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## **SUPPLEMENT TO SECURITIES REGISTRATION STATEMENT**

June 27, 2008

### **YAMABIKO CORPORATION**

THIS ENGLISH TRANSLATION OF THE SECURITIES REGISTRATION STATEMENT HAS BEEN PREPARED SOLELY FOR THE CONVENIENCE OF NON-JAPANESE SPEAKING SHAREHOLDERS OF YAMABIKO CORPORATION. WHILE THIS ENGLISH TRANSLATION IS BELIEVED TO BE GENERALLY ACCURATE, IT IS SUBJECT TO, AND QUALIFIED BY, IN ITS ENTIRETY, THE OFFICIAL JAPANESE-LANGUAGE ORIGINAL FILED WITH THE DIRECTOR-GENERAL OF THE KANTO LOCAL FINANCE BUREAU. SUCH JAPANESE-LANGUAGE ORIGINAL SHALL BE THE CONTROLLING DOCUMENT FOR ALL PURPOSES.

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## SUPPLEMENT TO SECURITIES REGISTRATION STATEMENT

<b>【Filing document】</b>	Supplement to Securities Registration Statement (the “Supplement”)
<b>【Filed with】</b>	The Director-General of the Kanto Local Finance Bureau of the Ministry of Finance Japan
<b>【Filing date】</b>	June 27, 2008
<b>【Filing person】</b>	
<b>【Name of filing person】</b>	Kabushiki Kaisha Yamabiko
<b>【Name of filing person (English)】</b>	YAMABIKO CORPORATION
<b>【Name and title of representatives】</b>	Yasushi Asamoto, Representative Director and Chairman Yasuhiko Kitazume, Representative Director and President
<b>【Location of headquarters】</b>	1-7-2, Suehiro-cho, Ome-shi, Tokyo
<b>【Telephone number】</b>	N/A
<b>【Person to contact】</b>	Kioritz Corporation Makoto Ito, Operating Officer, General Manager of Finance & Accounting Department Shindaiwa Corporation Shigeharu Owa, Director, General Manager of Administration Division
<b>【Contact address】</b>	Kioritz Corporation 1-7-2, Suehiro-cho, Ome-shi, Tokyo Shindaiwa Corporation 6-2-11, Ozuka-Nishi, Asaminami-ku, Hiroshima
<b>【Telephone number】</b>	Kioritz Corporation +81-428-32-6111 Shindaiwa Corporation +81-82-849-2001
<b>【Person to contact】</b>	Kioritz Corporation Makoto Ito, Operating Officer, General Manager of Finance & Accounting Department Shindaiwa Corporation Shigeharu Owa, Director, General Manager of Administration Division
<b>【Type of offered securities subject to registration】</b>	Common stock
<b>【Amount of offering subject to registration】</b>	30,344,128,675 Japanese yen (Note) Because the subscription amount has not been determined as of the filing date of the Supplement, the above number is the aggregate sum of the respective amounts of shareholders’ equity (book value) of Kioritz Corporation (“Kioritz”) as of the end of the most recent fiscal year (November 30, 2007) and Shindaiwa Corporation (“Shindaiwa”) as of September 30, 2007.
<b>【Location at which a copy of the Supplement is available to the public】</b>	N/A

## **1. 【Reason for filing this Supplement】**

This Supplement is filed to amend and supplement certain information contained in the securities registration statement filed on June 11, 2008 (the “Registration Statement”), according to the extraordinary general meeting of shareholders of Kioritz and the ordinary general meeting of shareholders of Shindaiwa, both of which were held on June 27, 2008 to obtain the approval of the shareholders of each company with respect to the share transfer plan (the “Share Transfer Plan”), and furthermore to attach copies of the respective minutes of the two aforementioned meetings of shareholders.

## **2. 【Relevant Section in the Statement】**

### Part I. Securities Information

#### I. Offering Conditions

##### 1. 【Newly-Issued Shares】

### Part II. Organizational Restructuring (Tender Offer under the Financial Instruments and Exchange Law of Japan)

#### I. Summary of Organizational Restructuring (Tender Offer)

##### 7. 【Procedures with Respect to Organizational Restructuring】

### Part III. Corporate Information

#### I. Details of the Corporation

##### 2. 【History of Yamabiko】

(Addition of attached documents)

Attachment A: A copy of the minutes of the Extraordinary General Meeting of Shareholders of Kioritz

Attachment B: A copy of the minutes of the Ordinary General Meeting of Shareholders of Shindaiwa

## **3. 【Amended Information】**

Information amended pursuant to this Supplement is indicated with double underlines.

