



# Independent Auditor's Report

## 獨立核數師報告

## Deloitte.

### 德勤

#### TO THE MEMBERS OF SIM TECHNOLOGY GROUP LIMITED

*(Incorporated in Bermuda with limited liability)*

We have audited the consolidated financial statements of SIM Technology Group Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") set out pages 56 to 118 which comprise the consolidated balance sheet as at 31 December 2006, and the consolidated income statement, the consolidated statement of changes in equity and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

#### MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards and disclosure requirements of the Hong Kong Companies Ordinance. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these consolidated financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with Section 90 of the Bermuda Companies Act (as amended), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

#### 致晨訊科技集團有限公司全體股東

*(於百慕達註冊成立之有限公司)*

本核數師行已審核載於第56至118頁之晨訊科技集團有限公司(「貴公司」)及其附屬公司(「貴集團」)於二零零六年十二月三十一日之年度之綜合財務報表，其包括於二零零六年十二月三十一日之綜合資產負債表與截至該日止年度之綜合收益表，綜合權益變動表和綜合現金流量表及重大會計政策概要和其他附註解釋。

#### 管理層對綜合財務報表之責任

管理層須負責根據國際財務報告準則及香港公司條例之披露規定編製及公平地呈列此等綜合財務報表。該等責任包括：設計、執行及公平地呈列綜合財務報表所需的內部監控，以使綜合財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述；選擇及應用合適的會計政策；以及作出對有關情況而言屬合理的會計估計。

#### 核數師的責任

本核數師行的責任是根據吾等的審核，對該等綜合財務報表作出意見，並按照百慕達公司法(經修訂)第90條僅向整體股東報告，除此之外本報告別無其他用途。本核數師行不會就本報告的內容向任何其他人士負責或承擔責任。本核數師行已根據國際核數準則進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等綜合財務報表是否不存有任何重大錯誤陳述。



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## OPINION

In our opinion, the consolidated financial statements give a true and fair view of the financial position of the Group as of 31 December 2006, and of the Group's financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards 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

14 March 2007

審核涉及執行情序以獲取有關綜合財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致綜合財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該公司編製及公平地列報綜合財務報表相關的內部監控，以設計適當的審核程序，但並非為對公司的內部監控效能發表意見。審核亦包括評價管理層所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價綜合財務報表的整體列報方式。

本核數師行相信，本行所獲得的審核憑證是充足和適當地為本行的審核意見提供基礎。

## 意見

本核數師行認為，上述之綜合財務報表足以真實與公平地反映 貴集團於二零零六年十二月三十一日之財務狀況，及 貴集團截至該日止年度之財務表現及現金流量，並已按照國際財務報告準則及香港公司條例之披露規定而妥為編製。

**德勤•關黃陳方會計師行**  
執業會計師  
香港

二零零七年三月十四日