

## Independent Review Report

# Deloitte.

## 德勤

TO THE BOARD OF DIRECTORS OF HANNY HOLDINGS LIMITED  
(incorporated in Bermuda with limited liability)

### Introduction

We have been instructed by the Company to review the interim financial report set out on pages 22 to 47.

### Directors' responsibilities

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 Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the relevant provisions thereof. 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 HKICPA. 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.

### 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 September 30, 2005.

**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong  
December 13, 2005

## 獨立審閱報告

致錦興集團有限公司董事會  
(於百慕達註冊成立之有限公司)

### 引言

本核數師行(「本行」)已按 貴公司之指示審閱載於第22頁至第47頁之中期財務報告。

### 董事之責任

香港聯合交易所有限公司證券上市規則規定編製中期財務報告須遵守香港會計師公會(「香港會計師公會」)頒佈之香港會計準則第34號「中期財務報告」及其相關規則。中期財務報告乃由董事負責,並已獲董事審批。

本行之責任為根據本行之審核而對中期財務報告達致獨立之結論,並根據與本行所協定之聘用條款且非為其他目的而僅向閣下(作為一個整體)呈報。本行概不向任何其他人士就本報告之內容承擔責任或負責。

### 進行審閱工作

本行是按照香港會計師公會頒佈之核數準則第700號「審閱中期財務報告」進行審閱。審閱工作主要包括向集團管理層作出查詢及運用分析性程序對中期財務報告作出分析,並據此評估會計政策及呈列方式是否貫徹應用(另行披露者除外)。審閱工作並不包括審核程序,如測試監控及核實資產、負債和交易。審閱工作的範圍遠較審核工作少,故所給予的保證水平也較審核低,因此,本行不會對中期財務報告發表審核意見。

### 審閱結論

根據這項不構成審核的審閱工作,本行並不察覺須對截至二零零五年九月三十日止六個月之中期財務報告需作出任何重大修改。

**德勤•關黃陳方會計師行**  
執業會計師  
香港  
二零零五年十二月十三日