

Independent Review Report

獨立審閱報告



羅兵咸永道會計師事務所

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INDEPENDENT REVIEW REPORT TO THE BOARD OF DIRECTORS OF LINMARK GROUP LIMITED

(Incorporated in Bermuda with limited liability)

INTRODUCTION

We have reviewed the accompanying condensed consolidated interim balance sheet of Linmark Group Limited and its subsidiaries (the "Group") as of 31 October 2006 and the related condensed consolidated interim statements of income, changes in equity and cash flows for the six-month period then ended. The directors are responsible for the preparation and presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard No. 34, "Interim Financial Reporting". Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review 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.

SCOPE OF REVIEW

We conducted our review in accordance with International Standard on Review Engagements No. 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

獨立審閱報告

致林麥集團有限公司董事會

(於百慕達註冊成立之有限公司)

引言

本所已審閱林麥集團有限公司及其附屬公司(「貴集團」)於二零零六年十月三十一日之簡明綜合中期資產負債表及截至該日止六個月期間之相關簡明綜合中期收益表、簡明綜合中期權益變動表及簡明綜合中期現金流量表。董事須負責根據國際會計準則第34號「中期財務報告」編製和呈報本簡明綜合中期財務資料。本所之責任是根據審閱結果，對本簡明綜合中期財務資料作出結論，並按照雙方協定的應聘書條款僅向整體董事會報告本所的結論，除此之外本報告別無其他目的。本所不會就本報告的內容向任何其他人士負上或承擔任何責任。

審閱範圍

本所已按照國際審閱聘用協定準則第2410號「由實體的獨立核數師執行的中期財務資料審閱」進行審閱工作。審閱中期財務資料主要包括向負責財務和會計事務的人員作出查詢，及進行分析性和其他審閱程序。審閱的範圍遠較根據國際審計準則進行審計的範圍為小，故不能令本所可保證本所將知悉在審計中可能被發現的所有重大事項。因此，本所不會發表審計意見。

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information is not prepared, in all material respects, in accordance with International Accounting Standard No. 34, "Interim Financial Reporting".

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 12 December 2006

結論

按照本所的審閱結果，本所並無發現任何事項，令本所相信隨附的簡明綜合中期財務資料在各重大方面未有根據國際會計準則第34號「中期財務報告」而編製。

羅兵咸永道會計師事務所

執業會計師

香港，二零零六年十二月十二日