

GROUP CHART



AMERICA

USA

Egana Jewelry & Pearls (America) Corp.
Jacquelin Designs Enterprises, Inc.



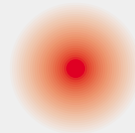
EUROPE

GERMANY

Burkhard Mueller Schmuck GmbH
Egana Schmuck und Perlen GmbH

AUSTRIA

Egana Juwelen & Perlen Handels GmbH



ASIA

CHINA

Everstone Limited

HONG KONG

Oro Design Limited

THAILAND

Keimothai Limited

The Group Chart shows the main operating entities in the Group and their principal areas of operations. Details of the companies are set out in the Notes to the Financial Statements of this Annual Report.