

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 2005, 31 January 2006, and 28 February 2006. Set out below is a list of listed issuers whose auditors' reports in the annual reports are 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.	8005	a, b	Yuxing Infotech Holdings Limited	31 January 2000	31 December 2005	CCIF CPA Limited
2.	8019	a	Everpride Biopharmaceutical Company Limited	20 July 2001	31 December 2005	CCIF CPA Limited
3.	8025	a, b	Asian Information Resources (Holdings) Limited	16 December 1999	31 December 2005	CCIF CPA Limited
4.	8048	-	Excel Technology International Holdings Limited	30 June 2000	31 December 2005	Moore Rowland Mazars
5.	8076	-	Sing Lee Software (Group) Limited	5 September 2001	31 December 2005	CCIF CPA Limited
6.	8083	a	SYSCAN Technology Holdings Limited	14 April 2000	31 December 2005	CCIF CPA Limited
7.	8095	a	Beijing Beida Jade Bird Universal Sci-Tech Co. Ltd	27 July 2000	31 December 2005	Ernst & Young
8.	8108	-	Co-winner Enterprise Limited	14 July 2000	31 December 2005	Cheung & Siu and HLB Hodgson Impey Cheng
9.	8112	a	Angels Technology Company Limited	30 August 2001	31 December 2005	RSM Nelson Wheeler
10.	8148	-	SJTU Sunway Software Industry Limited	9 January 2004	31 December 2005	ShineWing (HK) CPA Limited
11.	8150	a	Fast Systems Technology (Holdings) Limited	10 August 2001	31 December 2005	CWCC CPA

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12.	8197	-	Northeast Tiger Pharmaceutical Company Limited	28 February 2002	31 December 2005	HLB Hodgson Impey Cheng
13.	8258	a, b	Shaanxi Northwest New Technology Industry Company Limited	3 July 2003	31 December 2005	CCIF CPA Limited

Up to 30 June 2006, Changchun Da Xing Pharmaceutical Company Limited (stock code: 8067), Chengdu Top Sci-Tech Company Limited (stock code: 8135), China Data Broadcasting Holdings Limited (stock code: 8016), Datasys Technology Holdings Limited (stock code: 8057), Greencool Technology Holdings Limited (stock code: 8056), Loulan Holdings Limited (stock code: 8039), M Dream Inworld Limited (stock code: 8100), Mudan Automobile Shares Company Limited (stock code: 8188), and Powerleader Science & Technology Company Limited (stock code: 8236) have not yet issued their annual reports for the year ended 31 December 2005.

Kinetana International Biotech Pharma Limited (stock code: 8031) has not issued its annual report for the year ended 28 February 2006.

For details, please refer to the *Status Report on Issuers' Delay in Releasing Results Announcements (GEM Board)* posted on the Exchange's website.

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

Note (b): As at 30 June 2006, 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.