



羅兵咸永道會計師事務所

PricewaterhouseCoopers
22nd Floor Prince's Building
Central Hong Kong

Auditors' Report to the Shareholders of
FUJIKON INDUSTRIAL HOLDINGS LIMITED
(Incorporated in Bermuda with limited liability)

We have audited the financial statements on pages 56 to 113 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 judgements 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 of the group, consistently applied and adequately disclosed.

致富士高實業控股有限公司列位股東
之核數師報告

(於百慕達註冊成立之有限公司)

本核數師(以下簡稱「我們」)已完成審核刊載於第56至第113頁按照香港公認會計原則編製之財務報表。

董事及核數師各自之責任

貴公司之董事負責編製真實及公平之財務報表。在編製該等真實及公平之財務報表時，必須貫徹採用合適之會計政策。

我們的責任是根據我們審核工作的結果，對該等財務報表作出獨立意見，並向股東報告。

意見之基礎

我們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之有關憑證，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，及有否貫徹運用並足夠披露該等會計政策。

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 of the group as at 31st March, 2002 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.

PRICEWATERHOUSECOOPERS

Certified Public Accountants

Hong Kong, 12th July, 2002.

我們在策劃及進行審核工作時，均以取得一切我們認為必需之資料及解釋為目標，使我們獲得充份之憑證，就該等財務報表是否存有重大錯誤陳述，作出合理確定。在作出意見時，我們亦已衡量該等財務報表所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理基礎。

意見

我們認為，上述財務報表真實及公平地反映 貴公司及 貴集團於二零零二年三月三十一日之財務狀況，及 貴集團截至該日止年度之溢利及現金流量情況，並按照香港公司條例之披露要求妥為編製。

羅兵咸永道會計師事務所

執業會計師

香港，二零零二年七月十二日