



摩斯倫會計師事務所

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Causeway Bay
Hong Kong

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 members

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25頁至第76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 25 to 76 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

貴公司董事須負責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.

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。

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 judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's and the Group's circumstances, consistently applied and adequately disclosed.

意見之基礎 (續)

我們策劃審核工作時，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有所限制。

1. 由於我們並非 貴公司及 貴集團截至二零零一年三月三十一日止年度財務報表之核數師，該財務報表乃由另一間核數師行審核，並於二零零一年七月三十一日發表有保留意見的核數報告，我們並無進行審核及對此等發表比較數字之財務報表不會表示任何意見。
2. 如財務報表附註16所述， 貴公司及 貴集團已就一間聯營公司確認重大虧損。雖然導致虧損之交易乃於過往年度進行，惟基於附註16所述之原因，並未將虧損分配為前期調整。我們未能衡量有關前期調整之實際數額及時間。

於達至我們之意見時，我們已評估財務報表所呈列之資料整體是否充足。我們相信，我們之審核為我們所發表之意見提供合理基礎。

未能發表意見

由於「意見之基礎」一節所述限制而可能出現之重大影響，我們未能就財務報表能否真實及公平反映 貴集團截至二零零二年三月三十一日止年度之虧損及現金流量，以及財務報表是否按香港公司條例之披露規定而妥善編制發表意見。我們認為，財務報表真實與公平反映 貴公司及 貴集團於二零零二年三月三十一日之狀況。

BASIS OF OPINION (Continued)

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.

1. As we were not the auditors of the Company in respect of the financial statements of the Company and the Group for the year ended 31 March 2001, which were audited by another firm of auditors whose report dated 31 July 2001 was qualified, we did not audit and therefore express no opinion on these financial statements, which are presented herewith as comparative amounts.
2. As detailed in note 16 to the financial statements, the Company and the Group have recognised significant loss in relation to an associate. Whilst the transactions that resulted in the loss took place in previous years, no allocation of the loss as prior year adjustments has been made due to reasons as stated in note 16. We are unable to quantify the exact amounts and timing of such prior year adjustments.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

DISCLAIMER OF OPINION

Because of the significance of possible effects of the limitation referred to in the "Basis of opinion" section, we are unable to form an opinion as to whether the financial statements give a true and fair view of the loss and cash flows of the Group for the year ended 31 March 2002 and as to whether the financial statements have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance. 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 2002.

未能發表意見 (續)

僅就「意見之基礎」一節所述事宜而對我們之工作造成之限制而言：

- (a) 我們並未獲得我們認為所需以進行我們審核工作之所有資料及解釋；及
- (b) 我們未能決定賬冊是否妥善存置。

摩斯倫會計師事務所

英國特許會計師

香港執業會計師

香港

二零零二年七月十九日

DISCLAIMER OF OPINION *(Continued)*

In respect alone of the limitations on our work regarding the matters specified in the "Basis of opinion" section:

- (a) we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- (b) we were unable to determine whether proper books of accounts had been kept.

Moores Rowland

Chartered Accountants

Certified Public Accountants

Hong Kong

19 July 2002