

14 STATUTORY AND OTHER GENERAL INFORMATION

14.1 SHARE CAPITAL

- (i) No securities will be allotted or issued on the basis of this Prospectus later than twelve (12) months after the date of the issue of this Prospectus.
- (ii) There are no founder, management or deferred shares. There is only one (1) class of shares in the Company, namely ordinary shares of RM0.10 each, all of which rank *pari passu* with one another.
- (iii) Save for the ESOS as mentioned in Section 4.1.2 of this Prospectus, as at the date of this Prospectus, no person has been or is entitled to be given an option to purchase or subscribe for any shares, stocks or debentures of the Group.
- (iv) The Group has no outstanding convertible debt securities.

14.2 ARTICLES OF ASSOCIATION

The following provisions are reproduced from the Company's Articles of Association.

Terms defined in the Company's Articles of Association shall have the same meanings when used here unless they are otherwise defined here or the context otherwise requires.

Words	Meaning
The Act	The Companies Act, 1965.
These Articles	These Articles of Association.
The Company	The abovementioned Company.
Corporation	Has the same meaning as defined under Section 4 of the Act.
Central Depositories Act	The Securities Industry (Central Depositories) Act, 1991 and every statutory modification or reenactment thereof for the time being in force.
Central Depository	Malaysian Central Depository Sdn Bhd (165570-W).
Deposited Security	A security as defined in Section 2 of the Central Depositories Act standing to the credit of a securities account and includes securities in a securities account that is in suspense.
Depositor	A holder of a Securities Account.
The Directors or the Board	The Directors or the Board of Directors of the Company.
Exchange	The Bursa Malaysia Securities Berhad for MESDAQ Market and shall include any other stock exchanges upon which the Company's shares may for the time being be listed.
Listing Requirement	The listing requirements of the Exchange for MESDAQ Market including any amendment thereto that may be made from time to time.
Managing Director	Any person or persons appointed to perform the duties of Managing Director temporarily.

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Member	Any person or persons for the time being holding shares in the Company and whose names appear in the Register of Depositors shall be treated as if he was a member pursuant to Section 35 of the Central Depositories Act but excludes the Central Depository in its capacity as a bare trustee.
Month	Calendar month.
Paid up	Includes credited as paid up.
Prescribed Security or Securities	Has the same meaning given in the Central Depositories Act.
Record of Depositors	A record provided by Central Depository to the Company under the Rules.
Registrar	The share registrar of the Company.
Rules	Rules of the Central Depository including any amendment that may be made from time to time.
Securities Account	The same meaning assigned thereto in the Central Depositories Act.
The Seal	The Common Seal of the Company.
Special Resolution	The meaning assigned thereto by the Companies Act.
Secretary	Any person appointed to perform the duties of a secretary of a Company.
The office	The Registered Office for the time being of the Company.

(i) Transfer of Shares**Article 30**

The transfer of any listed security or class of listed security of the Company, shall be by way of book entry by the Central Depository in accordance with the Rules and notwithstanding Sections 103 and 104 of the Act, and any exemption that may be made from compliance with Section 107C(1) of the Act, the Company shall be precluded from registering and effecting any transfer of such Deposited Securities.

Article 31

No share shall in any circumstance be knowingly transferred to any partnership or unincorporated association or body or infant, bankrupt or person of unsound mind.

(ii) Remuneration of Directors**Article 81**

(i) The remuneration of the Directors, who hold no executive office with the Company, for their services as Directors shall be determined by the Company by ordinary resolution at a general meeting. If the remuneration of each such non-executive Director is not specifically fixed by the Company in general meeting, then the quantum of remuneration to be paid to each non-executive Director within the overall limits fixed by the Company in general meeting, shall be decided by resolution of the full Board of Directors. In default of any decision being made in this respect by the full Board of Directors, the remuneration payable to the non-executive Directors shall be divided equally amongst them and such a Director holding office for only part of a year shall be entitled to a

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

proportionate part of a full year's remuneration. The non-executive Directors shall be paid by a fixed sum and not by a commission on or percentage of profits or turnover.

