

**Certified Public Accountants**  
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**均富會計師行**

**恒和珠寶集團有限公司**

(於香港註冊成立之有限公司)

全體股東：

本會計師行已審核刊於第五十頁至第一百四十六頁之財務報告。該財務報告乃根據香港一般採納之會計準則編製。

**董事及核數師各自之責任**

香港公司條例規定董事須編製真實與公平之財務報告。採用適當之會計政策並貫徹執行，乃編製真實與公平之財務報告的基本要求。

本會計師行之責任，乃遵守香港公司條例第一百四十一條之規定，根據本會計師行對該財務報告之審核結果，作出獨立意見，並向全體股東報告。除此以外，本會計師行之報告書不可作其他用途。本會計師行概不就本報告書之內容，對任何其他人士負上或承擔任何責任。

To the members of

**Continental Holdings Limited**

(incorporated in Hong Kong with limited liability)

We have audited the financial statements on pages 50 to 146 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

The Hong Kong Companies Ordinance requires the directors to prepare 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, in accordance with section 141 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.



## 意見之基礎

本會計師行乃根據香港會計師公會頒佈之核數準則而進行審核。審核範圍包括以抽查方式，查核財務報告內所載數額及披露事項之憑證，並包括評估董事於編製財務報告時所作之重大估計及判斷，以及所採用之會計政策是否適合 貴公司與 貴集團之具體情況，以及有否貫徹執行並作出充分披露。

本會計師行在策劃和進行審核工作時，均以取得一切本會計師行認為必需之資料及解釋為目標，使本會計師行能獲得充分之憑證，以合理確定財務報告並無重大之錯誤陳述。本會計師行在作出意見時，亦已評估財務報告內所提呈之資料整體上是否足夠。本會計師行相信審核工作已為下列意見建立合理之基礎。

## 意見

依本會計師行之意見，該財務報告均真實與公平地顯示 貴公司與 貴集團於二零零六年六月三十日之財務狀況及 貴集團截至該日止全年度之溢利及現金流量，並根據香港公司條例適當編製。

**均富會計師行**  
執業會計師

香港，二零零六年十月二十日

## BASIS OF OPINION

We conducted our audit in accordance with Hong Kong Standard 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.

## 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 30 June 2006 and of the Group's profit and cash flows for the year then ended and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

**Grant Thornton**  
Certified Public Accountants

Hong Kong, 20 October 2006