

核數師報告書

Report of the Auditors

德勤·關黃陳方會計師行

Certified Public Accountants
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**Deloitte
Touche
Tohmatsu**

致權智(國際)有限公司各股東 (在百慕達註冊成立之有限公司)

本核數師已完成審核載於第40至105頁按照香港
普遍採納之會計原則編製之財務報表。

董事及核數師之個別責任

貴公司之董事須負責編製真實與公平之財務報
表。在編製該等財務報表時，董事必須貫徹採用
合適之會計政策。

本行之責任是根據本行審核工作之結果，對該等
財務報表表達獨立意見，並向股東作出報告。

意見基礎

本行是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
估董事於編製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、及是否貫徹應用並足夠地披
露該等會計政策。

TO THE MEMBERS OF GROUP SENSE (INTERNATIONAL) LIMITED (incorporated in Bermuda with limited liability)

We have audited the financial statements on pages 40
to 105 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.

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本行在策劃及進行審核工作時，均以取得一切本行認為必須之資料及解釋為目標，使本行能獲得充份憑證，就該等財務報表是否存有重要錯誤陳述，作出合理之確定。在表達意見時，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了合理基礎。

意見

本行認為上述之財務報表均真實與公平地反映貴公司及 貴集團於二零零三年三月三十一日之財政狀況及 貴集團截至該日止年度之溢利及現金流量，並按香港公司條例之披露要求而妥善編製。

德勤•關黃陳方會計師行
執業會計師

二零零三年七月十五日

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 March, 2003 and of the profit 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

15th July, 2003