

Auditors' report which is qualified and/or modified

The Exchange has scrutinised the annual reports of GEM listed issuers with financial year ended 30 September 2005, 31 October 2005 and 30 November 2005. Set out below is a list of listed issuers whose auditors' reports in the annual reports is qualified and/or modified. For details of the audit opinion, please refer to the annual reports of the respective listed issuers.

	Stock code	Note	Company name	Date of listing	Annual report for year / period ended	Auditors
1.	8128	-	IIN International Limited	30 November 2001	30 September 2005	Grant Thornton

Note (a): Company having its audit report qualified and/or modified for two consecutive years or more.

Note (b): As at 31 March 2006, the company's shares had been suspended from trading for more than 3 months. For details, please refer to the *Prolonged Suspension Status Report (GEM Board)* posted on the Exchange's website.