

# INDEPENDENT REVIEW REPORT

獨立審閱報告

## INDEPENDENT REVIEW REPORT TO THE BOARD OF DIRECTORS OF VITASOY INTERNATIONAL HOLDINGS LIMITED

### INTRODUCTION

We have been instructed by the Company to review the interim financial report set out on pages 17 to 30.

### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of an interim financial report to be in compliance with the relevant provisions thereof and Statement of Standard Accounting Practice 25 “Interim financial reporting” issued by the Hong Kong Society of Accountants. The interim financial report is the responsibility of, and has been approved by, the directors.

It is our responsibility to form an independent conclusion, based on our review, on the interim financial report and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### REVIEW WORK PERFORMED

We conducted our review in accordance with Statement of Auditing Standards 700 “Engagements to review interim financial reports” issued by the Hong Kong Society of Accountants. A review consists principally of making enquiries of group management and applying analytical procedures to the interim financial report and based thereon, assessing whether the accounting policies and presentation have been consistently applied unless otherwise disclosed. A review excludes audit procedures such as tests of controls and verification of assets, liabilities and transactions. It is substantially less in scope than an audit and therefore provides a lower level of assurance than an audit. Accordingly we do not express an audit opinion on the interim financial report.

## 致維他奶國際集團有限公司 董事會之獨立審閱報告

### 引言

本核數師(以下簡稱「我們」)已審閱 貴公司刊於第17頁至第30頁的中期財務報告。

### 董事及核數師的責任

根據《香港聯合交易所有限公司證券上市規則》(「上市規則」)，上市公司必須以符合上市規則中相關的規定及香港會計師公會所頒布的《會計實務準則》第25號－「中期財務報告」的規定編製中期財務報告。中期財務報告由董事負責，並由董事核准通過。

我們的責任是根據審閱的結果，就中期財務報告作出獨立結論，並根據我們議定的委任條款僅向 閣下(作為實體)報告我們的結論，而不作他用。我們概不會就本報告的內容向任何其他人士承擔任何責任或負債。

### 審閱工作

我們是按照香港會計師公會所頒布的《核數準則》第700號－「中期財務報告的審閱」進行審閱。審閱工作主要包括向集團管理層作出查詢及分析中期財務報告，評估中期財務報告中會計政策是否貫徹運用，賬項編列是否一致；賬項中另有說明的特別情況則除外。審閱不包括控制測試及資產、負債和交易驗證等審核程序。由於審閱的範圍遠較審核小，所給予的保證程度也較審核低，因此，我們不會對中期財務報告發表審核意見。

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### REVIEW CONCLUSION

On the basis of our review which does not constitute an audit, we are not aware of any material modifications that should be made to the interim financial report for the six months ended 30th September, 2003.

### KPMG

*Certified Public Accountants*

Hong Kong, 9th December, 2003

### 審閱結論

根據這項不構成審核的審閱工作，我們並沒有察覺截至二零零三年九月三十日止六個月的中期財務報告需要作出任何重大的修訂。

### 畢馬威會計師事務所

執業會計師

香港，二零零三年十二月九日