DISTRIBUTION SERVICES GROUP LIMITED ("IDS"), YOU SHOULD AT ONCE HAND THIS ELECTION FORM AND THE ACCOMPANYING DOCUMENTS TO THE PURCHASER OR TRANSFEREE OR TO THE BANK, LICENSED SECURITIES DEALER, REGISTERED INSTITUTION IN SECURITIES OR OTHER AGENT THROUGH WHOM THE SALE OR TRANSFER WAS EFFECTED FOR TRANSMISSION TO THE PURCHASER OR TRANSFEREE.

閣下如已售出或轉讓名下所有Integrated Distribution Services Group Limited (利和經銷集團有限公司\*) (「利和」) 的股份，應立即將本選擇表格及隨附的文件送交買主或承讓人或經手買賣或轉讓的銀行、持牌證券交易商、註冊證券機構或其他代理商，以便轉交買主或承讓人。

This Election Form is referred to in the accompanying document to the IDS Shareholders dated 14 September 2010 in relation to a Scheme of Arrangement between IDS and the IDS Shareholders (the "Scheme Document"). You should read it with the Scheme Document. Defined terms in the Scheme Document apply to this Election Form.

本選擇表格乃日期為二零一零年九月十四日致利和股東有關利和與利和股東之間的協議計劃(「計劃文件」)的隨附文件內的選擇表格。務請閣下連同計劃文件一併閱讀本表格。本選擇表格所用詞彙與計劃文件所界定者具相同涵義。



## LI & FUNG LIMITED 利豐有限公司

(Incorporated in Bermuda with limited liability)  
(於百慕達註冊成立之有限公司)  
(Stock Code: 494)  
(股份代號: 494)

## INTEGRATED DISTRIBUTION SERVICES GROUP LIMITED 利和經銷集團有限公司\*

(Incorporated in Bermuda with limited liability)  
(於百慕達註冊成立之有限公司)  
(Stock Code: 2387)  
(股份代號: 2387)

### Scheme of Arrangement (under Section 99 of the Companies Act 1981 of Bermuda) 協議計劃 (根據百慕達一九八一年公司法第99條)

### ELECTION FORM 選擇表格

### FOR THE SHARE ALTERNATIVE 供股份選擇使用

IF YOU WISH TO RECEIVE ONLY THE CASH ALTERNATIVE UNDER THE SCHEME OF ARRANGEMENT, DO NOT COMPLETE AND RETURN THIS FORM. IF YOU WISH TO RECEIVE THE SHARE ALTERNATIVE IN RESPECT OF ALL THE IDS SHARES REGISTERED IN YOUR NAME ON THE RECORD DATE, you must complete and sign this Election Form and return it to IDS's branch share registrar in Hong Kong, Tricor Abacus Limited, at 26th Floor, Tesbury Centre, 28 Queen's Road East, Wanchai, Hong Kong not later than 4:30 p.m. on Friday, 22 October 2010 (or such later date and time as may be notified through announcement(s)). Announcements will be published on the website of IDS at [www.idsgroup.com](http://www.idsgroup.com)

and the website of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk).

如閣下僅欲收取協議計劃項下的現金選擇，無須填寫及交回本表格。如閣下欲就在記錄日期登記於閣下名下的全部利和股份收取股份選擇，閣下必須填妥及簽署本選擇表格，並須在二零一零年十月二十二日(星期五)下午四時三十分前(或通過發表公佈通知的較後日期及時間為準)將本表格交回利和於香港之股份登記及過戶分處卓佳雅柏勤有限公司(地址為香港灣仔皇后大道東28號金鐘匯中心26樓)。有關公佈將會刊載於利和網站[www.idsgroup.com](http://www.idsgroup.com)及聯交所網站[www.hkexnews.hk](http://www.hkexnews.hk)。

- If you hold IDS Shares jointly with others, you must arrange for all your co-holders to sign this Election Form. If you are a body corporate, this Election Form must be signed on your behalf by one of your directors or a duly authorized officer.
- 倘閣下與其他人士聯合持有利和股份，閣下必須安排所有聯名持有人簽署本選擇表格。
- 倘閣下屬法人團體，則本選擇表格須由其中一名董事或正式授權的職員代表閣下簽署。
- This Election Form should be completed in BLOCK CAPITALS.
- 請用正楷填妥本選擇表格。

