

獨立聯席核數師報告書



SHINEWING (HK) CPA Limited
20/F, Shui On Centre
6-8 Harbour Road, Hong Kong

致王氏國際(集團)有限公司 各股東

(於百慕達註冊成立之有限公司)

本聯席核數師已將刊於第47頁至第116頁內之王氏國際(集團)有限公司(「貴公司」)及其附屬公司(統稱為「貴集團」)之綜合財務報表審核完竣。綜合財務報表包括於二零零六年十二月三十一日之綜合資產負債表,以及截至該日止年度之綜合收益表、綜合股本變動表及綜合現金流量表連同主要會計政策摘要及其他附註解釋。

董事就綜合財務報表之責任

貴公司之董事須根據由香港會計師公會頒布之香港財務報告準則及香港公司條例之披露規定編制及真實與公正地列報綜合財務報表。此責任包括設計、實施及維持與編製及真實而公正地列報綜合財務報表相關的內部監控,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;選擇及應用適當之會計政策,及按情況下作出合理之會計估計。

聯席核數師之責任

本聯席核數師之責任是根據審核工作之結果,對該等綜合財務報表作出獨立意見,並根據百慕達一九八一年公司法第90條之規定,將此意見僅向整體股東報告,不作其他用途。本聯席核數師並不就本報告之內容向任何其他人士負上責任或承擔法律責任。

本聯席核數師乃根據香港會計師公會頒布之香港審計準則進行審核工作。該準則要求本聯席核數師遵守道德規範,並策劃及執行審核,以合理確定該等綜合財務報表是否不存在任何重大錯誤陳述。

INDEPENDENT JOINT AUDITORS' REPORT

Certified Public Accountants
Member of Grant Thornton International

Grant Thornton 
均富會計師行

TO THE MEMBERS OF WONG'S INTERNATIONAL (HOLDINGS) LIMITED

(Incorporated in Bermuda with limited liability)

We have audited the consolidated financial statements of Wong's International (Holdings) Limited (the "Company") and its subsidiaries (collectively referred as the "Group") set out on pages 47 to 116, which comprise the consolidated balance sheet as at 31st December, 2006, 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 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.

JOINT AUDITORS' 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 1981, 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.



獨立聯席核數師報告書

聯席核數師之責任(續)

審核涉及執行情序以取得與綜合財務報表所載數額及披露事項有關之審核憑證。所選用之程序由核數師作判斷，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。當聯席核數師作出該等風險評估時，會考慮與該公司編製及真實與公正地列報綜合財務報表相關之內部監控，以設計適合當時情況之審核程序，但並非就公司整體之內部控制之成效發表意見。審核亦包括評價董事所採用之會計政策是否合適，及所作出之會計判斷是否合理，以及評價綜合財務報表之整體呈列方式。

本聯席核數師相信所得到之審核憑證足夠及適當，為核數意見建立合理之基礎。

意見

本聯席核數師認為綜合財務報表已根據香港財務報告準則，真實而公正地顯示 貴集團於二零零六年十二月三十一日結算時之事務，及截至該日止年度之溢利及現金流量，並根據香港公司條例之披露規定而妥善編製。

信永中和(香港)會計師
事務所有限公司
執業會計師
陳永傑
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香港，二零零七年四月十九日

INDEPENDENT JOINT AUDITORS' REPORT

JOINT AUDITORS' RESPONSIBILITY (Continued)

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 auditors' 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 joint auditors consider 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 the affairs 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.

SHINEWING (HK) CPA Limited
Certified Public Accountants
Chan Wing Kit
Practising certificate number: P03224

20/F., Shui On Centre
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Hong Kong, 19th April, 2007

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