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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

By Courier

U.S. Securities and Exchange Commission
Attn: Elliott Staffin
Office of International Co
Division of Corporation F
Mail Stop 36-28
100 F Street, NE
Washington, DC 20549
USA



07022639

SUPPL

Dear Sirs

**Rule 12g3-2 Exemptions for American Depository Receipts ("ADR")
Neptune Orient Lines Limited
File No. 82-2605**

NOL has today made an announcement in relation to NOL's 1st and 2nd Quarter Results announcement dates. Attached is a copy of the announcement for your attention, please.

Yours faithfully

Wong Kim Wah (Ms)
Company Secretary

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Co. Reg. No.: 196800632D

Miscellaneous	
* Asterisks denote mandatory information	
Name of Announcer *	NEPTUNE ORIENT LINES LIMITED
Company Registration No.	196800632D
Announcement submitted on behalf of	NEPTUNE ORIENT LINES LIMITED
Announcement is submitted with respect to *	NEPTUNE ORIENT LINES LIMITED
Announcement is submitted by *	Ms Marjorie Wee and Ms Wong Kim Wah
Designation *	Company Secretaries
Date & Time of Broadcast	11-Apr-2007 18:17:00
Announcement No.	00173

>> Announcement Details
 The details of the announcement start here ...

Announcement Title *	NOL 1st and 2nd Quarter Results Announcement Dates
Description	
Attachments:	 NOL_1st_and_2nd_Quarter_Results_Announcement_Dates_11Apr07.pdf Total size = 19K (2048K size limit recommended)

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NEPTUNE ORIENT LINES LTD
QUARTERLY RESULTS ANNOUNCEMENT DATES
FOR SGXNET ANNOUNCEMENT

The Company wishes to announce the scheduled dates for the release of its first and second quarter results for the financial year beginning December 30, 2006.

The announcement dates for the first and second quarter of financial year 2007 are as follows:

CALENDAR QUARTER-END DATES	NOL QUARTER- END DATES (BASED ON PERIOD OF REPORTING)	LATEST ANNOUNCEMENT DATES ON CALENDAR BASIS	NOL'S SCHEDULED ANNOUNCEMENT DATES
March 31, 2007	April 6, 2007	May 15, 2007	May 14, 2007 (tentative)
June 30, 2007	June 29, 2007	August 14, 2007	August 6, 2007 (tentative)

From the above table, NOL's accounting period for the first 2 quarters of financial year 2007 ends on April 6 and June 29, which are different from the quarter-end based on the calendar dates. This is due to NOL adopting a 6-week accounting period for Period 1, followed by a 4-week accounting period for Period 2 to 11 and thereafter, a 6-week period for Period 12. The reasons for the different cut-off dates are as follows:

- (a) As a global cargo transportation and logistics company, NOL's accounting system is implemented worldwide. Maintenance of the accounting system is carried out during weekends on a periodic basis, which necessitates the need to have its accounting reports cut off on the last Friday of each period.
- (b) The first and the last accounting period of the year are 6 weeks as compared to the calendar month of 4 weeks. This enables NOL's Finance Department to have more time to prepare its financial statements, which are subject to year-end external audit, and to meet local statutory reporting requirements, which differ from country to country.

END