



摩斯倫會計師事務所

34th Floor, The Lee Gardens
33 Hysan Avenue
Causeway Bay
Hong Kong

致大華國際(集團)有限公司股東
(於開曼群島註冊成立之有限公司)

To the members

DAH HWA INTERNATIONAL (HOLDINGS) LIMITED
(incorporated in the Cayman Islands with limited liability)

本核數師(以下簡稱「我們」)已完成審核刊於第20頁至第67頁按照香港公認會計原則編製之財務報表。

We have audited the financial statements on pages 20 to 67 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

董事及核數師的個別責任

Respective Responsibilities of Directors and Auditors

貴公司董事須負責編製真實與公平的財務報表。在編製真實與公平的財務報表時，董事必須貫徹採用合適的會計政策。

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.

我們的責任是根據我們審核工作的結果對財務報表作出獨立意見，並向股東報告。

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

意見之基礎

Basis of Opinion

我們是按照香港會計師公會所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內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作出之重大估計和判斷、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 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 judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's and the Group's circumstances, consistently applied and adequately disclosed.

我們策劃並進行審核工作時，均以取得一切我們認為必需之資料及解釋為目標，以使我們能獲得充份憑證，就該等財務報表是否存有重大錯誤陳述，作出合理之確定。於達至我們之意見時，我們已評估財務報表所呈列之資料整體是否充足。我們相信，我們之審核為我們所發表之意見提供合理基礎。

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.

意見

我們認為，財務報表真實與公平反映 貴公司及 貴集團於二零零三年三月三十一日之狀況以及 貴集團截至該日止年度之虧損及現金流量，並按香港公司條例之披露規定編製。

摩斯倫會計師事務所
英國特許會計師
香港執業會計師

香港
二零零三年七月二十五日

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 2003 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 Hong Kong Companies Ordinance.

Moores Rowland
Chartered Accountants
Certified Public Accountants

Hong Kong
25 July 2003