

Independent Review Report

獨立審閱報告書

Independent Review Report to the Board of Directors of
Tradelink Electronic Commerce Limited
(Incorporated in Hong Kong with limited liability)

Introduction

We have been instructed by the Company to review the interim financial report set out on pages 18 to 38.

Respective Responsibilities of Directors and Auditors

The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of an interim financial report to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34, *Interim financial reporting* issued by the Hong Kong Institute of Certified Public Accountants. The interim financial report is the responsibility of, and has been approved by, the Directors.

It is our responsibility to form an independent conclusion, based on our review, on the interim financial report and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Review Work Performed

We conducted our review in accordance with Statement of Auditing Standards 700, *Engagements to review interim financial reports*, issued by the Hong Kong Institute of Certified Public Accountants. A review consists principally of making enquiries of group management and applying analytical procedures to the interim financial report and based thereon, assessing whether the accounting policies and presentation have been consistently applied unless otherwise disclosed. A review excludes audit procedures such as tests of controls and verification of assets, liabilities and transactions. It is substantially less in scope than an audit and therefore provides a lower level of assurance than an audit. Accordingly we do not express an audit opinion on the interim financial report.

Review Conclusion

On the basis of our review which does not constitute an audit, we are not aware of any material modifications that should be made to the interim financial report for the six months ended 30 June 2006.

KPMG

Certified Public Accountants

Hong Kong, 7 September 2006

致貿易通電子貿易有限公司
董事會的獨立審閱報告書
(於香港註冊成立的有限公司)

引言

我們已按照 貴公司指示，審閱第18至38頁之中期財務報告。

董事及核數師各自的責任

香港聯合交易所有限公司證券上市規則規定，上市公司須按照香港會計師公會頒布的香港會計準則第34號「中期財務報告」及其相關條文編製中期財務報告。董事須對中期財務報告負責，而該報告亦已獲董事批准。

我們的責任是根據審閱的結果，對中期財務報告作出獨立的結論，並按照雙方所協定的應聘書條款，僅向整體董事會報告，除此之外，我們的報告不可用作其他用途。我們概不會就本報告的內容，對任何其他人士負責或承擔法律責任。

已執行的審閱工作

我們已按照香港會計師公會頒布的核數準則第700號「審閱中期財務報表的委聘」進行審閱工作。審閱工作主要包括向集團管理層作出查詢，以及對中期財務報告進行分析程序，然後根據結果，評估 貴公司的會計政策及呈報方式是否貫徹應用（惟已另作披露則除外）。審閱工作並不包括監控測試及核證資產、負債及交易等審計程序。由於審閱的範圍遠較審計為小，故所提供的保證程度較審計為低。因此，我們不會對中期財務報告發表審核意見。

審閱結論

按照我們審閱的結果，但此審閱並不作為審計工作的一部分，我們並無發現任何須於二零零六年六月三十日止六個月的中期財務報告作出任何重大修訂。

畢馬威會計師事務所

執業會計師

香港，二零零六年九月七日