

# Deloitte.

## 德勤

### TO THE SHAREHOLDERS OF SUNCORP TECHNOLOGIES LIMITED

*(Incorporated in Bermuda with limited liability)*

We have audited the financial statements on pages 36 to 90 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

#### Respective responsibilities of directors and auditors

The Company's 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.

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, in accordance with Section 90 of the Bermuda Companies Act, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

#### Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public 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 of the Group, consistently applied and adequately disclosed.

### 致新確科技有限公司股東

*(於百慕達註冊成立之有限公司)*

本核數師已完成審核第36至第90頁之財務報表，該等財務報表乃按照香港公認會計原則編製。

#### 董事及核數師之個別責任

貴公司之董事須負責編製真實兼公平之財務報表。在編製該等真實兼公平之財務報表時，董事必須採用適當之會計政策，並且貫徹應用該等會計政策。

本行之責任為根據吾等之審核結果，對該等財務報表給予獨立意見，並按照百慕達公司法第九十條之規定，只向整體股東報告。除此以外，本行之報告不可用作其他用途。本行概不就本報告之內容，對任何其他人士負責或承擔法律責任。

#### 意見之基礎

本行是按照香港會計師公會所發出之核數準則進行審核工作。審核範圍包括以抽查方式審核與財務報表所載數額及披露事項有關之憑證，亦包括評審董事於編製財務報表時所作之重大估計和判斷，所採用之會計政策是否適合 貴公司及 貴集團之具體情況，以及有否貫徹應用並足夠披露該等會計政策。

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 of the Group as at 31 December 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  
12 April 2005

本行在策劃審核工作時，均以取得所有本行認為必需之資料及解釋為目標，以便獲得充份之憑證，就該等財務報表是否存在重大錯誤陳述作出合理之確定。在達致意見時，本行亦已評估該等財務報表呈列之資料在整體上是否足夠。本行相信，吾等之審核工作已為吾等之意見提供合理基礎。

### 意見

本行認為，財務報表可真實及公平反映 貴公司及 貴集團於二零零四年十二月三十一日之財務狀況，以及由截至二零零四年十二月三十一日止年度之溢利及現金流量狀況，並已適當地依據香港公司條例之披露規定。

德勤•關黃陳方會計師行  
執業會計師

香港  
二零零五年四月十二日