

德勤·關黃陳方會計師行

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**Deloitte  
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致大華國際（集團）有限公司股東  
（於開曼群島註冊成立之有限公司）

**TO THE SHAREHOLDERS OF DAH HWA  
INTERNATIONAL (HOLDINGS) LIMITED**

*(Incorporated in the Cayman Islands with limited liability)*

本核數師（以下簡稱「我們」）已完成審核刊於第29頁至第70頁按照香港公認會計原則編製之財務報表。

We have audited the financial statements on pages 29 to 70 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

**董事及核數師的個別責任**

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS  
AND AUDITORS**

貴公司董事須編製真實與公平的財務報表。在編製真實與公平的財務報表時，董事必須貫徹採用合適的會計政策。

The Company's directors are responsible for the preparation of financial statements which give a true and fair view. In preparing financial statements which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

我們的責任是根據我們審核工作的結果對財務報表作出獨立意見，並向股東報告。

It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**意見之基礎**

**BASIS OF OPINION**

我們是按照香港會計師公會所頒佈之核數準則進行審核工作，惟我們之審核範圍受到下列原因限制。

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants except that the scope of our work was limited as explained below.

## 意見之基礎 (續)

審核範圍包括以抽查方式查核與財務報表內所載數額及披露事項有關之憑證，亦包括評估董事於編製該等財務報表時作出之重大估計和判斷、所釐定之會計政策是否適合貴公司及貴集團之具體情況、及是否貫徹應用並足夠地披露該等會計政策。

我們策劃進行審核工作時，均以取得一切我們認為必需之資料及解釋為目標，以使我們能獲得充份憑證，就該等財務報表是否存有重大錯誤陳述，作出合理之確定。然而，我們所取得之憑據如下文所述甚為有限。以下有關貴集團之聯營公司之金額已計入根據未經審核管理賬目計算之財務報表內，而我們未能取得足夠資料及解釋以令吾等信服該等金額已公平地呈列在財務報表之內：

- (i) 計入截至二零零一年三月三十一日止年度綜合損益表之應佔聯營公司業績為數12,105,230港元；
- (ii) 計入於二零零一年三月三十一日之綜合資產負債表之應佔聯營公司資產淨值為數31,709,435港元；

## BASIS OF OPINION (Continued)

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Company and the Group, consistently applied and adequately disclosed.

We planned our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. However, evidence available to us was limited as explained below. The following amounts in respect of the Group's associate have been included in the financial statements based on unaudited management accounts and we were unable to obtain sufficient information and explanations to satisfy ourselves that such amounts were fairly stated in the financial statements:

- (i) the share of results of the associate amounting to HK\$12,105,230 included in the consolidated income statement for the year ended 31 March 2001;
- (ii) the share of net assets of the associate amounting to HK\$31,709,435 included in the consolidated balance sheet as at 31 March 2001;

## 意見之基礎 (續)

(iii) 計入於二零零一年三月三十一日之 貴公司資產負債表之 聯營公司投資為數 35,720,000 港元；及

(iv) 財務報表附註 15 所披露之 聯營公司財務資料。

上述金額如有任何調整將影響 貴公司及 貴集團於二零零一年三月三十一日之資產淨值及截至當日止年度之本集團之虧損。

## 審核範圍之限制所引致之保留意見

除我們為就有關之聯營公司取得足夠證據而可能需作出之任何調整外，我們認為財務報表真實及公平地反映 貴公司及 貴集團於二零零一年三月三十一日之財務狀況，以及 貴集團截至該日止年度之虧損及現金流量，並已根據香港公司條例之披露規定而適當地編製。

僅就有關之聯營公司為我們之審核工作所帶來之限制而言，我們並未取得吾等認為進行審核工作所需之所有資料及解釋。

德勤•關黃陳方會計師行  
執業會計師

香港，二零零一年七月三十一日

## BASIS OF OPINION (Continued)

(iii) the investment in the associate of HK\$35,720,000 included in the Company's balance sheet as at 31 March 2001; and

(iv) the financial information in respect of the associate disclosed in note 15.

Any adjustment to the above amounts would affect the net asset of the Company and the Group as at 31 March 2001 and the loss of the Group for the year then ended.

## QUALIFIED OPINION ARISING FROM LIMITATION OF AUDIT SCOPE

Except for any adjustment that might have been found to be necessary had we been able to obtain sufficient evidence concerning the associate, in our opinion the financial statements give a true and fair view of the state of affairs of the Company and the Group as at 31 March 2001 and of the loss and cash flows of the Group for the year then ended and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

In respect alone of the limitation on our work relating to the associate, we have not obtained all the information and explanations that we considered necessary for the purpose of our audit.

Deloitte Touche Tohmatsu  
Certified Public Accountants

Hong Kong, 31 July 2001