- (ii) Fees payable to the Directors shall not be increased except pursuant to a resolution passed at a general meeting, where notice of the proposed increase has been given in the notice convening the meeting.
- (iii) The remuneration of any Executive Director for his services shall be determined by the Directors and may be of any description but such remuneration shall not include a commission on or percentage of turnover.

Article 82

If any Executive Director being willing, shall be called upon to perform extra services, or to make any special exertions in going or residing abroad or otherwise for any of the purposes of the Company, the Company may remunerate the Director so being either by a fixed sum or by a percentage of profits or otherwise as may be determined by the Directors and such remuneration may be either in addition to or in substitution for his or their share in the remuneration above provided.

(iii) Voting and Borrowing Powers of Directors

Article 89

A Director shall abstain from board deliberation and shall not vote on any contract or proposed contract or arrangement in which he has directly or indirectly a personal interest and if he shall do so, his vote shall not be counted.

Article 90

Notwithstanding the above, a Director may vote in respect of:-

- (a) any arrangement for giving the Director himself or any other Director any security or indemnity in respect of money lent by him to or obligations undertaken by him for the benefit of the Company; or
- (b) any arrangement for the giving by the Company of any security to a third party in respect of a debt or obligation of the Company for which the Director himself or any other Director has assumed responsibility in whole or in part under a guarantee or indemnity or by the deposit of a security.

Article 91

The Directors may, from time to time at their discretion, borrow or secure the payment of, any sum or sums of moneys for the purposes of the Company. Notwithstanding to the above, the Directors shall not borrow any money or mortgage or charge any of the Company's or its subsidiaries' undertaking, property or uncalled capital, or issue debentures or other securities, whether outright or as security, for any debt, liability or obligation of an unrelated third party.

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Article 92

The Directors may raise or secure the repayment of such sum or sums in such manner and upon such terms and conditions in all respects as they think fit, and in particular, by the issue of bonds, perpetual or redeemable debentures or debenture stock, or any mortgage, charge or other security on the undertaking or the whole or any part of the property of the Company (both present and future), including its uncalled capital for the time being.

Article 93

All cheques, promissory notes, drafts, bills of exchange and other negotiable or transferable instruments, in which the Company is in any way concerned or interested, and all receipts for moneys paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be, in such manner and by such persons as the Directors shall from time to time by resolution determine.

(iv) Changes in Capital and Variation in Class Right

Article 12

Subject to the Act, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are, or at the option of the Company are liable, to be redeemed.

- a) If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms or issue of the shares of that class) may whether or not the Company is being wound up, be varied with the consent in writing of the holders of three-fourths (3/4) of the issued shares of that class, or with the sanction of a special resolution passed at a separate General Meeting of the holders of the shares of that class. To every such separate general meeting, the provisions of these articles relating to General Meetings shall mutatis mutandis apply, but so that the necessary quorum shall be two (2) persons at least holding or representing by proxy one-third of the issued shares of the class and that any holder of shares of the class present in person or by proxy may demand a poll. To every such special resolution the provisions of Section 152 of the Act shall with such adaptations as are necessary apply.
- b) The repayment of any preference capital other than redeemable preference capital, or any other alteration of preference shareholders' rights, may only be made pursuant to a special resolution of the preference shareholders concerned, PROVIDED ALWAYS that where the necessary majority for such a special resolution is not obtained at the General Meeting, consent in writing, if obtained from the holders of three-fourths (3/4) of the preference capital concerned within two (2) months of the General Meeting, shall be as valid and effectual as a Special Resolution carried at the General Meeting.

Article 14

The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking equally therewith.

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

Article 49

Subject to the provisions of these Articles, the Company may from time to time by ordinary resolution :-

- a) Consolidate and divide all or any of its share capital into shares of larger amount than its existing shares.
- b) Sub-divide its existing shares, or any of them, into shares of smaller amount than is fixed by the Memorandum of Association subject, nevertheless, to the provisions of section 62(1)(d) of the Act.
- c) Cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person or which have been forfeited and diminish the amount of its share capital by the amount of the shares so cancelled.

Article 50

The Company may by special resolution reduce its share capital, any capital redemption reserve fund or any share premium account in any manner and with, and subject to, any incident authorized, and consent required by law.

