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**Deloitte
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TO THE SHAREHOLDERS OF LINMARK GROUP LIMITED

林麥集團有限公司

(Incorporated in Bermuda with limited liability)

We have audited the accompanying consolidated balance sheet of Linmark Group Limited as at 30 April 2002 and the related consolidated statements of income, cash flows and recognised gains and losses. These financial statements are the responsibility of the Group's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

致 LINMARK GROUP LIMITED

林麥集團有限公司

(於百慕達註冊成立之有限公司)

全體股東

本核數師已完成審核 Linmark Group Limited (林麥集團有限公司)於二零零二年四月三十日的綜合資產負債表及有關的綜合收益表、現金流量表及已確認損益表。此等財務報告由 貴集團管理層負責。本核數師的責任是根據本核數師審核工作的結果，對財務報告作出獨立意見。

本核數師按照國際核數準則進行審核工作。該等準則要求本核數師於策劃和進行審核工作時就財務報告是否存有重要錯誤陳述作合理的確定。審核工作範圍包括以抽查方式查核與財務報告所載數額及披露事項有關的憑證，亦包括評估管理層所採用的會計準則及所作出的重大估計，以及評估財務報告的整體呈列方式。本核數師相信本核數師的審核工作已為下列核數意見建立合理的基礎。

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company and the Group as of 30 April 2002 and the Group's results of operations and cash flows for the year ended 30 April 2002, in accordance with International Accounting Standards and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
29 July 2002

本核數師認為上述財務報告在各重大方面均足以根據國際會計準則公平反映 貴公司及 貴集團於二零零二年四月三十日的財務狀況及 貴集團截至二零零二年四月三十日止年度的經營業績及現金流量，並已按照香港公司條例的披露規定妥善編製。

德勤 • 關黃陳方會計師行
執業會計師
香港
二零零二年七月二十九日