## Part I. Securities Information

### I. Offering Conditions

#### 1. 【Newly-Issued Shares】

##### (Before Amendment)

Class of Shares	Number of Shares Issued
Common Stock	11,099,232 shares (Notes 1, 2, 3)

- (Notes) 1. The above number is based on the number of issued and outstanding shares of Kioritz (69,042,472 shares) (as of the end of April 2008) and the number of issued and outstanding shares of Shindaiwa (26,081,600 shares) (as of the end of March 2008). Accordingly, if stock acquisition rights or other rights are exercised before the day immediately preceding the date of incorporation of the joint holding company, Yamabiko Corporation (“Yamabiko”), the number of shares which Yamabiko will issue may differ.
2. Common stock of Yamabiko will be issued through the share transfer (the “Share Transfer”) which will be conducted pursuant to the resolutions of the respective meetings of the Boards of Directors of Kioritz and Shindaiwa held on April 14, 2008 (pertaining to the approval of the Share Transfer Plan (described below) and the proposal regarding the Share Transfer Plan for the respective meetings of shareholders of both companies), and the special resolutions (pertaining to the approval of the Share Transfer Plan) of the respective ordinary general meetings of shareholders of Kioritz and Shindaiwa scheduled to be held on June 27, 2008.
3. Kioritz and Shindaiwa intend to apply to list the shares of Yamabiko on the Tokyo Stock Exchange Group, Inc. (the “Tokyo Stock Exchange”).

##### (After Amendment)

Class of Shares	Number of Shares Issued
Common Stock	11,099,232 shares (Notes 1, 2, 3)

- (Notes) 1. The above number is based on the number of issued and outstanding shares of Kioritz (69,042,472 shares) (as of the end of April 2008) and the number of issued and outstanding shares of Shindaiwa (26,081,600 shares) (as of the end of March 2008). Accordingly, if stock acquisition rights or other rights are exercised before the day immediately preceding the date of incorporation of the joint holding company, Yamabiko Corporation (“Yamabiko”), the number of shares which Yamabiko will issue may differ.
2. Common stock of Yamabiko will be issued through the share transfer (the “Share Transfer”) which will be conducted pursuant to the resolutions of the respective meetings of the Boards of Directors of Kioritz and Shindaiwa held on April 14, 2008 (pertaining to the approval of the Share Transfer Plan (described below) and the proposal regarding the Share Transfer Plan for the respective meetings of shareholders of both companies), and the special resolutions (pertaining to the approval of the Share Transfer Plan) of the respective ordinary general meetings of shareholders of Kioritz and Shindaiwa held on June 27, 2008.
3. Kioritz and Shindaiwa intend to apply to list the shares of Yamabiko on the Tokyo Stock Exchange Group, Inc. (the “Tokyo Stock Exchange”).

**Part II. Organizational Restructuring (Tender Offer under the Financial Instruments and Exchange Law of Japan)**

**I. Summary of Organizational Restructuring (Tender Offer)**

**7. 【Procedures with Respect to Organizational Restructuring】**

**(Before Amendment)**

*(description above was omitted)*

**2. Shareholders' meeting procedures and schedule with respect to organization restructuring**

March 31, 2008 (Monday)	Record date of ordinary general meeting of shareholders (Shindaiwa)
April 14, 2008 (Monday)	Meetings of the Board of Directors to approve the Share Transfer Plan (Kioritz and Shindaiwa)
April 15, 2008 (Tuesday)	Public notice of record date for extraordinary general meeting of shareholders (Kioritz)
April 30, 2008 (Wednesday)	Record date for extraordinary general meeting of shareholders (Kioritz)
June 27, 2008 (Friday) <u>(scheduled)</u>	Shareholders' meeting to approve the Share Transfer Plan (Kioritz and Shindaiwa)
November 25, 2008 (Tuesday) <u>(scheduled)</u>	Date on which shares will be delisted (Kioritz and Shindaiwa)
December 1, 2008 (Monday) <u>(scheduled)</u>	Effective date of the Share Transfer (date of incorporation of Yamabiko). Date on which shares of Yamabiko will be listed.

