

# AUDITORS' REPORT

## 核數師報告書



**CCIF**

**CCIF CPA LIMITED**

37/F Hennessy Centre  
500 Hennessy Road  
Causeway Bay Hong Kong

### TO THE SHAREHOLDERS OF CARICO HOLDINGS LIMITED (FORMERLY KNOWN AS GORIENT (HOLDINGS) LIMITED) (INCORPORATED IN BERMUDA WITH LIMITED LIABILITY)

We have audited the financial statements on pages 36 to 104 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 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.

致中汽資源投資有限公司股東  
(前稱協里控股有限公司)  
(於百慕達註冊成立之有限公司)

本核數師(以下簡稱「本行」)已完成審核刊載於第36頁至第104頁按照香港公認會計原則編製之財務報表。

### 董事及核數師各自之責任

貴公司董事須負責編製真實與公平之財務報表。在編製該等真實與公平之財務報表時，董事必須選擇並貫徹採用合適之會計政策。

本行之責任是根據本行審核工作之結果，對該等財務報表作出獨立意見，並僅向整體股東報告，除此以外並無其他用途。本行不會就本報告之內容向任何其他人士負上或承擔任何責任。

### 意見之基礎

本行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財務報表時所作之重大估計及判斷，衡量其所採用之會計政策是否適合貴公司及貴集團之情況及有否貫徹採用並足夠披露該等會計政策。

本行在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，使本行能獲得充分憑證，就該等財務報表是否存在重大錯誤陳述，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。

## AUDITORS' REPORT

### 核數師報告書

#### 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 March 2006 and of the Group's loss and cash flows for the year then ended and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

#### CCIF CPA Limited

*Certified Public Accountants*  
Hong Kong, 14 July 2006

#### Choi Man On

Practising Certificate Number P02410

#### 意見

本行認為，該等財務報表均真實與公平地反映 貴公司及 貴集團於二零零六年三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善編製。

#### 陳葉馮會計師事務所有限公司

*執業會計師*  
香港，二零零六年七月十四日

#### 蔡文安

執業牌照號碼P02410