



羅兵咸永道會計師事務所

**PricewaterhouseCoopers**  
羅兵咸永道會計師事務所  
22nd Floor Prince's Building  
Central Hong Kong  
香港中環太子大廈二十二樓

## Independent Review Report

To the Board of Directors of  
**FUJIKON INDUSTRIAL HOLDINGS LIMITED**  
(Incorporated in Bermuda with limited liability)

### Introduction

We have been instructed by the Company to review the interim financial report set out on pages 21 to 38.

### 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 SSAP 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.

### Review work performed

We conducted our review in accordance with SAS 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.

## 獨立審閱報告

致富士高實業控股有限公司董事會  
(於百慕達註冊成立之有限公司)

### 引言

本所已按 貴公司指示，審閱第21至38頁所載的中期財務報告。

### 董事的責任

香港聯合交易所有限公司證券上市規則規定，上市公司之中期財務報告的編制須符合香港會計師公會頒佈的會計實務準則第25條「中期財務報告」及其相關規定。董事須對中期財務報告負責，而該報告亦已經董事會批准。

### 已執行的審閱工作

本所已按照香港會計師公會所頒佈的核數準則第700號「審閱中期財務報告的委聘」進行審閱工作。審閱工作主要包括集團管理層作出查詢，及對中期財務報告進行分析程序，然後根據結果評估貴公司之會計政策及呈報方式是否貫徹應用(惟已另作披露則除外)。審閱工作並不包括監控測試及核證資產、負債及交易等審計程序。由於審閱的範圍遠較審計為小，故所提供的保證程度較審計為低。因此，本所不會對中期財務報告發表審計意見。

### 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 30 September 2002.

**PricewaterhouseCoopers**  
Certified Public Accountants

Hong Kong, 5 December 2002

### 審閱結論

按照本所審閱的結果，但此審閱並不作為審計之一部份，本所並無發現任何須在截至二零零二年九月三十日止六個月的中期財務報告作出重大修訂之事項。

**羅兵咸永道會計師事務所**  
執業會計師

香港，二零零二年十二月五日