

# Report of the Auditors

## 核數師報告

### 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**

**TO THE MEMBERS OF GOLDIGIT ATOM-TECH HOLDINGS LIMITED**  
*(incorporated in the Cayman Islands with limited liability)*

We have audited the financial statements on pages 32 to 66 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

#### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The 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 financial statements and to report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

#### 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 of the Group, consistently applied and adequately disclosed.

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.

**致金澤超分子科技控股有限公司  
列位股東**

*(於開曼群島註冊成立之有限公司)*

本核數師行已完成審核刊於第32頁至第66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

貴公司董事負責編製真實公平之財務報表。在編製真實公平之財務報表時，董事必須選擇及貫徹採用合適之會計政策。

本核數師行之責任是根據審核工作之結果，對該等財務報表作出獨立意見，並僅向股東整體報告，惟不作其他用途。吾等概不就本報告之內容向任何其他人士承擔或負上任何責任。

#### 意見之基礎

本核數師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，以及有否貫徹運用並充分披露該等會計政策。

本核數師行在計劃及進行審核工作時，均以取得一切本行認為必需之資料及解釋為目標，使本核數師行能獲得充分之憑證，就該等財務報表是否存有重要錯誤陳述，作合理之確定。在作出意見時，本核數師行亦已衡量該等財務報表所載資料在整體上是否足夠。本核數師行相信，吾等之審核工作已為下列意見建立合理之基礎。

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### 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 31 December 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*

Hong Kong, 15 April 2004

### 意見

本核數師行認為上述財務報表真實與公正地反映 貴公司及 貴集團於二零零三年十二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，並已按照香港公司條例之披露要求而妥為編製。

**德勤•關黃陳方會計師行**  
執業會計師

香港，二零零四年四月十五日