

Deloitte.

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**TO THE MEMBERS OF SIGNAL MEDIA AND
COMMUNICATIONS HOLDINGS LIMITED
(FORMERLY KNOWN AS GOLDIGIT ATOM-TECH HOLDINGS
LIMITED**

(incorporated in the Cayman Islands with limited liability)

We have audited the consolidated financial statements of Signal Media and Communications Holdings Limited (the “Company”) and its subsidiaries (the “Group”) on pages 30 to 79 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 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.

致烽火傳媒控股有限公司股東

(前稱 金澤超分子科技控股有限公司)

(於開曼群島註冊成立之有限公司)

本行已完成審核刊於第30頁至79頁按照香港公認會計原則編製之烽火傳媒控股有限公司(「本公司」)及其附屬公司(「本集團」)之綜合財務報表。

董事及核數師各自之責任

貴公司董事負責編製真實公平之綜合財務報表。在編製真實公平之綜合財務報表時，董事必須選擇及貫徹採用合適之會計政策。

本行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，並僅向股東作出整體報告，惟不作其他用途。本行概不就本報告之內容向其他任何人士承擔或負上任何責任。

意見之基礎

本行是按照香港會計師公會頒佈之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綜合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製該等綜合財務報表時所作之重大估計及判斷、所釐定會計政策是否適合 貴集團之具體情況，以及有否貫徹運用並充分披露該等會計政策。

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 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 loss 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

26 April 2006

本行在計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，使本行能獲得充分之憑證，就該等綜合財務報表是否存有重要錯誤陳述，作出合理之確定。在作出意見時，本行亦已衡量該等綜合財務報表所載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

本行認為綜合財務報表真實與公正地反映 貴集團於二零零五年十二月三十一日之財務狀況及 貴集團截至該日止年度之虧損及現金流量，並已按照香港公司條例之披露規定妥為編製。

德勤•關黃陳方會計師行

執業會計師

香港

二零零六年四月二十六日