

# Independent Auditor's Report

## 獨立核數師報告



### CCIF CPA LIMITED

20/F Sunning Plaza  
10 Hysan Avenue  
Causeway Bay Hong Kong

TO THE SHAREHOLDERS OF  
**MAYER HOLDINGS LIMITED**

*(Incorporated in Cayman Islands with limited liability)*

We have audited the consolidated financial statements of Mayer Holdings Limited (the "Company") set out on pages 36 to 92, which comprise the consolidated and company balance sheets 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.

### DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The directors of the Company are responsible for the preparation and the true and fair presentation of these 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 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 financial statements based on our audit 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 the 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 financial statements are free from material misstatement.



### 陳葉馮會計師事務所有限公司

香港 銅鑼灣 希慎道10號  
新寧大廈20樓

致美亞控股有限公司

*(於開曼群島註冊成立之有限公司)*

列位股東

本核數師已審核美亞控股有限公司刊於第36至92頁之財務報表，此等財務報表包括於二零零六年十二月三十一日之綜合及公司資產負債表，截至該日止年度之綜合收益表、綜合股本變動報表及綜合現金流量表，以及重要會計政策概要及其他附註。

### 董事對財務報表之責任

貴公司董事須遵照香港會計師公會頒佈之香港財務報告準則以及香港公司條例之披露規定，負責編製並真實公平地呈列該等財務報表。此責任包括設計、實行及維持與編製並真實公平地呈列財務報表有關之內部監控，以確保其並無重大錯誤陳述（不論其由欺詐或錯誤引起）；選擇及應用適當會計政策；並在不同情況下作出合理之會計估算。

### 核數師之責任

吾等之責任為根據吾等之審核結果，對該等財務報表作出意見，並僅向股東（作為法人）報告，除此之外，報告並無其他用途。吾等概不就本報告之內容向任何其他人士承擔或負上任何責任。

吾等按照香港會計師公會頒佈之核數準則進行審核工作。該等準則要求吾等在策劃和進行審核工作時須符合道德規範，使吾等能就該等財務報表是否存有重要錯誤陳述作合理之確定。

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 31 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.

#### CCIF CPA Limited

*Certified Public Accountants*

Hong Kong, 18 April 2007

#### Chan Wai Dune, Charles

Practising Certificate Number P00712

審核範圍包括進程序以取得與財務報表所載數額及披露事項有關之審核憑證。選用之程序須視乎核數師之判斷，包括評估財務報表之重大錯誤陳述（不論其由欺詐或錯誤引起）之風險。在作出該等風險評估時，核數師將考慮與公司編製並真實公平地呈列財務報表有關之內部監控，以為不同情況設計適當審核程序，但並非旨在就公司內部監控是否有效表達意見。審核範圍亦包括評估所用會計政策之恰當性，董事所作會計估算之合理性，並就財務報表之整體呈列方式作出評估。

吾等相信，就得出審核意見而言，吾等所獲審核憑證屬充分而恰當。

### 意見

吾等認為，上述財務報表均符合香港財務報告準則且能真實公平地反映 貴公司及 貴集團於二零零六年十二月三十一日之財務狀況以及貴集團截至該日止年度之溢利和現金流量狀況，並已按照香港公司條例之披露規定適當編製。

#### 陳葉馮會計師事務所有限公司

執業會計師

香港，二零零七年四月十八日

#### 陳維端

執業牌照號碼P00712