

BEST WORLD INTERNATIONAL LIMITED
Registration No. 199006030Z

**INCORPORATION OF SUBSIDIARY – BEST WORLD LIFESTYLE (TAIWAN)
CO., LTD**

The Board of Directors of Best World International Limited (“the Company”) wishes to announce that the Company has incorporated the following wholly-owned subsidiary in the Republic of China:-

- (i) Name of subsidiary : Best World Lifestyle (Taiwan) Co., Ltd
- (ii) Date of incorporation: 2 August 2007
- (iii) Registered capital : NT\$200,000
- (iv) No. of shares : 200,000 shares of NT\$1 each.
- (v) Principal Activities : Distribution of health food, network services, sanitary products, skin care and cosmetic products

The incorporation of Best World Lifestyle (Taiwan) Co., Ltd is not expected to have any material impact on the net tangible assets or the earnings per share of the Company for the financial year ending 31 December 2007.

The incorporation is fully funded by the Company’s internal resources.

None of the directors or substantial shareholders of the Company has any interest, direct or indirect, in the above transaction.

Submitted by Huang Ban Chin, Director, to SGX on 3 October 2007