

## 德勤·關黃陳方會計師行

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**Deloitte  
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致金山工業(集團)有限公司股東  
(於香港註冊成立之有限公司)

本核數師行已完成審核刊載於第32頁至第99頁按照香港  
普遍採納之會計準則編製的財務報表。

### 董事及核數師的個別責任

公司條例規定董事須編製真實與公平的財務報表。在編  
製該等財務報表時，董事必須貫徹採用合適的會計政  
策。

本行的責任是根據本行審核工作的結果，對該等財務報  
表作出獨立的意見，並向股東報告。

### 意見的基礎

本行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表所載數額  
及披露事項有關的憑證，亦包括評估董事於編製該等財  
務報表時所作的重大估計和判斷、所釐定的會計政策是  
否適合 貴公司及 貴集團的具體情況、及有否貫徹應  
用並足夠地披露該等會計政策。

本行在策劃和進行審核工作時，均以取得一切本行認為  
必需的資料及解釋為目標，使本行能獲得充分的憑證，  
就該等財務報表是否存有重要錯誤陳述，作出合理的確  
定。在作出意見時，本行亦已衡量該等財務報表所載的  
資料在整體上是否足夠。本行相信，本行的審核工作已  
為下列意見建立合理的基礎。

### 意見

本行認為，上述的財務報表均真實與公平地反映 貴公  
司及 貴集團於二零零二年三月三十一日的財政狀況及  
貴集團截至該日止年度的溢利和現金流量，並已按照公  
司條例妥善編製。

德勤·關黃陳方會計師行  
二零零二年六月二十日

**TO THE SHAREHOLDERS OF GOLD PEAK INDUSTRIES (HOLDINGS) LIMITED**  
(incorporated in Hong Kong with limited liability)

We have audited the financial statements on pages 32 to 99 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 judgments 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.

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 March 31, 2002 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.

Deloitte Touche Tohmatsu  
June 20, 2002