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德勤·關黃陳方會計師行

Certified Public Accountants
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**Deloitte
Touche
Tohmatsu**

TO THE BOARD OF DIRECTORS OF LINMARK GROUP LIMITED

致林麥集團有限公司董事會

Introduction

We have been instructed by the Company to review the interim financial report set out on pages 3 to 20.

引言

本核數師已遵照 貴公司指示，審查載於第3至20頁的中期財務報告。

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 International Accounting Standard 34 "Interim Financial Reporting" and the relevant provisions thereof. The interim financial report is the responsibility of, and has been approved by, the directors.

董事的責任

香港聯合交易所有限公司證券上市規則規定編製中期財務報告須依據國際會計準則第34號「中期財務申報」及其有關規定。中期財務報告由 貴公司董事負責，並已經其核准。

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.

本核數師的責任是根據審查的結果，對中期財務報告作出獨立結論，並根據 貴公司與本核數師協定的職責條款而非為其他目的，只向 貴公司全體董事報告有關結論。本核數師並不就本報告的內容對任何其他人士承擔或接受責任。

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 the 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 31 October 2003.

Deloitte Touche Tohmatsu

Certified Public Accountants

Hong Kong, 18 December 2003

所進行的審查工作

本核數師按照香港會計師公會頒佈的核數準則第700號「審查中期財務報告的職責」進行審查工作。審查工作範圍主要包括向貴公司管理層作出查詢及對中期財務報告作出分析，並據此評估除另有披露者外，會計政策及呈列方式是否貫徹應用。審查工作不包括控制測試及核實資產、負債及交易等審核程序。審查工作範圍較審核工作為小，故所提供的保證水平較低。因此，本核數師並未就中期財務報告作出審核意見。

審查結論

根據本核數師的審查（並不構成審核）結果，本核數師並不認為截至二零零三年十月三十一日止六個月的中期財務報告須作出任何重大修訂。

德勤•關黃陳方會計師行

執業會計師

香港，二零零三年十二月十八日