

# Deloitte.

## 德勤

致吉利汽車控股有限公司

列位股東

(於開曼群島註冊成立之有限公司)

本行已完成審核第53至107頁所載根據香港  
普遍採納會計原則所編撰之財務報表。

### 董事及核數師之個別責任

董事須負責編撰真實與公平之財務報表。於  
編撰該等財務報表時，董事必須貫徹採用合  
適之會計政策。

本行之責任為根據本行審核工作之結果，對  
該等財務報表發表獨立的意見，並僅向全體  
股東作出報告，除此以外不可用作其他用  
途。本行概不就本報告書之內容承擔責任或  
對任何其他人士負責。

### 意見之基礎

本行按照香港會計師公會頒佈之核數準則進  
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之憑  
證，亦包括評估董事於編撰該等財務報表時  
所作之重大估計及判斷、所釐定之會計政策  
是否適合 貴公司及 貴集團之具體情況及  
是否貫徹採用並充份披露該等會計政策。

**TO THE SHAREHOLDERS OF GEELY AUTOMOBILE HOLDINGS LIMITED**

*(incorporated in the Cayman Islands with limited liability)*

We have audited the financial statements on pages 53 to 107 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, 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 the Group,  
consistently applied and adequately disclosed.



## 核數師報告書 | AUDITORS' REPORT

本行於策劃及進行審核工作時，均以取得一切本行認為必需之資料及解釋為目標，使本行能獲得充份之憑證，就該等財務報表是否存有重要錯誤陳述，作出合理之確定。於表達意見時，本行亦已衡量該等財務報表所載之資料在整體上是否足夠。本行相信，本行之審核工作已為下列意見建立合理之基礎。

### 意見

本行認為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十二月三十一日之財政狀況及貴集團截至該日止年度之溢利及現金流動狀況，並已按香港公司條例之披露規定妥善編撰。

德勤 • 關黃陳方會計師行  
執業會計師

香港  
二零零五年四月二十八日

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.

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*

Hong Kong  
28th April, 2005

