

# 核數師報告 Independent Auditors' Report



羅兵咸永道會計師事務所

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## 獨立核數師報告

致深圳中航實業股份有限公司全體股東：  
(於中華人民共和國成立之股份有限公司)

本核數師已完成審核深圳中航實業股份有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)載於第118至191頁之綜合財務報表，當中包括綜合及貴公司於二零零六年十二月三十一日的資產負債表、及截至該日止年度的綜合損益表、綜合權益變動表及綜合現金流量表以及主要會計政策概要及其他附註解釋。

## 董事就財務報表須承擔的責任

貴公司董事須負責遵照國際財務報告準則及香港公司條例披露規定，編製及真實而公平地列報該等綜合財務報表。這責任包括設計、實施及維護與編製真實公平地列報的財務報表有關的內部監控，以確保並無重大錯誤陳述(不論是否因欺詐或錯誤引起)；選擇並應用適當的會計政策；及在不同情況下作出合理之會計估算。

## 核數師的責任

本核數師的責任是根據本核數師審核工作的結果，對該等財務報表表達意見。本核數師的審核工作乃按照國際審計準則進行。此等準則規定本核數師須遵守道德規定以計劃及進行審核，以合理確定此等財務報表是否不存有任何重大錯誤陳述。

## INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF CATIC SHENZHEN HOLDINGS LIMITED

*(Established in the People's Republic of China with limited liability)*

We have audited the consolidated financial statements of CATIC Shenzhen Holdings Limited (the "Company") and its subsidiaries (together, the "Group") set out on pages 118 to 191, which comprise the consolidated and Company balance sheets 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 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 International Financial Reporting Standards 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 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. We conducted our audit in accordance with International Standards on Auditing. 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.

## 核數師報告 Independent Auditors' Report

截至二零零六年十二月三十一日止年度 For the year ended 31st December 2006

審核包括進程序以取得與財務報表所載金額及披露事項有關的審核憑證。選取的該等程序須視乎核數師的判斷，包括評估財務報表的重大錯誤陳述（不論是否因欺詐或錯誤引起）的風險。在作出該等風險評估時，核數師考慮與公司編製真實公平呈列財務報表有關的內部監控，以設計適當審核程序，但並非為對公司的內部監控是否有效表達意見。審核亦包括評價董事所採用的會計政策是否恰當及所作的會計估算是否合理，以及評價財務報表的整體呈列方式。

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 and true and fair presentation 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 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 financial statements.

本核數師相信，本核數師已取得充分恰當的審核憑證，為本核數師的審核意見提供了基礎。

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

### 意見

本核數師認為該等綜合財務報表已根據國際財務報告準則真實兼公平地反映貴公司及貴集團於二零零六年十二月三十一日的事務狀況及貴集團截至該日止年度的盈利及現金流量，並已按照香港《公司條例》披露規定妥為編製。

### OPINION

In our opinion, the consolidated financial statements give a true and fair view of the state of affairs of the Company and the Group as at 31st December 2006 and of the Group's profit and cash flows for the year then ended in accordance with International Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

### 其他事項

本報告載有本核數師之意見，並僅向整體股東作出報告，除此以外本報告並無其他用途。本核數師不會就本報告的內容向任何其他人士承擔或負上任何責任。

### OTHER MATTERS

This report, including the opinion, has been prepared for and only for 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.

羅兵咸永道會計師事務所  
香港執業會計師

PricewaterhouseCoopers  
Certified Public Accountants

香港，二零零七年六月六日

Hong Kong, 6th June 2007