Article 51

The Company in General Meeting may from time to time, whether all the shares for the time being authorized shall have been issued, or all the shares for the time being issued shall have been fully called up or not, increase its share capital by the creation of new shares. Such new capital is to be of such amount and to be divided into shares of such respective amounts and (subject to any special rights for the time being attached to any existing class of shares) to carry such preferential, deferred or other special rights (if any) or to be subject to such conditions or restriction (if any), in regard to dividend, return of capital, voting or otherwise as the General Meeting resolving upon such increase directs.

Article 52

Except so far as otherwise provided by or pursuant to these Articles or by the conditions of issue, any new share capital shall be considered as part of the original share capital of the Company, and shall be subject to the same provisions with reference to the payment of calls, lien, transfer, transmission, forfeiture and otherwise as the original share capital.

Article 53

Subject to any direction to the contrary that may be given by the Company in general meeting, all new shares, shall, before they are issued, be offered to the members as at the date of the offer are entitled to receive notices from the Company of general meetings in proportion, as nearly as the circumstances admit, to the amount of existing shares held by them. Such offer shall be made by notice specifying the number of shares offered, limiting a time within which the offer, if not accepted, will be deemed to be declined, and after the expiration of such time, or on the receipt of an intimation from any person to whom the offer is made that he declines to accept the shares offered, the Directors may, dispose of those shares in such manner as they think beneficial to the Company. The Directors may likewise so dispose of any new shares which (by reason of the ratio which the new shares bear to the shares held by persons entitled to an offer of new shares), cannot, in the opinion of the Directors be conveniently offered under this Article.

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

14.3 DIRECTORS AND SUBSTANTIAL SHAREHOLDERS

- (i) The names, addresses and occupations of the Directors are set out in the Corporate Directory section at the front of this Prospectus.
- (ii) A Director is not required to hold any qualification shares in the Company.
- (iii) The remuneration paid to the Directors of the Company for services rendered in all capacities to the Group for the FYE 31 December 2003 amounted to RM323,680. For the FYE 31 December 2004, the remuneration payable to the Directors is estimated at RM503,000.

The number of Directors in the various remuneration bands are set out below:-

	←----- Aggregate Remuneration -----→					
	FYE			FYE		
	←----- 31 December 2003 -----→			←----- 31 December 2004 -----→		
	Executive Director	Non- Executive Director	Total	Executive Director	Non- Executive Director	Total
Up to RM100,000	1	-	1	-	4	4
Between 100,001 and RM200,000	2	-	2	3	-	3

- (iv) Save as disclosed in Section 10.2, none of the Directors and/or substantial shareholders of the Company has any interest, direct or indirect, in the promotion of or in any material assets which have, within the two (2) years preceding the date of this Prospectus, been acquired or disposed of by or leased to any of the GPRO Group, or are proposed to be acquired, or disposed of by or leased to any of the GPRO Group.
- (v) Save as disclosed in Section 10.3, none of the Directors and/or substantial shareholders of the Company has any interest, direct or indirect, in any businesses and corporations carrying on a similar trade as any of the GPRO Group.
- (vi) None of the Promoters have received any amounts or benefits paid or given by the Company other than by the virtue of their directorships as disclosed in Section 14.3 (iii) of this Prospectus within the two (2) years preceding the date of the Prospectus, or intended to be so paid or given.
- (vii) The direct and indirect interests of the Directors in GPRO before the Public Issue (according to the Register of Directors' as at 27 April 2004) and after the Public Issue are as follows:-

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

	Before Public Issue				After Public Issue			
	← No of GPRO Shares held →				← No of GPRO Shares held →			
	Direct	%	Indirect	%	Direct	%	Indirect	%
Tang Tiong Seng	15,939,528	8.50	75,573,828	40.31 ^{*1}	15,939,528	6.38	75,573,828	30.23 ^{*1}
Quek Kar Loon	15,939,528	8.50	75,573,828	40.31 ^{*1}	15,939,528	6.38	75,573,828	30.23 ^{*1}
Quek Kar Piaw	379,362	0.20	-	-	1,379,362	0.55 ^{*2}	-	-
Norazharuddin Abu Talib	-	-	-	-	-	-	-	-
Koh Soo Eng	758,724	0.40	-	-	758,724	0.30	-	-
Dato' Professor Dr. Elias bin Salleh	-	-	-	-	-	-	-	-
Abu Salihu A/L Mohamed Shariff	-	-	-	-	-	-	-	-

Notes:-

*1 Deemed interested by virtue of his shareholding in Vital Research pursuant to Section 6A of the Act.