\* For identification purpose only  
僅供識別

Read the notes to this Election Form before completing it.  
填寫本選擇表格前請先閱讀附註。

PART 1 – FULL NAME(S) AND ADDRESS

第1部份 – 全名及地址

Fill in the name of each registered holder and the address.  
請填上每位登記持有人的姓名及地址。

Give a daytime telephone number (including your country and area codes, if applicable) where you can be contacted if necessary.  
請填上可於有需要時聯絡閣下的日間聯絡電話，包括國家及地區代號(如適用)。

NAME(S) AND ADDRESS OF SCHEME SHAREHOLDER(S)

計劃股東姓名及地址

NAMES: (1) .....  
姓名：  
(2) .....  
(3) .....  
(4) .....

ADDRESS:  
地址：.....

CONTACT TELEPHONE NUMBER (INCLUDING COUNTRY AND AREA CODE, IF APPLICABLE):  
聯絡電話(包括國家及地區代號(倘適用))：

.....

PART 2 – ELECTION

第2部份 – 選擇

If you choose the Share Alternative in respect of ALL the IDS Shares registered in your name on the Record Date, you should tick the Box.  
如閣下欲就於記錄日期登記於閣下名下所有利和股份選取股份選擇，請在空格內加上「✓」號。

Note 1: 0.585 new Li & Fung Share will be allocated for each IDS Share to which the Share Alternative shall apply as elected by Scheme Shareholders.  
附註1：適用於計劃股東選取的股份選擇的每一股利和股份，可獲配發0.585股的新利豐股份。

Note 2: The cash consideration for the IDS Shares to which the Share Alternative does not apply will be paid in Hong Kong Dollars.  
附註2：不適用於股份選擇的利和股份的現金代價將以港幣支付。

I/WE CHOOSE THE SHARE ALTERNATIVE  
IN RESPECT OF ALL MY/OUR IDS SHARES (Note 1)

Box 空格

本人/吾等就本人/吾等所有利和股份選取股份選擇(附註1)

PART 3 – SIGN HERE

第3部份 – 簽名欄

Sign and date this Election Form. If you are a resident of the United States of America, by signing this Election Form you hereby represent and warrant to IDS and Li & Fung that you are an accredited investor (see Note 2 below) and acknowledge that the Li & Fung Shares issued to you will be restricted securities which may not be transferred or resold except as permitted under the Securities Act of 1933 and applicable state securities laws, pursuant to registration or an appropriate exemption.  
請在本選擇表格簽名及填上日期。如閣下為美利堅合眾國居民，透過簽署本選擇表格謹向利和及利豐作出聲明及保證閣下為認可投資者(見下文附註2)，並知悉發行予閣下的利豐股份將為受限制證券，除非根據1933年證券法及適用的州證券法獲得批准進行登記或獲得適當豁免，否則不得轉讓或轉售。

In order to be effective, this Election Form must be signed personally (or under a power of attorney the original of which (or a certified copy thereof) must be lodged with this Election Form) by the registered holder. In the case of joint holders, all such holders must sign. In the case of a corporation, this Election Form must be signed on its behalf by one of its directors or a duly authorized officer.  
本選擇表格必須由登記持有人親自簽署(或根據授權書簽署，授權書的正本(或其獲簽署核實的副本)必須連同本選擇表格提交)，方為有效。倘登記持有人為聯名持有人，所有該等持有人必須簽署。倘登記持有人為法團，則本選擇表格須由登記持有人的其中一名董事或正式授權職員代表登記持有人簽署。

Completion Reminders:  
If you want to receive the Share Alternative for all your IDS Shares, have you:

1. filled out details of your name, address and contact telephone number (including country and area codes) in Part 1?

2. ticked the Box in Part 2 to elect for the Share Alternative for all your IDS Shares?

3. signed and dated this Election Form in Part 3?

填表備忘：

如閣下欲就名下全部利和股份收取股份選擇，閣下是否已經：

1. 在第1部份填上閣下的姓名、地址及聯絡電話號碼(包括國家及地區代號)?

