

# 獨立核數師報告

## INDEPENDENT AUDITOR'S REPORT

# Deloitte.

## 德勤

致：深圳科技控股有限公司  
(於百慕達註冊成立之有限公司)  
全體股東

吾等已審核第35頁至第93頁所載之深圳科技控股有限公司(「貴公司」)及其附屬公司(「統稱「貴集團」」)之綜合財務報表，該等報表包括於二零零六年十二月三十一日之綜合資產負債表及截至該日止年度之綜合損益表、綜合權益變動表及綜合現金流量表，以及主要會計政策及其他詮釋性附註之概要。

### 董事對綜合財務報表應負之責任

貴公司董事負責根據香港會計師公會所頒佈之香港財務報告準則及香港公司條例之披露規定編製及真實與公允地呈列該等綜合財務報表。此責任包括設計、實施及維持有關編製及真實與公允地呈列綜合財務報表之內部監控，使綜合財務報表不會因欺詐或錯誤出現重大錯誤陳述；選擇及應用適當會計政策；及作出於具體情況下屬合理之會計估計。

### 核數師之責任

吾等之責任是根據吾等之審核工作對該等綜合財務報表發表意見。根據百慕達公司法第90條，吾等僅向全體股東報告，除此之外，本報告不可作其他用途。吾等不會就本報告之內容向任何其他人士負上或承擔任何責任。吾等乃按照香港會計師公會頒佈之香港核數準則進行審核工作。該等準則要求吾等遵守職業道德要求及計劃與執行審核工作，以就綜合財務報表是否並無出現重大錯誤陳述取得合理保證。

TO THE SHAREHOLDERS OF SHENZHEN HIGH-TECH HOLDINGS LIMITED  
深圳科技控股有限公司  
(incorporated in Bermuda with limited liability)

We have audited the consolidated financial statements of Shenzhen High-Tech Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") set out on pages 35 to 93, which comprise the consolidated balance sheet as at 31st December, 2006, and the consolidated income statement, the consolidated statement of changes in equity and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### Directors' responsibility for the consolidated financial statements

The directors of the Company are responsible for the preparation and the true and fair presentation of these consolidated financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of the Hong Kong Companies Ordinance. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of the consolidated 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.

### Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with Section 90 of the Bermuda Companies Act and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the consolidated financial statements are free from material misstatement.

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審核工作包括執行情序以取得有關綜合財務報表內之數額及披露事項之審核憑證。所選擇之程序取決於核數師之判斷，包括評估綜合財務報表因欺詐或錯誤出現重大錯誤陳述之風險。於作出該等風險評估時，核數師考慮有關該實體編製及真實與公允地呈列綜合財務報表之內部監控，以設計於具體情況下屬適當之審核程序，但並非用於評估該實體之內部監控之效率。審核工作亦包括評估所採用之會計政策是否適當及董事作出之會計估計是否合理，以及評估財務報表之整體呈列。

吾等相信，吾等已取得之審核憑證乃足夠及適當，可為吾等之審核意見提供基礎。

### 意見

吾等認為，該等綜合財務報表已根據香港財務報告準則，真實與公允地反映 貴集團於二零零六年十二月三十一日之財務狀況及 貴集團於截至該日止年度之虧損及現金流量，並已按照香港公司條例之披露要求妥當編製。

德勤•關黃陳方會計師行  
執業會計師

香港  
二零零七年四月二十日

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the consolidated 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the consolidated 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 consolidated financial statements give a true and fair view of the state of affairs of the Group as at 31st December, 2006 and of the Group's loss and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

Deloitte Touche Tohmatsu  
Certified Public Accountants

Hong Kong  
20th April, 2007