

獨立審閱報告

Independent Review Report

德勤·關黃陳方會計師行

Certified Public Accountants
26/F, Wing On Centre
111 Connaught Road Central
Hong Kong

執業會計師
香港
中環干諾道中111號
永安中心26樓

**Deloitte
Touche
Tohmatsu**

致華潤置地有限公司之董事會

TO THE BOARD OF DIRECTORS OF CHINA RESOURCES LAND LIMITED

前言

本行已遵照 貴公司的指示審閱載於第七頁至十六頁的中期財務報告。

Introduction

We have been instructed by the Company to review the interim financial report set out on pages 7 to 16.

董事之責任

香港聯合交易所有限公司《證券上市規則》規定中期財務報告須遵照香港會計師公會所頒佈的會計實務準則第25號「中期財務中報」及有關條文編制。本中期財務報告由董事負責，並已獲董事批准。

Directors' responsibilities

The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of an interim financial report to be in compliance with the Statement of Standard Accounting Practice 25 "Interim financial reporting" issued by the Hong Kong Society of Accountants and the relevant provisions thereof. The interim financial report is the responsibility of, and has been approved by, the directors.

進行審閱工作

本行乃按照香港會計師公會所頒佈的核數準則第700號「獲延聘審閱中期財務報告」進行審閱工作。審閱工作主要包括向集團管理層作出查詢及就中期財務報告進行分析程序，並據此評估會計政策及呈報基準是否已貫徹採用（除非另有披露）。審閱工作並不包括審核程序（如控制測試及核實資產、負債及交易活動）。由於審閱工作所涵蓋的範圍遠較審核為窄，故所提供的保證亦較審核為低。因此，本行並無就中期財務報告作出審核意見。

Review work performed

We conducted our review in accordance with Statement of Auditing Standards 700 "Engagements to review interim financial reports" issued by the Hong Kong Society of Accountants. A review consists principally of making enquiries of group management and applying analytical procedures to the interim financial report and based thereon, assessing whether the accounting policies and presentation have been consistently applied unless otherwise disclosed. A review excludes audit procedures such as tests of controls and verification of assets, liabilities and transactions. It is substantially less in scope than an audit and therefore provides a lower level of assurance than an audit. Accordingly we do not express an audit opinion on the interim financial report.

審閱總結

根據本行所作出並不構成審核的審閱工作，本行並無獲悉截至二零零二年六月三十日止六個月的中期財務報告須作出任何重大修改。

Review conclusion

On the basis of our review which does not constitute an audit, we are not aware of any material modifications that should be made to the interim financial report for the six months ended 30th June, 2002.

德勤·關黃陳方會計師行
執業會計師

Deloitte Touche Tohmatsu
Certified Public Accountants

香港，二零零二年九月六日

Hong Kong, 6th September, 2002