

AUDITORS' REPORT

核數師報告



Chartered Accountants
Certified Public Accountants

HLB Hodgson Impey Cheng
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國衛會計師事務所
香港中環畢打街11號
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31字樓

TO THE SHAREHOLDERS OF FUJIAN HOLDINGS LIMITED

(Incorporated in Hong Kong with limited liability)

We have audited the financial statements on pages 41 to 116 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Hong Kong Companies Ordinance requires the directors to prepare 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 statements and to report our opinion solely to you, as a body, in accordance with Section 141 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

致閩港控股有限公司

(於香港註冊成立之有限公司)

全體股東

吾等已完成審核第41頁至116頁之財務報表，該等財務報表乃按照香港普遍採納之會計原則編製。

董事及核數師各自之責任

香港公司條例規定董事須編製真實及公平之財務報表。在編製該等真實及公平之財務報表時，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。

吾等之責任是根據審核之結果，對該等財務報表作出獨立意見，並根據香港公司條例第141條向整體股東報告，除此之外，本報告別無其他目的。吾等不會就本報告內容向任何其他人士負上或承擔任何責任。

AUDITORS' REPORT

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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 financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's and the Group's circumstances, 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 of the Group as at 31 December 2005 and of the profit and cash flows of the Group for the period from 1 April 2005 to 31 December 2005 and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

HLB Hodgson Impey Cheng

Chartered Accountants

Certified Public Accountants

Hong Kong, 19 April 2006

意見之基準

吾等根據香港會計師公會頒佈之核數準則進行核數工作。核數工作包括按測試基準對財務報表所載之數額及所作之披露相關之憑證進行審查，並包括對董事於編製財務報表所作之重大估計及評定，以及對會計政策是否適合 貴公司與 貴集團之情況、是否一致採用及適當披露而作出充份評估。

吾等在策劃及進行核數時，必須取得吾等認為必要之所有資料及闡釋，致使吾等獲取足夠憑證，就該等財務報表是否存有重要錯誤陳述，作合理之確定。吾等在達致意見時，亦已評估財務報表所呈報之資料在整體上是否足夠。吾等相信，吾等之核數工作已為所作出之意見提供合理基準。

意見

吾等認為，該等財務報表能真實及公平地反映貴公司及 貴集團於二零零五年十二月三十一日之財務狀況及 貴集團於二零零五年四月一日至二零零五年十二月三十一日期間之溢利及現金流量，及已按照香港公司條例妥為編製。

國衛會計師事務所

英國特許會計師

香港執業會計師

香港，二零零六年四月十九日