

**DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES**

A copy of this Prospectus, together with copies of the WHITE, YELLOW and GREEN Application Forms, the written consents referred to in the paragraphs headed “Qualifications of experts” in Appendix V to this Prospectus, and copies of the material contracts referred to in the paragraphs headed “Summary of material contracts” in Appendix V to this Prospectus have been delivered to the Registrar of Companies in Hong Kong for registration.

**DOCUMENTS AVAILABLE FOR INSPECTION**

Copies of the following documents will be available for inspection at the office of Deacons at 5/F, Alexandra House, 18 Chater Road, Central, Hong Kong during normal business hours from the date of this Prospectus up to and including the date which is 14 days from the date of this Prospectus:

- (a) our Articles of Incorporation;
- (b) the accountants’ report issued by RSM Nelson Wheeler, the text of which is set out in Appendix I to this Prospectus;
- (c) the report issued by RSM Nelson Wheeler relating to the unaudited pro-forma financial information of our Company, the text of which is set out in Appendix II to this Prospectus;
- (d) the audited financial statements of our Group for each of the three financial years ended 31 March 2010, 2011 and 2012;
- (e) the Japan legal opinions prepared by Soga Law Office in respect of our general matters, property interests in Japan, Articles of Incorporation and certain aspects of the Companies Act referred to in Appendix III to this Prospectus;
- (f) the Japan legal opinions prepared by Soga Law Office in respect of the operations of our Group under the Three Party System;
- (g) the material contracts referred to in the paragraphs headed “Summary of material contracts” in Appendix V to this Prospectus;
- (h) the service agreements and letters of appointment referred to in the paragraphs headed “Particulars of Directors’ Service Agreements” in Appendix V to this Prospectus;
- (i) the written consents referred to in the paragraphs headed “Qualifications of experts” in Appendix V to this Prospectus;
- (j) the letter relating to the review of anti-money laundering procedures, system and control issued by RSM Nelson Wheeler Consulting Limited, the text of which is set out in Appendix IV to this Prospectus;
- (k) the letter of advice issued by Murayama CPA Office, summarising certain aspects of material Japan tax consequence which may be applicable to our Shareholders referred to in Appendix III to this Prospectus;
- (l) the Companies Act; and
- (m) this Prospectus.