

REVIEW BY AUDITORS

The condensed consolidated financial statements of the Company for the six months ended 31 October, 2000 have been reviewed by our auditors, Messrs. Deloitte Touche Tohmatsu, in accordance with the Statement of Auditing Standard 700 "Engagements to Review Interim Financial Reports" issued by the Hong Kong Society of Accountants and a unqualified review report is issued. Without modifying their review conclusion, they draw to your attention that the comparative condensed financial statements for the six months ended 31 October, 1999 disclosed in the interim financial report have not been reviewed by them.

By Order of the Board
Li Tung Lok
Chairman

Hong Kong, 18 December, 2000

The Company's website address:
<http://www.qplhk.com>
<http://www.irasia.com/listco/hk/qpl>

核數師查閱

本公司截至二零零零年十月三十一日止六個月的簡明綜合財務報告已由本公司核數師德勤•關黃陳方會計師行根據由香港會計師公會所頒佈的核數準則第700號「聘約查閱中期財務報告」所查閱，而並無發出有保留的查閱報告。在不修改其查閱的結論，該會計師行欲令閣下留意彼等並無查閱在中期財務報告中有關截至一九九九年十月三十一日止六個月簡明財務報告。

承董事會命
主席
李同樂

香港，二零零零年十二月十八日

本公司網址：
<http://www.qplhk.com>
<http://www.irasia.com/listco/hk/qpl>