*2 Assume the director subscribes for his allocation of Issue Shares under pink form allocation.

(viii) The existing substantial shareholders and their respective direct and indirect interests in the GPRO Shares are/will be as follows:-

Name	Before the Public Issue				After the Public Issue			
	← No. of GPRO Shares held →				← No. of GPRO Shares held →			
	Direct	%	Indirect	%	Direct	%	Indirect	%
Tang Tiong Seng	15,939,528	8.50	75,573,828	40.31 ^{*1}	15,939,528	6.38	75,573,828	30.23 ^{*1}
Quek Kar Loon	15,939,528	8.50	75,573,828	40.31 ^{*1}	15,939,528	6.38	75,573,828	30.23 ^{*1}
Vital Research	75,573,828	40.31	-	-	75,573,828	30.23	-	-
MAVCAP	39,565,246	21.10	-	-	39,565,246	15.83	-	-
Prosperco	26,853,858	14.32	-	-	26,853,858	10.74	-	-

Note:-

*1 Deemed interest by virtue of his shareholding in Vital Research pursuant to Section 6A of the Act.

(ix) Save for the risk factors which are described in Section 3 of this Prospectus, the Board is not aware of any material information including trading factors or risks which are unlikely to be known or anticipated by the general public and which could materially affect the profits of the Group.

(x) Save as disclosed in Section 10.1, 10.2 and 10.4 of this Prospectus, none of the Directors and/or substantial shareholders of the Company and/or person(s) connected with them are interested in any contract or arrangement subsisting at the date of this Prospectus which is significant in relation to the business of the Group taken as a whole.

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

14.4 GENERAL

- (i) The nature of the Group's business and the names of all corporations, which are deemed to be related to the Company by virtue of Section 6 of the Act are set out in Section 4 of this Prospectus.
- (ii) The manner in which copies of this Prospectus together with the Application Form may be obtained is set out in Section 15 of this Prospectus.
- (iii) The time of the opening of the Application of the Public Issue is set out in Section 15.1 of this Prospectus.
- (iv) The amount payable in full on application is RM0.40 per Issue Share.
- (v) Save as disclosed in Sections 3, 4, and 6 of this Prospectus, the financial condition and operations of the Group are not affected by any of the following:-
 - (a) Known trends or known demands, commitments, events or uncertainties that will result in or are reasonably likely to result in the Group's liquidity increasing or decreasing in any material way;
 - (b) Material commitments for capital expenditure;
 - (c) Unusual or infrequent events or transactions or any significant economic changes that materially affected the amount of reported income from operations; and
 - (d) Known trends or uncertainties that have had or that the Group reasonably expects to have a material favourable or unfavourable impact on revenues or operating income.
- (vi) As at the date of this Prospectus, the Group does not have any outstanding convertible debt securities.
- (vii) The Promoters will collectively hold 61.06% of the enlarged issued and paid-up share capital of GPRO upon listing.
- (viii) Save for the Public Issue and the ESOS, there is currently no scheme involving the staff in the capital of the Group.
- (ix) Particulars relating to the outstanding borrowings and contingent liabilities of the Group are disclosed in Section 6.4 of this Prospectus.
- (x) The name and address of the Auditors and Reporting Accountants of the Company are set out under the "Corporate Directory" of this Prospectus.

14.5 EXPENSES AND COMMISSIONS

- (i) The estimated amount of expenses of the Public Issue relating to the underwriting fees, placement fees and other expenses and fees incidental to the listing of and quotation for the entire issued and paid-up share capital of GPRO on the MESDAQ Market which is estimated to be RM1,700,000 will be borne by GPRO.

