

Auditors'
Report
核數師報告書

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ARTHUR ANDERSEN

Arthur Andersen & Co

TO THE SHAREHOLDERS OF CHINA EVERBRIGHT LIMITED

(Incorporated in Hong Kong with limited liability)

We have audited the financial statements on pages 35 to 95 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Companies Ordinance requires the Directors to prepare financial statements which give a true and fair view. In preparing financial statements which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Company and the Group, consistently applied and adequately disclosed.

致中國光大控股有限公司列位股東： (於香港註冊成立之有限公司)

本核數師（以下簡稱「我們」）已審核載於第35頁至第95頁按照香港普遍採納之會計準則編制的財務報告書。

董事及核數師的個別責任

《公司條例》規定 貴公司之董事須負責編制真實與公平的財務報告書。在編制該等財務報告書時，董事必須貫徹採用合適的會計政策。

我們的責任是根據我們審核工作的結果，對該等財務報告書表達獨立的意見，並向股東作出報告。

意見的基礎

我們是按照香港會計師公會頒佈的核數準則進行審核工作。審核範圍包括以抽查方式查核與財務報告書所載數額及披露事項有關的憑證，亦包括評估董事於編制該等財務報告書時所作的重大估計和判斷，所釐定的會計政策是否適合 貴集團及 貴公司的具體情況，及是否貫徹應用並足夠地披露該等會計政策。

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We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

OPINION

In our opinion the financial statements give a true and fair view of the state of affairs of the Company and the Group as at 31st December, 2000 and of the profit and cash flows of the Group for the year then ended and have been properly prepared in accordance with the Companies Ordinance.

ARTHUR ANDERSEN & CO

Certified Public Accountants

Hong Kong,
30th March, 2001

我們在策劃和進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使我們能獲得充分的憑證，就該等財務報告書是否存有重大錯誤陳述，作出合理的確定。在表達意見時，我們亦已衡量該等財務報告書所載的資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立了合理的基礎。

意見

我們認為上述的財務報告書均真實與公平地反映 貴集團及 貴公司於二零零零年十二月三十一日的財務狀況及 貴集團截至該日止年度的盈利和現金流量，並已按照《公司條例》之要求而妥善編制。

安達信公司

執業會計師

香港，
二零零一年三月三十日