

Auditors' report which is qualified and/or modified

The Exchange has scrutinised the annual reports and annual results announcements of GEM listed issuers with financial year ended 31 December 2006, 31 January 2007, 28 February 2007, 31 March 2007, 30 April 2007 and 31 May 2007. 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.	8262	-	A-S China Plumbing Products Limited	11 July 2003	31 December 2006	Ernst & Young
2.	8025	(a)	Asian Information (Resources) Holdings Limited	16 December 1999	31 December 2006	Patrick Ng & Co CPA Limited
3.	8095	(a)	Beijing Beida Jade Bird Universal Sci-Tech Company Limited	27 July 2000	31 December 2006	RSM Nelson Wheeler
4.	8019	(a)	Everpride Biopharceutical Company Limited	20 July 2001	31 December 2006	CCIF CPA Limited
5.	8048	(a)	Excel Technology International Holdings Limited	30 June 2000	31 December 2006	Moore Rowland Mazars
6.	8150	(a)(b)	Fast Systems Technology (Holdings) Limited	10 August 2001	31 December 2006	Cachet Certified Public Accountants Limited
7.	8165	(a)(b)	Jian ePayment System Limited	10 December 2001	31 December 2006	RSM Nelson Wheeler
8.	8045	(a)	Jiangsu Nandasoft Company Limited	24 April 2001	31 December 2006	Cachet Certified Public Accountants Limited
9.	8166	-	Linefan Technology Holdings Limited	5 February 2002	31 December 2006	Horwath Hong Kong CPA Limited
10.	8100	(a)(b)	M Dream Inworld Limited	31 December 2001	31 December 2006	Baker Tilly Hong Kong Limited
11.	8197	(a)	Northeast Tiger Pharmaceutical Company Limited	28 February 2002	31 December 2006	Patrick Ng & Company
12.	8236	(a)	Powerleader Science & Technology Company Limited	12 December 2002	31 December 2006	ShineWing (HK) CPA Limited
13.	8253	(b)	Sanmenxia Tianyuan Aluminum Company Limited	13 July 2004	31 December 2006	Martin C.K. Pong & Company
14.	8301	(a)	Shenzhen Mingwah Aohan High Technology Corporation Limited	7 July 2004	31 December 2006	ShineWing (HK) CPA Limited
15.	8329	-	Shenzhen Neptunus Interlong Bio-technique Company Limited	12 September 2005	31 December 2006	Ernst & Young
16.	8076	(a)	Sing Lee (Software) Group Limited	5 September 2001	31 December 2006	CCIF CPA Limited

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17.	8083	(a)	SYSCAN Technology Holdings Limited	14 April 2000	31 December 2006	CCIF CPA Limited
18.	8047	(a)	Union Bridge Holdings Limited	1 November 2001	31 March 2007	World Link CPA Limited
19.	8228	(a)	Vertex Group Limited	17 October 2002	31 December 2006	Grant Thornton
20.	8005	(a)	Yuxing Infortech Holdings Limited	31 January 2000	31 December 2006	CCIF CPA Limited

Up to 22 June 2007, Argos Enterprise (Holdings) Limited (stock code: 8022), Changchung Da Xing Pharmaceutical Company Limited (stock code: 8067), China Data Broadcasting Holdings Limited (stock code: 8016), Datasys Technology Holdings Limited (stock code:8057), Intcera High Tech Group Limited (stock code: 8041), Loulan Holdings Limited (stock code: 8039), Mudan Automobile Shares Company Limited (stock code: 8188), Shanghai Qingpu Fire-Fighting Equipment Co., Ltd. (stock code: 8115) and SJTU Sunway Software Industry Limited (stock code: 8148) have yet to issue its annual report for the year ended 31 December 2006 under the GEM Listing Rules. For details, please refer to the *Status Report on Issuers' Delay in Releasing Results Announcements (GEM Board)* posted on the Exchange's website. For annual report for the financial year ended 31 March 2007, 30 April 2007 and 31 May 2007, the deadline for publication as required under the GEM Listing Rules has yet to be expired as at 22 June 2007.

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

(b) As at 22 June 2007, 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.