

**二零零二年經審核財務報表**  
**2002 AUDITED FINANCIAL STATEMENTS**

# 核數師報告書

## Auditors' 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

香港中環干諾道中111號  
永安中心26樓

**Deloitte  
Touche  
Tohmatsu**

致國潤控股有限公司  
(前稱南華資訊科技有限公司) 列位股東  
(於開曼群島註冊成立之有限公司)

本行已完成審核第33至110頁所載根據香港  
普遍採納會計原則所編撰之財務報表。

#### 董事及核數師之個別責任

董事須負責編撰真實與公平之財務報表。於  
編撰該等財務報表時，董事必須貫徹採用合  
適之會計政策。

本行之責任為根據本行審核工作之結果，對  
該等財務報表發表獨立的意見，並向股東作  
出報告。

#### 意見之基礎

本行按照香港會計師公會頒佈之核數準則進  
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之憑  
證，亦包括評估董事於編撰該等財務報表時  
所作之重大估計及判斷、所釐定之會計政策  
是否適合 貴公司及 貴集團之具體情況及  
是否貫徹採用並充份披露該等會計政策。

**TO THE MEMBERS OF GUORUN HOLDINGS LIMITED**  
(FORMERLY KNOWN AS SOUTH CHINA INFORMATION AND  
TECHNOLOGY LIMITED)  
(incorporated in the Cayman Islands with limited liability)

We have audited the financial statements on pages 33 to 110 which  
have been prepared in accordance with accounting principles  
generally accepted in Hong Kong.

#### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Company's directors are responsible for the preparation of  
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.

# 核數師報告書

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本行於策劃及進行審核工作時，均以取得一切本行認為必需之資料及解釋為目標，使本行能獲得充份之憑證，就該等財務報表是否存有重要錯誤陳述，作出合理之確定。於表達意見時，本行亦已衡量該等財務報表所載之資料在整體上是否足夠。本行相信，本行之審核工作已為下列意見建立合理之基礎。

### 意見

本行認為上述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十二月三十一日之財政狀況及 貴集團截至該日止年度之虧損及現金流動狀況，並已按公司條例之披露規定妥善編撰。

德勤•關黃陳方會計師行  
執業會計師

香港，二零零三年四月二十五日

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, 2002 and of the loss and cash flows of the Group for the year then ended 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, 25th April, 2003