



# 獨立核數師審閱報告

## Independent Auditors' 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

香港中環干諾道中111號  
永安中心26樓

**Deloitte  
Touche  
Tohmatsu**

致： 深圳科技控股有限公司董事會  
(於百慕達註冊成立之有限公司)

TO: THE BOARD OF DIRECTORS OF  
SHENZHEN HIGH-TECH HOLDINGS LIMITED  
(Incorporated in Bermuda with limited liabilities)

#### 緒言

吾等已根據深圳科技控股有限公司(「貴公司」)之指示審閱載於第6至22頁之中期財務報告。

#### Introduction

We have been instructed by Shenzhen High-Tech Holdings Limited (the “Company”) to review the interim financial report set out on pages 6 to 22.

#### 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根據香港會計師公會頒佈之會計實務準則第25號「中期財務報告」及有關規定編製。編製中期財務報告乃董事之責任，並已由彼等審批。

#### 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 Statement of Standard Accounting Practice No. 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.

本行之責任是按照雙方同意之委聘條款，根據審閱工作之結果，對該等中期財務報告作出獨立意見，並只向董事局(作為一個團體)報告，而不作其他用途。吾等並不為此報告之內容而對其他任何人士產生職責或接受任何責任。

It is our responsibility to form an independent conclusion, based on our review, on the interim financial report and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

# 獨立核數師審閱報告

## Independent Auditors' Review Report



### 審閱工作

吾等之審閱工作乃根據香港會計師公會頒佈之核數準則第700號「聘用審閱中期財務報告」進行。審閱工作主要包括對集團管理層作出查詢及運用分析程序對中期財務報告作出分析，並據此評估所採用之會計政策及呈報形式是否一致及貫徹地運用（除非已在中期財務報告另作披露）。審閱工作不包括內部監控測試及查核資產、負債與交易等審核程序。由於審閱之工作範圍遠較審核為小，因此只能提供較審核為低之確定程度，故吾等不會對中期財務報告作出審核意見。

### 審閱結論

根據這項不構成審核之審閱工作，我們並不察覺截至二零零三年六月三十日止六個月的中期財務報表需作出任何重大修改。

德勤•關黃陳方會計師行  
執業會計師

香港，二零零三年八月二十二日

### Review Work Performed

We conducted our review in accordance with Statement of Auditing Standards No. 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.

### 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 June 2003.

Deloitte Touche Tohmatsu  
Certified Public Accountants

Hong Kong, 22 August 2003