

# 中國審計師報告

## PRC AUDITORS' REPORT

信永中和  
ShineWing

信永中和會計師事務所

**ShineWing**  
certified public accountants

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### 山東新華製藥股份有限公司全體股東：

我們審計了後附的山東新華製藥股份有限公司(以下簡稱貴公司)合併及母公司財務報表，包括2006年12月31日的資產負債表，2006年度的利潤表、現金流量表以及財務報表附註。

### 管理層對財務報表的責任

按照企業會計準則和《企業會計制度》的規定編制財務報表是貴公司管理層的責任。這種責任包括：(1)設計、實施和維護與財務報表編制相關的內部控制，以使財務報表不存在由於舞弊或錯誤而導致的重大錯報；(2)選擇和運用恰當的會計政策；(3)作出合理的會計估計。

### ALL SHAREHOLDERS OF SHANDONG XINHUA PHARMACEUTICAL COMPANY LIMITED:

We have audited the accompanying financial statements (consolidated and company) of Shandong Xinhua Pharmaceutical Company Limited ("the Company"), which comprise the balance sheet as at 31 Dec. 2006, and the income statement, and cash flow statement for the year then ended, and notes to the financial statements.

### Management's Responsibility for the Financial Statements

The Company's management is responsible for the preparation of these financial statements in accordance with the Accounting Standards for Business Enterprises and the Accounting Regulations for Business Enterprises issued by the Ministry of Finance of the People's Republic of China. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

## 註冊會計師的責任

我們的責任是在實施審計工作的基礎上對財務報表發表審計意見。我們按照中國註冊會計師審計準則的規定執行了審計工作。中國註冊會計師審計準則要求我們遵守職業道德規範，計劃和實施審計工作以對財務報表是否不存在重大錯報獲取合理保證。

審計工作涉及實施審計程序，以獲取有關財務報表金額和披露的審計證據。選擇的審計程序取決於註冊會計師的判斷，包括對由於舞弊或錯誤導致的財務報表重大錯報風險的評估。在進行風險評估時，我們考慮與財務報表編制相關的內部控制，以設計恰當的審計程序，但目的並非對內部控制的有效性發表意見。審計工作還包括評價管理層選用會計政策的恰當性和作出會計估計的合理性，以及評價財務報表的總體列報。

我們相信，我們獲取的審計證據是充分、適當的，為發表審計意見提供了基礎。

## 審計意見

我們認為，貴公司財務報表已經按照企業會計準則和《企業會計制度》的規定編制，在所有重大方面公允反映了貴公司2006年12月31日的財務狀況以及2006年度的經營成果和現金流量。

### 信永中和會計師事務所

中國註冊會計師：郎爭

中國註冊會計師：張新衛

中國 北京  
二〇〇七年三月二十三日

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with China's Auditing Standards for the Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements comply with the requirements of the Accounting Standards for Business Enterprises and the Accounting Regulations for Business Enterprises issued by the Ministry of Finance of the People's Republic of China and present fairly, in all material respects, the financial position of the Company as at 31 Dec.2006, and the results of operations and cash flows of the Company for the year then ended.

### ShineWing Certified Public Accountants

Certified Public Accountant, PRC Lang Zheng

Certified Public Accountant, PRC Zhang Xinwei

Beijing, PRC  
23 March 2007