

# Auditors' Report

## 核數師報告

### AUDITORS' REPORT TO THE SHAREHOLDERS OF FUJIKON INDUSTRIAL HOLDINGS LIMITED (Incorporated in Bermuda with limited liability)

We have audited the financial statements on pages 47 to 130 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The company's directors are responsible for the preparation of financial statements which give a true and fair view. In preparing financial statements which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion solely to you, as a body, in accordance with Section 90 of the Companies Act 1981 of Bermuda, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### BASIS OF OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the company and of the group, consistently applied and adequately disclosed.

### 致富士高實業控股有限公司 全體股東之核數師報告 (於百慕達註冊成立之有限公司)

本核數師已完成審核刊載於第47至第130頁之經審核財務報表，該等賬目乃按照香港普遍採納之會計原則編製。

### 董事及核數師各自之責任

貴公司之董事負責編製真實及公平之財務報表。在編製該等真實及公平之財務報表時，董事必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師的責任是根據審核之結果，對該等財務報表作出獨立意見，並按照百慕達1981年《公司法》第90條僅向整體股東報告，除此之外本報告別無其他目的。本核數師不會就本報告的內容向任何其他人士負上或承擔任何責任。

### 意見之基礎

本核數師已按照香港會計師公會所頒佈之香港核數準則進行審核工作。審核範圍包括以抽查方式查核與財務報表所載數額及披露事項有關之憑證，亦包括評審董事於編製該等財務報表時所作之重大估計及判斷、所採用之會計政策是否適合貴公司與貴集團之具體情況，及有否貫徹應用並足夠披露該等會計政策。

## Auditors' Report

### 核數師報告

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

### 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 March 2006 and of the profit and cash flows of the group for the year then ended, and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

**PricewaterhouseCoopers**  
*Certified Public Accountants*

Hong Kong,  
28 June 2006

本核數師在策劃及進行審核工作時，均以取得所有本核數師認為必需之資料及解釋為目標，以便獲得充份之憑證，就該等財務報表是否存有重大錯誤陳述，作出合理確定。在作出意見時，本核數師亦已評估該等財務報表所載之資料在整體上是否足夠。本核數師相信我們之審核工作已為下列意見建立合理之基礎。

### 意見

本核數師認為，上述之財務報表足以真實兼公平地顯示 貴公司與 貴集團於二零零六年三月三十一日結算時之財務狀況，及 貴集團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妥為編製。

**羅兵咸永道會計師事務所**  
執業會計師

香港，  
二零零六年六月二十八日