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

- (ii) A placement fee of 1.5% of the Issue Price of RM0.40 per share for the Issue Shares is payable by GPRO to the Placement Agents.
- (iii) Underwriting commission is payable by the Company to Kenanga, at the rate of 1.5% of the issue price of RM0.40 per share of the 12,500,000 Public Issue Shares underwritten.
- (iv) Sponsorship fees of RM30,000 per year is payable by GPRO to Kenanga for being the sponsor of GPRO upon listing of GPRO on the MESDAQ Market.
- (v) Save as disclosed above, no commissions, discounts, brokerage or other special terms have, within the two (2) preceding years prior to the date of this Prospectus, been paid or granted or is payable to any Director, promoter or expert or proposed Director for subscribing or agreeing to subscribe, or procuring or agreeing to procure subscriptions for any shares in or debentures of the Group in connection with the issue or sale of any capital of the Group.

14.6 PUBLIC TAKE-OVERS

During the last financial year and the current financial year, there were no:-

- (i) public take-over issues by third parties in respect of the Company's securities; or
- (ii) public take-over offers by the Company in respect of other corporations' securities.

14.7 MATERIAL LITIGATION

As at 27 April 2004, being the latest practicable date prior to the printing of this Prospectus, the Group is not engaged as plaintiff or defendant in any other legal action, proceeding, arbitration or prosecution for any criminal offences, which has a material and adverse effect on the financial position of the Group and the Board does not know of any other proceeding pending or threatened or of any fact likely to give rise to any proceeding which might materially and adversely affect the position or business of Group.

14.8 MATERIAL CONTRACTS

Save as disclosed below, there are no contracts which are material (not being contracts entered into in the ordinary course of business) which have been entered into by the Group within the two (2) years preceding the date of this Prospectus:-

- (i) Underwriting Agreement dated 15 April 2004, entered into between GPRO and Kenanga, for the underwriting of 12,500,000 GPRO Shares pursuant to the Public Issue for an underwriting commission of 1.5% of the issue price of RM0.40 per share; and
- (ii) Placement Agreement dated 15 April 2004 between GPRO, Kenanga and CIMB for the placement of the Issue Shares for a placement fee of 1.5% of the issue price of RM0.40 per share.

14 STATUTORY AND OTHER GENERAL INFORMATION (Cont'd)

- (iii) Share Sale Agreement dated 29 September 2003 between Tang Tiong Seng, Quek Kar Loon, BFSB, Vital Research, Prosperco, MAVCAP, Quek Suan Hiang @ Quek Chee Hiang (collectively, the "Vendors") and GPRO whereby the Vendors agreed to sell all their ordinary shares of RM1.00 each in the capital of NPT to GPRO for the purchase consideration of RM18,749,998 satisfied via the issuance of 187,499,980 new GPRO Shares to the Vendors in proportion to their respective shareholdings in NPT.
- (iv) Joint Venture Contract dated 20 June 2003 between Binh Duong and NPT to establish GPRO (Vietnam) in the Socialist Republic of Vietnam with the aim of providing software, hardware, consultancy, training and support for management in the textile, garment and shoe industry.
- (v) Agreement for payment dated 2 April 2003 between Quek Kar Loon and NPT whereby NPT agreed to settle a debt amounting to RM190,000 owing by NPT to Quek Kar Loon by way of allotment and issuance of 23,750 new ordinary shares of RM1.00 each in NPT to Quek Kar Loon credited as fully paid-up at a premium of RM7.00 per share;
- (vi) Agreement for payment dated 2 April 2003 between Tang Tiong Seng and NPT whereby NPT agreed to settle a debt amounting to RM190,000 owing by NPT to Tang Tiong Seng by way of allotment and issuance of 23,750 new ordinary shares of RM1.00 each in NPT to Tang Tiong Seng credited as fully paid up at a premium of RM7.00 per share; and
- (vii) Agreement for payment dated 2 April 2003 between Vital Research and NPT whereby NPT agreed to settle a debt amounting to RM250,000 owing by NPT to Vital Research by way of allotment and issuance of 31,250 new ordinary shares of RM1.00 each in NPT to Vital Research credited as fully paid up at a premium of RM7.00 per share.
- (viii) Subscription Agreement dated 25 March 2003 entered into between the then shareholders of NPT and MAVCAP whereby MAVCAP agreed to subscribe for the following two (2) tranches of shares:-
 - (a) 164,765 ordinary shares "A" and 38,023 RCPS ("Tranche A Shares"); and
 - (b) 126,742 RCPS ("Tranche B Shares").for a purchase consideration of RM3,199,994.64 and RM1,999,988.76 respectively.
- (ix) Shareholders agreement dated 25 March 2003 between the then shareholders of NPT and MAVCAP to govern the respective rights and obligations of the parties as shareholders of NPT.
- (x) Supplemental Agreement dated 24 September 2003 between NPT and MAVCAP to vary the terms of the Subscription Agreement dated 25 March 2003 under Section 14.8(ix) for the purpose of fixing MAVCAP's shareholding in NPT upon conversion of all the RCPS held by it to ordinary shares at 21.1%.
- (xi) Supplemental Agreement dated 24 September 2003 between the then shareholders of NPT and MAVCAP to vary the terms of the Shareholders Agreement dated 25 March 2003 under Section 14.8(x) to reflect the amendments to the Subscription Agreement dated 25 March 2003 in Section 14.8(ix).

