

# INDEPENDENT REVIEW REPORT TO THE BOARD OF DIRECTORS OF CHINA EVERBRIGHT TECHNOLOGY LIMITED

## 致中國光大科技有限公司董事會 之獨立審閱報告

### Introduction

We have been instructed by the company to review the interim financial report set out on pages 10 to 30.

### 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 the relevant provisions thereof and Statement of Standard Accounting Practice 25 "Interim financial reporting" issued by the Hong Kong Society of Accountants. 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 Statement of Auditing Standards 700 "Engagements to review interim financial reports" ("SAS 700") issued by the Hong Kong Society of Accountants, except that the scope of our review was limited as explained below.

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.

### 引言

本核數師（以下簡稱「我們」）獲 貴公司指示並已審閱 貴公司刊於第10頁至第30頁的中期財務報告。

### 董事的責任

根據《香港聯合交易所有限公司證券上市規則》（「上市規則」），上市公司必須以符合上市規則中相關的規定及香港會計師公會所頒佈的《會計實務準則》第二十五號—「中期財務報告」的規定編製中期財務報告。中期財務報告由董事負責，並由董事核准通過。

### 進行之審閱工作

我們是按照香港會計師公會頒佈之《核數準則》第七零零號—「中期財務報告的審閱」（「核數準則700」）進行審閱，惟我們之審閱範圍有所局限，有關原因已於下文闡釋。

審閱工作主要包括向集團管理層作出查詢及分析中期財務報告，評估財務報告中會計政策是否貫徹適用，帳項編列是否一致；帳項中另有說明的特別情況則除外。審閱不包括控制測試及資產、負債及交易驗證等審核程序。由於審閱的範圍遠較審核小，所給予的保證程度也較審核低。因此，我們不會對中期財務報告發表審核意見。

The scope of our review was limited because the company's interim financial report for the six months ended 30 June 2000 was neither reviewed in accordance with SAS 700 nor audited and consequently we were unable to perform a review of the comparatives in accordance with SAS 700.

**Modified review conclusion arising from limitation of review scope**

On the basis of our review which does not constitute an audit, with the exception of the possible adjustments to the information for the comparative period ended 30 June 2000 that might have been determined to be necessary had the above limitation not existed, we are not aware of any material modifications that should be made to the interim financial report for the six months ended 30 June 2001.

KPMG  
*Certified Public Accountants*

Hong Kong, 14 September 2001

我們之審閱工作有所限制，茲因 貴公司截至二零零零年六月三十日止六個月之中期財務報告並無根據核數準則700進行審閱或審核，故此，我們無法根據核數準則700就比較數字進行審閱。

**由於審閱範圍有所局限而修訂之審閱結論**

根據這項不構成審核的審閱工作，除了我們認為在不受上述限制下原應就截至二零零零年六月三十日止比較期間之有關資料而可能作出之調整外，我們並沒有察覺截至二零零一年六月三十日止六個月之中期財務報告需要作出重大的修改。

畢馬威會計師事務所  
執業會計師

香港，二零零一年九月十四日