

Deloitte. 德勤

致威高國際控股有限公司股東
(於開曼群島註冊成立之有限公司)

本核數師行已完成審核威高國際控股有限公司(「貴公司」)及其附屬公司(「貴集團」)載於第34頁至第90頁按照香港普遍採納之會計原則編製之綜合財務報表。

董事及核數師的個別責任

貴公司之董事須負責編製真實與公平的綜合財務報表。在編製真實與公平之綜合財務報表時，董事必須選擇並貫徹採用適當之會計政策。

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意見，並向股東作出報告，除此之外並無其他目的。本行概不就本報告之內容向任何其他人士負上或承擔任何責任。

意見的基礎

本行乃按照香港會計師公會頒佈的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該等財務報表時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，以及是否貫徹應用並足夠地披露該等會計政策。

TO THE SHAREHOLDERS OF VEEKO INTERNATIONAL HOLDINGS LIMITED

(incorporated in the Cayman Islands with limited liability)

We have audited the consolidated financial statements of Veeko International Holdings Limited (the "Company") and its subsidiaries (the "Group") from pages 34 to 90 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 consolidated 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 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.

Auditors' Report 核數師報告書

致威高國際控股有限公司股東 (續)
(於開曼群島註冊成立之有限公司)

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的資料及解釋為目標，使本行能獲得充份的憑證，就該等綜合財務報表是否存在重要錯誤陳述，作出合理的確定。在作出意見時，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務狀況及 貴集團截至該日止年度的溢利和現金流量，並已按照香港公司條例之披露要求而適當編製。

德勤•關黃陳方會計師行
執業會計師

香港，二零零六年七月十九日

TO THE SHAREHOLDERS OF VEEKO INTERNATIONAL HOLDINGS LIMITED (continued)
(incorporated in the Cayman Islands with limited liability)

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 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, 19th July, 2006