

# 獨立核數師報告書

## Independent Auditors' Report

### 致哈爾濱動力設備股份有限公司 全體股東

(於中華人民共和國註冊成立之股份有限公司)

我們已完成審核哈爾濱動力設備股份有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)載於第60頁至134頁按照香港財務報告準則編制之綜合財務報表,其中載有貴集團於二零零六年十二月三十一日之綜合資產負債表、資產負債表、截至該日止年度的綜合收益表、綜合權益變動表及綜合現金流量表,以及主要會計政策概要及其他附註解釋。

### 董事就綜合財務報表須承擔的責任

貴公司董事須負責遵照香港會計師公會頒佈的香港財務報告準則及香港公司條例披露規定,編制及真實而公平地列報該等財務報表。該等責任包括設計、實施及維護與編制和真實公平列報的綜合財務報表有關的內部控制,以確保並無重大錯誤陳述(不論是否因欺詐或錯誤引起);選擇並應用適當的會計政策;及在不同情況下作出合理之會計估計。

### 核數師的責任

我們的責任是根據我們審核工作的結果,對該等綜合財務報表作出獨立意見,並僅向閣下整體報告,而概不作其他用途。我們不會就本報告內容向其他任何人士承擔或負上任何責任。我們是按照香港會計師公會頒佈之核數準則進行審核工作。該等準則規定我們須遵循道德規定,並計劃和執行審核,以合理確定此等綜合財務報表是否存有任何重大錯誤陳述。

### TO THE SHAREHOLDERS OF HARBIN POWER EQUIPMENT COMPANY LIMITED

哈爾濱動力設備股份有限公司

(A joint stock company established in the People's Republic of China with limited liability)

We have audited the consolidated financial statements of Harbin Power Equipment Company Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") set out on pages 60 to 134 which comprise the consolidated and company balance sheets as at 31st December, 2006, and the consolidated income statements, 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.

### DIRECTORS' RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The directors of the Company are responsible for the preparation and the true and fair presentation of these consolidated financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of the Hong Kong Companies Ordinance. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of the 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 statement based on our audit and to report our opinion 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. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the consolidated financial statements are free from material misstatement.

# 獨立核數師報告書 (續)

## Independent Auditors' Report – (continued)

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在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制及真實而公平地列報財務報表相關的內部控制，以設計適當的審核程序，但並非對公司的內部控制的效能發表意見。審核亦包括評價董事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。

我們相信我們所獲得的審核憑證是充足和適當地為我們地審核意見提供基礎。

### 意見

我們認為，該等綜合財務報表已根據香港財務報告準則真實而公平地反映貴公司及貴集團於二零零六年十二月三十一日的財務狀況及截至該日止年度貴集團的溢利和現金流量，並已按照香港公司條例妥為編制。

岳華會計師事務所有限公司  
香港執業會計師  
香港，二零零七年四月二十日

邢詒春會計師  
執業證書編號：P01087

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 true 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 the directors, 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 state of affairs of the Company and of the Group as at 31st December, 2006 and of the Group's profit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

**YUEHUA CPA LIMITED**  
*Certified Public Accountants*  
Hong Kong, 20th April, 2007

**HENG KWOO SENG**  
Practising Certificate Number: P01087