

核數師報告書

Report of the Auditors

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德勤

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致 Hanison Construction
Holdings Limited
(興勝創建控股有限公司) 各股東
(於開曼群島註冊成立之有限公司)

To the shareholders of Hanison Construction
Holdings Limited
(incorporated in the Cayman Islands with limited liability)

本核數師已完成審核載於第67頁至第131頁按照香港普遍採納的會計原則編製的財務報表。

We have audited the financial statements on pages 67 to 131 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

董事及核數師的各自責任

Respective responsibilities of directors and auditors

董事須負責編製真實與公平的財務報表。在編製該等財務報表時，董事必須貫徹採用合適的會計政策。

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.

本核數師的責任是根據審核工作的結果，對該等財務報表作出獨立的意見，並向股東報告，而不可作其他用途。本核數師不就本報告的內容，對任何其他人士負責或承擔任何責任。

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.

核數師報告書

意見的基礎

本核數師是按照香港會計師公會頒佈的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的憑證，亦包括評估董事於編製該等財務報表時所作的重大估計和判斷、所釐定的會計政策是否適合 貴公司及 貴集團的具體情況，及是否貫徹應用並足夠地披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得一切本核數師認為必需的資料及解釋為目標，以便能獲得充份的憑證，就該等財務報表是否存有重要錯誤陳述，作出合理的確定。在作出意見時，本核數師亦已衡量該等財務報表所載的資料在整體上是否足夠。本核數師相信審核工作已為下列意見建立了合理的基礎。

意見

本核數師認為上述的財務報表均真實與公平地反映 貴公司及 貴集團於二零零四年三月三十一日的財務狀況及 貴集團截至該日止全年度的溢利和現金流量，並已按照香港公司條例的披露要求作妥善編製。

德勤•關黃陳方會計師行
執業會計師
香港
二零零四年六月二十三日

Report of the Auditors

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 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.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the Company and the Group as at 31 March 2004 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
23 June 2004