2. 在第2部份的空格內加上「✓」號以表示就閣下所有利和股份選取股份選擇?

3. 在第3部份簽署本選擇表格並已填上日期?

SIGNED (USUAL SIGNATURE(S))

簽署(常用簽署)

(1) .....  
(2) .....  
(3) .....  
(4) .....

DATE: ..... 2010

日期：二零一零年.....月.....日

Notes:

- If you are a Scheme Shareholder who is not resident in Hong Kong, you may be subject to the laws of the relevant jurisdiction in which you are located. You are reminded that you should inform yourself about and observe any applicable legal or regulatory requirements. It is your responsibility in wishing to accept the Proposal to satisfy yourself as to the full observance of the laws of the relevant jurisdictions in connection therewith, including the obtaining of any governmental, exchange control or other consents which may be required, or the compliance with other necessary formalities and the payment of any issue, transfer or other taxes, duties or other amounts required to be paid in such jurisdictions. Any acceptance by you will be deemed to constitute a representation and warranty from you to IDS and Li & Fung that those local laws and requirements have been complied with. If you are in doubt as to your position, you should consult your own professional advisers.
- "Accredited investor" is defined in Rule 501(a) of Regulation D under the Securities Act of 1933. An individual Shareholder is an accredited investor if such Shareholder either (i) has an individual net worth, or joint net worth together with the individual's spouse, in excess of US\$1,000,000 or (ii) had individual income in excess of US\$200,000 in each of the two most recent years or joint income together with the individual's spouse in excess of US\$300,000 in each of those years and has a reasonable expectation of reaching the same income level in the current year.
- Subject to the Scheme becoming effective, the proper execution of this Election Form will constitute, an election for the Share Alternative in respect of all the IDS Shares registered in your name on the Record Date, which election shall be irrevocable and not be capable of being withdrawn unless with the prior written consent of IDS.  
**COMPLETE PART 2 TO ELECT THE SHARE ALTERNATIVE.**
- If you do not fill out this Election Form or if this Election Form is not filled out in accordance with the Instructions on it, you will receive the Cash Alternative in respect of all the IDS Shares registered in your name on the Record Date.
- If your Election Form has not been fully completed or has been completed incorrectly, IDS may at its absolute discretion nevertheless treat your Election Form as having been validly completed if it considers the omissions or mistakes to be immaterial.
- Details of the Cash Alternative and the Share Alternative are set out in the Scheme Document.

附註：

- 如閣下為計劃股東而並非香港居民，則閣下或會受到閣下所屬相關司法權區的法例所限。謹請閣下自行瞭解及遵守任何適用法律或監管規定。閣下如欲接納建議，須自行就此全面遵守相關司法權區的法例，包括應取任何必要的政府、外匯管制或其他方面的同意，或遵守其他必要的正式手續及繳納任何於相關司法權區應繳的發行、轉讓款項及其他稅項、徵費及其他須予支付之款項。閣下一經提交接納書後，即被視為閣下向利和及利豐作出陳述及保證，閣下已遵守有關當地法例及規定。如閣下對本身狀況有任何疑問，應諮詢閣下的專業顧問。
- 「認可投資者」的定義見1933年證券法規則D第501(a)條。倘個別股東(i)本人或連同其配偶擁有之資產淨值超過1,000,000美元或(ii)於最近兩年的每年個人收入超過200,000美元或連同其配偶的每年收入超過300,000美元，且本年度收入大致與同一水平乃屬合理預期，則該股東屬認可投資者。
- 待計劃生效後，適當簽立本選擇表格將構成閣下就於記錄日期登記於閣下名下的所有利和股份選取股份選擇，有關選擇將不可撤回，惟利和事先書面同意者除外。
- 請填妥第2部份以選取股份選擇。
- 如閣下並未填妥本選擇表格，或並未根據其上的指示填寫本選擇表格，閣下將就於記錄日期登記於閣下名下的所有利和股份收取現金選擇。
- 如閣下並未完全填妥或正確填寫閣下的選擇表格，而利和認為該遺漏或錯誤並不重大，則利和有絕對酌情權視閣下的選擇表格已有效填妥。
- 現金選擇及股份選擇的詳情載於計劃文件內。