

## AUDITORS' REPORT ON THE PROFORMA FINANCIAL STATEMENTS

備考財務報表之核數師報告書

LINFAIR HOLDINGS LIMITED  
福茂控股有限公司

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### TO THE DIRECTORS OF LINFAIR HOLDINGS LIMITED

(incorporated in the Cayman Islands with limited liability)

### 致福茂控股有限公司

(於開曼群島註冊成立之有限公司)

列位董事

We have audited the proforma financial statements on pages 38 to 79 which have been prepared in accordance with the accounting policies set out in note 3 to the proforma financial statements which comply with accounting principles generally accepted in Hong Kong except that the effects of the group reorganisation entered into after the balance sheet date have been accounted for using merger accounting which is not in accordance with the requirements of Statement of Standard Accounting Practice 27 "Accounting for group reconstructions" ("SSAP 27") issued by the Hong Kong Institute of Certified Public Accountants. Although the group reorganisation meets the definition of a group reconstruction under SSAP 27, SSAP 27 specifies that financial statements should not incorporate a combination which occurs after the date of the most recent balance sheet included in the financial statements.

吾等已完成審核載於第38至79頁的備考財務報表，此報表乃根據備考財務報表附註3所載合乎香港公認會計原則的會計政策編製，惟於結算日後進行集團重組的影響已按合併會計法入賬，該會計處理方法並無遵照香港會計師公會頒佈之會計實務準則第27號「集團重組會計處理」（「會計實務準則第27號」）進行。集團重組雖符合會計實務準則第27號集團對集團重組所下的定義，但會計實務準則第27號訂明在最近結算日以後發生的合併事項不應包括在財務報表內。

### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The Company's directors are responsible for the preparation of proforma financial statements which are properly prepared in accordance with the accounting policies set out in note 3 to the proforma financial statements. In preparing such proforma financial statements it is fundamental that appropriate accounting policies are selected and applied consistently.

### 董事及核數師各自的責任

貴公司董事對按照備考財務報表附註3所載會計政策妥為編製的備考財務報表編製工作負責。在編製該等備考財務報表時，選擇並貫徹採用合適的會計政策至為重要。

It is our responsibility to form an independent opinion, based on our audit, on those proforma financial statements and to report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

吾等的責任是根據審核的結果，對該等備考財務報表出具獨立意見，並僅向 台端報告，除此之外本報告別無其他目的。吾等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。

## AUDITORS' REPORT ON THE PROFORMA FINANCIAL STATEMENTS

### 備考財務報表之核數師報告書

#### BASIS OF OPINION

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the proforma financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the proforma financial statements, and of whether the accounting policies are appropriate to the circumstances of the Group, consistently applied and adequately disclosed.

We planned and performed 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 proforma financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the proforma financial statements. We believe that our audit provides a reasonable basis for our opinion.

#### OPINION

In our opinion the proforma financial statements for the year ended 31st March, 2005 have been properly prepared in accordance with the accounting policies set out in note 3 to the proforma financial statements and the disclosure requirements of the Hong Kong Companies Ordinance.

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*

Hong Kong  
12th July, 2005

#### 意見基準

吾等乃按照香港會計師公會頒佈的核數準則進行審核工作。審核範圍包括以抽查方式查核與備考財務報表所載數額及披露事項有關的憑證，亦包括評估董事於編製該等備考財務報表時所作的重大估計和判斷，所釐定的會計政策是否適合貴公司的具體情況，以及有否貫徹採用並充份披露該等會計政策。

吾等在策劃和進行審核工作時，均以取得一切吾等認為必需的資料及解釋為目標，使吾等能獲得充份憑證，就備考財務報表是否存在重要錯誤陳述，作出合理的確定。在作出意見時，吾等亦已衡量備考財務報表所載資料在整體上是否足夠。吾等相信，吾等的審核工作已為下列意見建立合理基礎。

#### 意見

吾等認為，此截至二零零五年三月三十一日止年度的備考財務報表止年度已按照備考財務報表附註3所載的會計政策以及香港公司條例的披露要求而妥善編製。

德勤•關黃陳方會計師  
香港執業會計師  
謹啟

香港，二零零五年七月十二日