

## REPORT OF THE AUDITORS : 核數師報告書

# Deloitte. 德勤

### TO THE SHAREHOLDERS OF NATURAL BEAUTY BIO-TECHNOLOGY LIMITED

*(incorporated in Cayman Islands with limited liability)*

We have audited the consolidated financial statements of Natural Beauty Bio-Technology Limited (the “Company”) and its subsidiaries (the “Group”) from pages 84 to 169 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are responsible for the preparation of consolidated financial statements which give a true and fair view. In preparing consolidated 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 Hong Kong Standards on Auditing 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 consolidated financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the consolidated financial statements, and of whether the accounting policies are appropriate to the circumstances of the Group, consistently applied and adequately disclosed.

### 致自然美生物科技有限公司 全體股東

*(於開曼群島註冊成立之有限公司)*

本核數師(以下簡稱「我們」)已審核刊於第84至169頁按照香港公認會計原則編製的自然美生物科技有限公司(「貴公司」)及其附屬公司(「貴集團」)經審核綜合財務報表。

### 董事及核數師各自的責任

貴公司董事的責任是編製真實和公允的財務報表。在編製這些財務報表時，董事必須貫徹採用合適的會計政策。

我們的責任是根據我們審核工作的結果，對這些財務報表提出獨立意見，僅向整體股東報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

### 意見之基礎

我們是按照香港會計師公會頒佈的《香港核數準則》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財務報表時所作的主要估計和判斷、所釐定的會計政策是否適合貴集團的具體情況，以及有否貫徹運用並足夠披露這些會計政策。

### **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 consolidated financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the consolidated financial statements. We believe that our audit provides a reasonable basis for our opinion.

### **OPINION**

In our opinion the consolidated financial statements give a true and fair view of the state of affairs of the Group as at 31 December 2005 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 2006

### **意見之基礎** (續)

我們在策劃和進行審核工作時，是以取得一切我們認為必須的資料及解釋為目標，使我們能獲得充分的憑證，就財務報表是否存在重大的錯誤陳述，作合理的確定。在提出意見時，我們亦已衡量財務報表所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理的基礎。

### **意見**

我們認為，上述的財務報表均真實和公允地反映 貴集團於二零零五年十二月三十一日的財政狀況和 貴集團於截至該日止年度的溢利及現金流量，並已按照香港《公司條例》適當地編製。

**德勤•關黃陳方會計師行**  
*執業會計師*

香港  
二零零六年四月十二日