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致康師傅控股  
(在開曼群島註冊)  
股東

貴公司  
港財務報告準則及按  
規定，負責編製及真實  
目。此責任包括設計、  
真實而公平地呈列賬目  
使賬目不存在由於欺詐或  
錯誤陳述；選擇和應用適  
因應情況作出合理之會計

## 核數師之責任

本核數師之責任是根據  
作出意見，並將此意見  
其他用途。我們對賬目之內容  
其他人士負責。我們的審  
已根據香港會計師公會頒佈之香港審  
進行。該等標準要求我們遵守操守規定  
策劃及執行審核工作，就該等賬目是否  
真實而公平陳述，作出合理之確定

# 獨立核數師報告 Independent Auditors' Report

## 核數師之責任 (續)

審核包括進程序以獲取有關該賬目所載金額及披露資料之憑證。所選定之程序取決於我們之判斷，包括評估由於欺詐或錯誤而導致賬目存有重大錯誤陳述之風險。在作出該等風險評估時，我們考慮與貴集團編製及真實而公平地呈列賬目相關之內部監控，以設計適當之審核程序，但並非旨在就貴集團之內部監控之效能發表意見。審核亦包括評估所採用之會計政策之合適性及董事所作出之會計估計之合理性，以及就賬目之整體呈列方式作出評估。

本核數師相信，我們所獲得之審核憑證就提出審核意見而言屬充分恰當。

## 意見

本核數師認為，本賬目已根據香港財務報告準則真實兼公平地反映貴集團於二零零七年十二月三十一日之財務狀況及截至該日止年度其溢利及現金流量，並已按照香港公司條例之披露規定妥為編製。

馬賽會計師事務所有限公司  
香港執業會計師

香港  
二零零八年四月二十一日

柯銘樵  
執業牌照號碼：P04786

## Auditors' responsibility (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Group'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 Group'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.

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 the Group's affairs as at 31 December 2007 and of its profit 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.

**Mazars CPA Limited**  
Certified Public Accountants

Hong Kong  
21 April 2008

Or Ming Chiu  
Practising Certificate number: P04786