

## 聯席核數師報告書

## Report of the Joint Auditors

德勤•關黃陳方會計師行 何錫麟會計師行

執業會計師

香港

干諾道中111號

永安中心26樓

執業會計師

香港

皇后大道西 2-12號

聯發商業中心304室

DELOITTE TOUCHE TOHMATSU

Certified Public Accountants

26/F, Wing On Centre

111 Connaught Road Central

Hong Kong

HO AND HO & COMPANY

Certified Public Accountants

Room 304, Arion Commercial Centre

2-12 Queen's Road West

Hong Kong

### 致王氏國際(集團)有限公司 各股東

(於百慕達註冊成立之有限公司)

### TO THE MEMBERS OF WONG'S INTERNATIONAL (HOLDINGS) LIMITED

(Incorporated in Bermuda with limited liability)

本聯席核數師已將刊於第41頁至第88頁內根據香港公認會計原則編製之財務報表審核完竣。

We have audited the financial statements on pages 41 to 88 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### 董事及聯席核數師各自 之責任

貴公司董事須負責編製真實而公正之財務報表。在編製該等財務報表時，董事必須貫徹選擇及採用合適之會計政策。

### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND JOINT 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.

本聯席核數師之責任是根據審核工作之結果，對該等財務報表作出獨立意見，並根據1981年百慕達公司法(經修訂)第90條之規定，將此意見僅向全體股東報告，不作其他用途。本聯席核數師並不就本報告之內容向任何其他人士負上責任或承擔法律責任。

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, in accordance with Section 90 of the Bermuda Companies Act 1981 (as amended), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### 意見基準

本聯席核數師乃按照香港會計師公會所發出之核數準則進行是次審核工作。審核工作範圍包括以抽查方式審查與財務報表內所載各數額及披露事項有關之憑證，並包括評估董事於編製該等財務報表時所作出之各項重大估計及判斷，及衡量究竟其所釐定之會計政策是否適合 貴公司及 貴集團之情況，以及有否貫徹地被運用及充份地予以披露。

### 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 the Group, consistently applied and adequately disclosed.

**意見基準 (續)**

本聯席核數師計劃及進行審核工作，均以取得一切認為必須之資料及解釋為目標，使能為本聯席核數師提供充份之憑證，就該等財務報表是否存在重要之錯誤陳述，作合理之確定。於作出核數意見時，本聯席核數師亦衡量該等財務報表內所載之資料在整體上是否足夠，本聯席核數師相信所作之審核工作已為核數意見建立合理之基礎。

**意見**

本聯席核數師認為上述財務報表足以真實而公正地顯示 貴公司及 貴集團於二零零四年十二月三十一日結算時之財務狀況，及截至該日止年度 貴集團之溢利及現金流量，並根據香港公司條例之披露規定而妥善編製。

**BASIS OF OPINION (Continued)**

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 31st 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.

德勤 • 關黃陳方會計師行  
執業會計師

何錫麟會計師行  
執業會計師

DELOITTE TOUCHE TOHMATSU  
Certified Public Accountants

HO AND HO & COMPANY  
Certified Public Accountants

香港，二零零五年四月十九日

Hong Kong, 19th April, 2005