

核數師報告 • AUDITORS' REPORT

致中國工商銀行(亞洲)有限公司股東之核數師報告

(前稱友聯銀行香港有限公司)
(於香港註冊成立之有限公司)

本核數師已審核載於第56至120頁之賬目，而該等賬目乃根據香港公認會計準則編撰。

董事及核數師之有關責任

香港公司條例規定公司董事須編撰真實而公平之賬目。於編撰真實而公平之賬目時，必須選擇合適之會計政策並貫徹實行。

本核數師之職責，乃就吾等之審核結果，對該等賬目作出獨立意見，並向 貴股東報告。

意見之基準

本核數師乃根據香港會計師公會頒佈之審核專業準則進行審核。審核範圍包括以查驗方式，審查賬目所載之數額及披露事項之有關證據，亦評估董事於編撰賬目期間所作之重要估計及判斷，並評估所採用之會計政策是否切合 貴行及 貴集團之狀況、有否貫徹實行及詳盡披露有關事項。

本核數師所規劃並進行之審核，務求獲悉一切吾等認為必需之資料及解釋，作為有力之證據，以確保賬目內並無重大之錯誤聲明。本核數師在作出意見時，亦已衡量該等賬目所載資料在整體上是否足夠。本核數師相信，吾等之審核已為本核數師之意見提供合理基準。

AUDITORS' REPORT TO THE SHAREHOLDERS OF INDUSTRIAL AND COMMERCIAL BANK OF CHINA (ASIA) LIMITED

(formerly known as Union Bank of Hong Kong Limited)
(incorporated in Hong Kong with limited liability)

We have audited the accounts set out on pages 56 to 120 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Hong Kong Companies Ordinance requires the directors to prepare accounts which give a true and fair view. In preparing accounts 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 accounts and to report our opinion to you.

BASIS OF OPINION

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

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 accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis for our opinion.

意見

本核數師認為，該等賬目乃根據香港公司條例而妥善編撰，足以真實而公平地反映 貴行及 貴集團於二零零零年十二月三十一日之財政狀況及 貴集團截至該日止年度之溢利及現金流量。

羅兵咸永道會計師事務所

執業會計師

香港，二零零一年二月二十七日

OPINION

In our opinion the accounts give a true and fair view of the state of affairs of the Bank and the Group as at 31st December 2000 and of the profit and cash flows of the Group for the year then ended and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 27th February 2001