

# Deloitte.

## 德勤

### TO THE MEMBERS OF AUTOMATED SYSTEMS HOLDINGS LIMITED

自動系統集團有限公司

*(incorporated in Bermuda with limited liability)*

We have audited the consolidated financial statements of Automated Systems Holdings Limited (the "Company") and its subsidiaries (the "Group") on pages 58 to 119 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, in accordance with Section 90 of the Bermuda Companies Act, 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：自動系統集團有限公司  
全體股東

*(於百慕達註冊成立之有限公司)*

本核數師已審核載於第58至第119頁自動系統集團有限公司(「貴公司」)及其附屬公司(「貴集團」)按照香港一般採用之會計原則編制之綜合財務報表。

### 董事及核數師之個別責任

貴公司之董事須負責編製真實與公平之綜合財務報表。在編製該等公平之綜合財務報表時，董事必須選取並貫徹採用合適的會計政策。

本行的責任是根據本行審核工作的結果，對該等財務報表表達獨立的意見，並根據百慕達公司法第90條僅向整體股東作出報告。除此之外，本報告不作其他用途。本行不會就本報告內容向任何其他人士承擔責任。

**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.

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 the affairs of the Group as at 31st March, 2006 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, 7th June, 2006

**意見之基礎**

本行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綜合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該等綜合財務報表所作出的重大估計和判斷、所釐定的會計政策是否適合貴集團的具體情況，及是否貫徹應用並足夠地披露該等會計政策。

本行在策劃和進行審核工作時，均以取得一切本行認為必需之資料及解釋為目標，使本行能獲得充份的憑證，就該等綜合財務報表是否存有重要錯誤陳述，作出合理的確定。在表建意見時，本行亦已衡量該等綜合財務報表所載的資料在整體上是否足夠。本行相信，本行的審核工作已為下列意見建立了合理的基礎。

**意見**

本行認為上述的綜合財務報表均真實與公平地反映貴集團於二零零六年三月三十一日的財政狀況及貴集團截至該日止年度的溢利及現金流轉，並已按照香港公司條例中之披露要求而妥善編製。

**德勤•關黃陳方會計師行**  
執業會計師

香港，二零零六年六月七日