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# **A** PPENDIX II    PROFIT FORECAST

*The profit after taxation but before extraordinary items of the Group for the year ending 31st December, 2001 is set forth under “Profit forecast” in the section headed “Financial information” in this prospectus:*

## **(A) BASES AND ASSUMPTIONS**

The Directors have prepared the forecast of profit after taxation but before extraordinary items of the Group for the year ending 31st December, 2001, based on the audited combined results of the Group for the three months ended 31st March, 2001, unaudited combined results for the two months ended 31st May, 2001 and a forecast of the results of the Group for the remaining seven months ending 31st December, 2001. The Directors are not aware of any extraordinary items which had arisen or are likely to arise during the year ending 31st December, 2001. The forecast has been prepared on the basis of the accounting policies consistent in all material respects with those normally adopted by the Group as summarised in the Accountants’ Report, the text of which is set forth in Appendix I to this prospectus, and is based on the following assumptions:

- (i) there will be no material changes in the existing political, legal, fiscal, economic or market conditions in the PRC, Hong Kong and the places in which the Group carries on business or from which it obtains its supply or materials;
- (ii) there will be no material changes in exchange rates and interest rates from those currently prevailing;
- (iii) there will be no material changes in legislation and regulations which will materially affect the business in Hong Kong and the PRC; and
- (iv) there will be no material changes in the bases or rates of taxation in the PRC, Hong Kong and in the countries in which any member of the Group carries on business.

## (B) LETTERS

Set out below are the texts of letters received by the Directors from Deloitte Touche Tohmatsu, the auditors and reporting accountants of the Company, and from CPY in connection with the forecast of profit after taxation but before extraordinary items of the Group for the year ending 31st December, 2001 and prepared for the purpose of inclusion in this prospectus:

### (I) Letter from Deloitte Touche Tohmatsu

#### 德勤·關黃陳方會計師行

Certified Public Accountants  
26/F, Wing On Centre  
111 Connaught Road Central  
Hong Kong

執業會計師  
香港中環干諾道中111號  
永安中心26樓

**Deloitte  
Touche  
Tohmatsu**

29th June, 2001

The Directors  
Goldigit Atom-tech Holdings Limited  
Core Pacific-Yamaichi Capital Limited

Dear Sirs,

We have reviewed the accounting policies and calculations adopted in arriving at the forecast of the combined profits after taxation but before extraordinary items of Goldigit Atom-tech Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”) for the year ending 31st December, 2001, for which you as directors of the Company are solely responsible, as set out in the section headed “Profit forecast” in the prospectus of the Company dated 29th June, 2001 (the “Prospectus”). The forecast has been prepared by the directors of the Company based on the audited combined results of the Group for the three months ended 31st March, 2001, the unaudited combined results of the Group for the two months ended 31st May, 2001 and a forecast of the combined results of the Group for the remaining seven months of the year ending 31st December, 2001.

In our opinion, the profit forecast, so far as the accounting policies and calculations are concerned, has been properly compiled in accordance with the principal assumptions made by the directors of the Company as set out in Appendix II to the Prospectus and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in our Accountants’ Report dated 29th June, 2001.

Yours faithfully,

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*  
Hong Kong

# A PPENDIX II PROFIT FORECAST

## (II) Letter from CPY



1902-3  
Bank of America Tower  
12 Harcourt Road  
Central  
Hong Kong

29th June, 2001

The Directors  
Goldigit Atom-tech Holdings Limited  
Unit 908, 9th Floor  
K. Wah Centre  
No. 191 Java Road  
North Point  
Hong Kong

Dear Sirs,

We refer to the forecast of the combined profit after taxation but before extraordinary items of Goldigit Atom-tech Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”) for the year ending 31st December, 2001 of not less than HK\$60 million as set out in the prospectus of the Company dated 29th June, 2001.

We have discussed with you the bases and assumptions upon which the profit forecast has been made. We have also considered the letter dated 29th June, 2001 addressed to you and ourselves from Deloitte Touche Tohmatsu relating to the accounting policies and calculations upon which the forecast has been made.

On the basis of the assumptions adopted by you and on the basis of the accounting policies and calculations reviewed by Deloitte Touche Tohmatsu, we are of the opinion that the forecast profit after taxation but before extraordinary items of the Group, for which you as directors of the Company are solely responsible, has been made after due and careful consideration.

Yours faithfully,  
For and on behalf of  
**Core Pacific – Yamaichi Capital Limited**  
**D.C. Lee**  
*Managing Director*