

---

## SPONSOR'S AND CO-SPONSOR'S INTERESTS IN THE GROUP

---

Vickers and the Company have agreed that, upon listing of the Shares on GEM, Vickers and the Company entered into an agreement pursuant to which Vickers will fulfill its continuing obligations as sponsor under Rules 6.50 to 6.58 of the GEM Listing Rules for a period up to 31st March, 2003 subject to terms and conditions to be agreed between the parties thereto.

Vandome, having been nominated by DTCF, will be allotted 4,500,000 Shares, representing 0.75% of the enlarged issued share capital of the Company immediately after the completion of the Placing (assuming the Over-allotment Option is not exercised) as partial settlement of the management fee and advisory fee for DTCF's services as the Co-Sponsor to the Placing conditional upon completion of the Placing.

Deloitte & Touche Management Consulting Co., Limited, Taiwan, which is beneficially and wholly owned by Deloitte & Touche, Taiwan, has entered into a letter of intent with the Group to set up a joint venture company in Taiwan. This joint venture company will engage in the ASP business, sales of software and provision of related services in Taiwan. Further details of this joint venture are described in the paragraph headed "Strategic alliance" under the section headed "Business" in this prospectus. Deloitte & Touche Management Consulting Co., Limited, Taiwan and DTCF are under separate ownership and management.

The Company has also entered into a letter of intent with Secretaries Limited, which is beneficially and wholly owned by Deloitte Touche Tohmatsu, Hong Kong which wholly owns DTCF, to jointly develop the ASP business in Hong Kong. Further details of this alliance are described in the paragraph headed "Strategic alliance" under the section headed "Business" in the prospectus.

Save for Vickers' interests and obligations under the Underwriting Agreement and save as disclosed in this prospectus:

- (i) none of the Sponsor or the Co-Sponsor or any of their respective associates is interested beneficially or non-beneficially in any shares in any member of the Group nor has any right (whether legally enforceable or not) or option to subscribe for or to nominate persons to subscribe for any share in any member of the Group;
- (ii) none of the directors or employees of the Sponsor or the Co-Sponsor which are involved in providing advice to the Company has or may, as a result of the Placing, have any interest in any class of securities of the Company or any other company in the Group (including options or rights to subscribe for such securities but, for the avoidance of doubt, excluding interests in securities that may be subscribed for or purchased by any such director or employee pursuant to the Placing);
- (iii) neither the Sponsor, the Co-Sponsor nor any of their respective associates has accrued any material benefit as a result of the successful outcome of the Placing, including by way of example, the repayment of material outstanding indebtedness or success fees save and except for the receipt of underwriting commission, management commission and documentation fee by Vickers and the management fee and advisory fee by DTCF pursuant to the agreements between the parties; and
- (iv) none of the directors or employees of the Sponsor or the Co-Sponsor has a directorship in the Company or any other company in the Group.