



國衛會計師事務所
Hodgson Impey Cheng

Chartered Accountants
Certified Public Accountants

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**TO THE SHAREHOLDERS OF
RICHE MULTI-MEDIA HOLDINGS LIMITED**
(incorporated in Bermuda with limited liability)

We have audited the consolidated financial statements of Riche Multi-Media Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") set out on pages 37 to 123 which comprise the consolidated and the 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.

致豐采多媒體集團有限公司股東
(於百慕達註冊成立之有限公司)

吾等已審核第37頁至第123頁所載豐采多媒體集團有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)的綜合財務報表，包括於二零零六年十二月三十一日的綜合資產負債表及公司資產負債表，及截至該日止年度的綜合損益表，綜合權益變動表和綜合現金流量表，以及主要會計政策概要及其他附註解釋。

董事編製財務報表之責任

貴公司董事須遵照香港會計師公會頒佈的香港財務報告準則以及香港公司條例的披露規定，負責編製及真實公平地呈列該等財務報表。該責任包括設計、實施及維持與編製及真實公平地呈列綜合財務報表有關之內部監控，以確保其並無重大錯誤陳述(不論由欺詐或錯誤引起)；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。

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made 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 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 auditors' judgement, 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 auditors consider 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.

核數師之責任

吾等負責根據吾等之審核結果對該等財務報表發表意見。本報告謹按照一九八一年百慕達公司法第90條而僅向閣下編製，並不作其他用途。吾等不會就報告內容向任何其他人士負責或承擔任何責任。

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

審核範圍包括進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。選用之程序須視乎核數師之判斷，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，就提出審核意見而言，吾等所獲審核憑證屬充分恰當。

OPINION

In our opinion the 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 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.

HLB Hodgson Impey Cheng

Chartered Accountants
Certified Public Accountants

Hong Kong, 26 April 2007

意見

吾等認為，根據香港財務報告準則，財務報表真實公平地反映 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及 貴集團截至該日止年度的虧損及現金流量，並已按照香港公司條例的披露要求妥為編製。

國衛會計師事務所

英國特許會計師
香港執業會計師

香港，二零零七年四月二十六日