

# Report of Independent Auditors 獨立核數師報告書

## Deloitte. 德勤

### TO THE MEMBERS OF TOMSON GROUP LIMITED

*(Incorporated in the Cayman Islands with limited liability)*

We have audited the consolidated financial statements of Tomson Group Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 47 to 132, which comprise the consolidated balance sheet as at 31st December, 2006, and the consolidated income statement, the consolidated statement of recognised income and expense 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.

### 致湯臣集團有限公司股東 (於開曼群島註冊成立之有限公司)

本核數師行已完成審核載於第47至132頁之湯臣集團有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)之綜合財務報表，其中包括截至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利潤表、綜合收支確認表和綜合現金變動表，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

貴公司董事須根據香港會計師公會頒佈之《香港財務報告準則》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綜合財務報表。此責任包括設計、實施及維護與編製及真實公平地呈列綜合財務報表有關之內部監控，以確保綜合財務報表並無重大錯誤陳述(不論其由欺詐或錯誤引起)；選擇及應用適當會計政策；並視情況作出合理之會計估算。

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### 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, 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.

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.

### 核數師之責任

本核數師之責任乃根據我們之審核對該等綜合財務報表作出意見，並僅向全體股東報告，而不可作其他用途。本核數師概不就本報告之內容對其他任何人士負責或承擔任何責任。本核數師已根據香港會計師公會頒佈之審計準則進行審核工作。該等準則要求本核數師在策劃和進行審核工作時須符合道德規範，使我們能就該等綜合財務報表是否存有重要錯誤陳述作合理之確定。

審核範圍包括執行程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。選用之程序視乎核數師之判斷，包括評估綜合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綜合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之效能發表意見。審核範圍亦包括評估所用會計政策之合適性，董事所作會計估算之合理性，並就財務報表之整體呈報方式。

本核數師相信，我們所獲得之審核憑證是充足和適當地為我們的審核意見提供基礎。

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### OPINION

In our opinion, the consolidated financial statements give a true and fair view of the state of affairs of the Group as at 31st December, 2006 and of the Group's loss 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.

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*

Hong Kong, 19th April, 2007

### 意見

本核數師認為，上述綜合財務報表均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之財務狀況以及 貴集團截至該日止年度之虧損和現金流量，並已按照《香港公司條例》之披露規定妥善編製。

**德勤•關黃陳方會計師行**  
執業會計師

香港，二零零七年四月十九日