Provided, however, that the schedule is subject to change pursuant to discussions between Kioritz and Shindaiwa in the event that unavoidable circumstances occur during the completion of procedures hereafter.

**(After Amendment)**

*(description above was omitted)*

**2. Shareholders' meeting procedures and schedule with respect to organization restructuring**

March 31, 2008 (Monday)	Record date of ordinary general meeting of shareholders (Shindaiwa)
April 14, 2008 (Monday)	Meetings of the Board of Directors to approve the Share Transfer Plan (Kioritz and Shindaiwa)
April 15, 2008 (Tuesday)	Public notice of record date for extraordinary general meeting of shareholders (Kioritz)
April 30, 2008 (Wednesday)	Record date for extraordinary general meeting of shareholders (Kioritz)
June 27, 2008 (Friday)	Shareholders' meeting to approve the Share Transfer Plan (Kioritz and Shindaiwa)
November 25, 2008 (Tuesday) <u>(scheduled)</u>	Date on which shares will be delisted (Kioritz and Shindaiwa)
December 1, 2008 (Monday) <u>(scheduled)</u>	Effective date of the Share Transfer (date of incorporation of Yamabiko). Date on which shares of Yamabiko will be listed.

Provided, however, that the schedule is subject to change pursuant to discussions between Kioritz and Shindaiwa in the event that unavoidable circumstances occur during the completion of procedures hereafter.

**Part III. Corporate Information**

**I. Details of the Corporation**

**2. 【History of Yamabiko】**

**(Before Amendment)**

*(description above was omitted)*

June 27, 2008 At the respective general meetings of shareholders, Kioritz and Shindaiwa shall resolve (i) to establish Yamabiko through a joint share transfer and (ii) to make both Kioritz and Shindaiwa wholly owned subsidiaries of Yamabiko.

*(description below was omitted)*

**(After Amendment)**

*(description above was omitted)*

June 27, 2008 At the respective general meetings of shareholders, Kioritz and Shindaiwa obtained approval (i) to establish Yamabiko through a joint share transfer and (ii) to make both Kioritz and Shindaiwa wholly owned subsidiaries of Yamabiko.

*(description below was omitted)*

## **Attachment A**

### **Minutes of the Extraordinary General Meeting of Shareholders of Kioritz Corporation (Summary)**

The Extraordinary General Meeting of Shareholders of Kioritz Corporation (the “Company”) was held in the conference room on the 3rd floor at 1-7-2, Suehiro-cho, Ome-shi, Tokyo at 10am on June 27, 2008. In accordance with Article 16 of the Company’s Articles of Incorporation, Representative Director and President of the Company, Yasuhiko Kitazume, was the Chairperson, and, after declaring the meeting open, reported, as described below, that the number of shares, the number of shareholders (described below) present at the meeting were sufficient to constitute a quorum and proceeded to discuss the matters for which the meeting had been convened.

Number of shares issued and outstanding: 69,042,472 shares

<div>Number of shares in respect of which voting rights may be exercised:  68,295 units</div>	<div>Number of shareholders who may exercise voting rights:  5,093</div>
<div>Number of voting rights present at the meeting: 49,633 units</div>	<div>Number of shareholders present at the meeting: 1,664</div>
<div>Number of voting right exercise forms submitted from among the above:  34,116 units</div>	<div>Number of voting right exercise forms submitted from among the above:  1,598</div>

(Omitted)

#### **Matters resolved:**

##### **First Agenda Item:** Establishment of a Parent Company through Share Transfer

The Chairperson requested responses concerning the approval of establishing Yamabiko Corporation, the parent company which will own 100% of the shares of the Company and Shindaiwa Corporation, through a share transfer conducted in cooperation with Shindaiwa Corporation pursuant to Article 772 of the Company Law of Japan and becoming a wholly owned subsidiary of such company, as described in “Reference Materials for the Extraordinary Meeting of Shareholders” of the “Convocation Notice of the Extraordinary Meeting of Shareholders”. The shareholders unanimously approved with a majority vote, including voting right exercise forms, the adoption of this proposal in its original form.

