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(Incorporated in the Cayman Islands with limited liability)

Clarification on Chinese Version of Results Announcement

The directors of the Company wish to clarify errors in the Results Announcement. The contents of the section headed "強調事項" should have been restated in the Results Announcement.

Due to the mishandling of the printer, the incorrect version of the Results Announcement containing errors was mistakenly posted on the GEM website on 26 March 2003.

The Company apologizes for the mistake made.

The Stock Exchange reserves its right to take appropriate action in respect of the above matter.

This announcement is to clarify errors contained in the Chinese version of the Results Announcement (Final, 2002) of AKuP International Holding Limited (the "Company") posted on the GEM website on 26 March 2003. The contents of the section headed "強調事項" in the Results Announcement should have been restated as below:

"在不影響我們的意見前提下,我們向 貴集團指出, 貴集團於二零零一年十二月二十一日,按代價港幣8,000,000元收購北京綜藝達已發行股本的6%權益(詳情載於上文第3(a)段)。由於中國方尚未將有關文件在有關中國當局存案,以取得股權轉讓的正式批准,故該項投資的所有權並無以 貴公司的名義登記。管理層的責任是確保取得有關批准。董事認為,正式批准將會批出,而手續將於短期內完成,以及其不會對 貴集團的財務狀況及業務有重大的影響。" with restatement underlined.

However, the incorrect version of the Results Announcement has been shown as below:

"本核數師行向 貴指出, 貴集團於二零零一年十二月二十一日,按代價港幣 8,000,000元收購北京綜藝達已發行股本的6%權益(詳情載於上文第3(a)段),<u>惟本木卜女人大師行不表示意見</u>。由於中國方尚未將有關文件在有關中國當局存案,以取得股權轉讓的正式批准,故該項投資的所有權並無以 貴公司的名義登記。管理層的責任是確保取得有關批准。董事認為,正式批准將會批出,而手續將於短期內完成,以及其不會對 貴集團的財務狀況及業務有重大的影響。"with errors underlined.

Due to the mishandling of the printer, the incorrect version of the Results Announcement containing errors was mistakenly posted on the GEM website on 26 March 2003.

The Company apologizes for the mistake made.

The Stock Exchange reserves its right to take appropriate action in respect of the above matter.

By Order of the Board **AKuP International Holding Limited HU Shin-Min, Alex**

President & Chief Executive Officer

Taipei, Taiwan, 1 April 2003

* For identification purpose only

This announcement, for which the directors of the Company collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of The Stock Exchange for the purpose of giving information with regard to the Company. The directors of the Company, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief: (i) the information contained in this announcement is accurate and complete in all material respects and not misleading, (ii) there are no other matters the omission of which would make any statement in this announcement misleading, and (iii) all opinions expressed in this announcement have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.

This announcement will remain on the GEM website at www.hkgem.com on the "Latest Company Announcements" page for at least 7 days from the date of its posting.