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14.9 MATERIAL AGREEMENTS

Save as disclosed below, there are no agreements which are material (being agreements entered into in the ordinary course of business) which have been entered into by the Group preceding the date of this Prospectus:-

- (i) As at 27 April 2004, the Company has secured seven (7) G.PRO System Sales Agreements with various customers. The aggregate value of these secured contracts is approximately RM14.6 million. Please refer to Section 4.3.18 of the Prospectus for the details on each of the agreements; and
- (ii) Purchase order no. 1560 dated 13 October 2003 issued by NPT to Justron Pte Ltd for the sum of USD77,500.00 for the supply of Smart Terms to NPT.

14.10 LETTERS OF CONSENT

- (i) The written consents of the Corporate and Due Diligence Solicitors, Registrar, Sponsor, Adviser, Underwriter, Placement Agents, Principal Banker, Issuing House, Company Secretaries and PIKOM to the inclusion in this Prospectus of their names in the manner and form in which such names appear have been given before the issue of this Prospectus and have not subsequently been withdrawn.
- (ii) The written consent of the Auditors and Reporting Accountants to the inclusion of their name, Accountants' Report and their letters relating to the consolidated profit forecast and proforma consolidated balance sheets in the manner and form in which they are contained in this Prospectus have been given before the issue of this Prospectus and have not subsequently been withdrawn.

14.11 RESPONSIBILITY STATEMENTS

- (i) This Prospectus has been seen and approved by the Board and Promoters of GPRO and they collectively and individually accept full responsibility for the accuracy of the information contained herein and confirm, having made all reasonable enquiries, that to the best of their knowledge and belief, there are no false or misleading statements or other facts the omission of which would make any statement herein false or misleading. The Directors hereby accept full responsibility for the profit forecast included in this prospectus and confirm that the profit forecast has been prepared based on the assumptions made.
- (ii) Kenanga acknowledges that, based on all information and to the best of its knowledge and belief, this Prospectus constitutes a full and true disclosure of all material facts about the Public Issue and are satisfied that the Consolidated Profit Forecast (for which the Directors of GPRO are fully responsible) prepared for inclusion in this Prospectus have been stated by the Directors of GPRO after due and careful enquiry and have been duly reviewed by the Reporting Accountants.

14.12 DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents may be inspected at the registered office of GPRO during normal office hours for a period of twelve (12) months from the date of this Prospectus:-

- (i) Memorandum and Articles of Association of GPRO;
- (ii) The Directors' Report and Accountants' Report, referred to in Sections 12 and 13.3 respectively of this Prospectus;

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- (iii) The material contracts and agreements referred to in Sections 14.8 and 14.9 respectively of this Prospectus;
- (iv) The Reporting Accountants' Letter relating to the consolidated profit forecast for FYE 31 December 2004 and proforma consolidated balance sheets as at 31 December 2003 included in Sections 13.1 and 13.2 of this Prospectus respectively;
- (v) The letters of consent referred to in Section 14.10 of this Prospectus; and
- (vi) The audited financial statements of NPT for the last five (5) FYE 31 December 2003;
- (vii) The audited financial statements of GPRO (Hang Zhou) for the period from 21 August 2003 to 31 December 2003; and
- (viii) The audited financial statements of GPRO (Vietnam) for the period from 25 August 2003 to 31 December 2003.

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