

Auditors' report which is qualified and/or modified

The Exchange has scrutinised the annual reports of GEM listed issuers with financial year ended 31 December 2004, 31 January 2005 and 28 February 2005. Set out below is a list of listed issuers whose auditors' reports in the annual reports is qualified and/or modified. For details of the audit opinion, please refer to the annual reports of the respective listed issuers.

	Stock code	Note	Company name	Date of listing	Annual report for year/ period ended	Auditors
1.	8112	(a)	Angels Technology Company Limited	30/8/2001	31/12/2004	RSM Nelson Wheeler
2.	8022	-	Argos Enterprise (Holdings) Limited	13/8/2001	31/12/2004	HLB Hodgson Impey Cheng
3.	8095	-	Beijing Beida Jade Bird Universal Sci-Tech Company Limited	27/7/2000	31/12/2004	Ernst & Young
4.	8030	(a) & (b)	DigiTel Group Limited	12/07/2000	31/12/2004	Graham H.Y. Chan & Co.
5.	8019	(a)	Everpride Biopharmaceutical Company Limited	20/07/2001	31/12/2004	CCIF CPA Limited
6.	8165	(a) & (b)	Jian ePayment Systems Limited	10/12/2001	31/12/2004	RSM Nelson Wheeler
7.	8039	(a)	Loulan Holdings Limited	12/8/2002	31/12/2004	Wong Brothers & Co
8.	8188	(b)	Mudan Automobile Shares Company Limited	18/12/2001	31/12/2004	CCIF CPA Limited
9.	8139	-	Prosperity International Holdings (H.K.) Limited	2/8/2001	31/3/2004	Ernst & Young
10.	8083	(a)	Syscan Technology Holdings Limited	14/4/2000	31/12/2004	CCIF CPA Limited
11.	8228	-	Vertex Communications & Technology Group Limited	17/10/2002	31/12/2004	Deloitte Touche Tohmatsu
12.	8005	(b)	Yuxing InfoTech Holdings Limited	31/01/2000	31/12/2004	Deloitte Touche Tohmatsu

Up to 4 July 2005, AKuP International Holding Limited (stock code: 8179), Asian Information Resources (Holdings) Limited (stock code: 8025), Chengdu Top Sci-Tech Company Limited (stock code: 8135), China Data Broadcasting Holdings Limited (stock code: 8016), Datasys Technology Holdings Limited (stock code: 8057), Fast Systems Technology (Holdings) Limited (stock code: 8150), and Shaanxi Northwest New Technology Industry Company (stock code: 8258) have not yet issued their annual reports for the year ended 31 December 2004; and Kinetana International Biotech Pharma Limited (stock code: 8031) has not yet issued its annual report for the year ended 28 February 2005. For details, please refer to the *Status Report on Issuers' Delay in Releasing Results Announcements (GEM Board)* posted on the Exchange's website.

Up to 4 July 2005, Shanghai Qingpu Fire-Fighting Equipment Co., Ltd. (stock code: 8115) has issued its preliminary annual results announcement for the year ended 31 December 2004 and has not yet issued its annual report for the year ended 31 December 2004.

Note (a): Company having its audit report qualified and/or modified for two consecutive years or more.

Note (b): As at 4 July 2005, the company's shares had been suspended from trading for more than 3 months. For details, please refer to the ***Prolonged Suspension Status Report (GEM Board)*** posted on the Exchange's website.