##### **Second Agenda Item:** Partial Amendments to the Articles of Incorporation

(Omitted)

This concluded the discussion of the proposals, and the meeting adjourned at 10:34 am.

Directors and statutory auditors present at the meeting:

Chairman and Director

Yasuhiko Kitazume

Attending Director	Hideaki Kawai
Attending Director	Takeshi Sasaki
Attending Director	Hiroaki Ando
Attending Director	Isao Takahashi
Attending Director	Takeshi Kurihara
Attending Director	Yoshiaki Nagao
Attending Director	Shigeki Kondo
Attending Statutory Auditor	Katsunori Oya
Attending Statutory Auditor	Masatoshi Miyahara
Attending Statutory Auditor	Masato Tanaka
Attending Statutory Auditor	Tsugio Ōi

Person responsible for preparing these minutes: Yasuhiko Kitazume



## **Attachment B**

### **Minutes of the 47th Ordinary General Meeting of Shareholders of Shindaiwa Corporation (Summary)**

1. Commencement of meeting: 10:00 am, June 27, 2008 (Friday)
2. Adjournment of meeting: 10:38 am, June 27, 2008 (Friday)
3. Location: Shindaiwa Head Office/ conference room, 4F, 6-2-11, Ozuka-Nishi, Asaminami-ku, Hiroshima
4. Total number of shareholders: 3,833
5. Total number of shares issued and outstanding: 26,081,600 shares
6. Total number of shareholders and voting rights: 3,189 shareholders, 25,202 units
7. Information with respect to shareholder attendance:

	Number of shareholders	Number of voting rights
Shareholders present:	67	7,542 units
Shareholders who submitted voting right exercise forms:	1,199	11,358 units
Total	1,266	18,900 units

8. Exercise of voting rights by voting right exercise form:

	For	Against
First agenda item:	18,224 units	52 units
Second agenda item:	18,194 units	82 units

9. Directors and statutory auditors in attendance:

Directors: Yasushi Asamoto, Noboru Iwamoto, Masayuki Ozuno, Katsuyuki Maeda, Takefumi Niwaki, Yasuo Ishikawa, Takashi Harada, Shigeharu Owa, Kenji Matsushima, Manabu Asamoto and Thomas L. Bunch (all present)

Statutory auditors: Hitoshi Nishimoto, Tetsuo Yamashita, Yasuyuki Tsudo (all present)

On the basis of the above attendance, at the appointed time Yasushi Asamoto, Representative Director and President of Shindaiwa Corporation, acting as Chairperson, noted the legal formation of the meeting, and declared the meeting open.

(Omitted)

Explanations followed with respect to the descriptions in the attached documents, “Reference Materials for the Ordinary General Meeting of Shareholders” of the “Convocation Notice of the 47th

Term Ordinary General Meeting of Shareholders” of the first agenda item, concerning the incorporation of a parent company through a share transfer, and the second agenda item, concerning the appointment of 11 directors.

(Omitted)

This concluded the discussions, and the Chairperson conducted voting on the proposals.

First Agenda Item: Establishment of a Parent Company through Share Transfer

For this agenda item, responses concerning the adoption of the proposal in its original form were requested, and the original proposal was subsequently approved by a majority of the shareholder voting rights present at the meeting (a majority equal to or exceeding 2/3).

Second Agenda Item: Appointment of 11 Directors (omitted)

This concluded the discussion of all proposals, and the Chairperson declared the meeting adjourned at 10:38 am.

In order to clarify the course and outcome of the proceedings, Shigeharu Owa, Director and General Manager of Administration Division of Shindaiwa Corporation, has prepared these minutes, and the Chairperson and Directors present at the meeting have placed their signatures and seals below.

June 27, 2008

Directors present at the meeting:

Chairman and Representative Director	Yasushi Asamoto
Director	Noboru Iwamoto
Director	Masayuki Ozuno
Director	Katsuyuki Maeda
Director	Takefumi Niwaki
Director	Yasuo Ishikawa
Director	Takashi Harada
Director	Shigeharu Owa
Director	Kenji Matsushima
Director	Manabu Asamoto
Director	Thomas L. Bunch

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