
用心栽培美好將來 

Cultivating

A Bright Future



We are devoted to provide original, cost-effective and quality products to provide our customers with the best value. Through strategic acquisitions that create synergy with existing operations, we are able to strengthen our competitive position to secure a profitable growth in the long-term.

錦興提供獨特，價格相宜及優質之產品予客戶。通過策略性收購與現有業務產生協同效益，本集團得以加強競爭力及保障長遠利潤增長。



德勤·關黃陳方會計師行

Certified Public Accountants
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Hong Kong

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**Deloitte
Touche
Tohmatsu**

TO THE SHAREHOLDERS OF HANNY HOLDINGS LIMITED
(Incorporated in Bermuda with limited liability)

致錦興集團有限公司股東
(於百慕達註冊成立之有限公司)

We have audited the financial statements on pages 42 to 103 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

本核數師行已完成審核刊於第42頁至第103頁按照香港普遍採納之會計準則編製之財務報表。

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.

董事及核數師之個別責任

貴公司之董事須負責編製真實與公平之財務報表。在編製真實與公平之財務報表時，董事必須貫徹採用合適之會計政策。

It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

本行之責任乃根據本行審核工作之結果，對該等財務報表表達獨立意見，並向股東作出報告。

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 financial statements. It also includes an assessment of the significant estimates and judgments 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.

意見之基礎

本行乃按照香港會計師公會頒佈之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，亦包括評估董事於編製該等財務報表時所作之重大估計和判斷，所釐定之會計政策是否適合 貴公司及 貴集團之具體情況，及是否貫徹應用並足夠地披露該等會計政策。

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.

本行在規劃及進行審核工作時，均以取得一切本行認為必需之資料及解釋為目標，使本行能獲得充份憑證，就該等財務報表是否存有重大錯誤陳述，作出合理確定。在表達本行意見時，本行亦已衡量該等財務報表所載之資料在整體上是否足夠。本行相信，本行之審核工作已能為下列意見建立合理基礎。

TO THE SHAREHOLDERS OF HANNY HOLDINGS LIMITED (Continued)
(Incorporated in Bermuda with limited liability)

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 March 31, 2002 and of the loss 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.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong, July 18, 2002

致錦興集團有限公司股東(續)
(於百慕達註冊成立之有限公司)

意見

本行認為上述財務報表均真實與公平地反映 貴公司及 貴集團於二零零二年三月三十一日之財務狀況及 貴集團於截至該日止年度之虧損及現金流動情況，並已按香港公司條例之披露規定而妥善編製。

德勤•關黃陳方會計師行
執業會計師
香港，二零零二年七月十八日