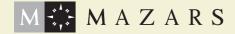


Independent Auditor's Report



### 致康師傅控股有限公司

(在開曼群島註冊成立之有限公司) **全體股東** 

本核數師已審核列載於第65頁至181頁之 康師傅控股有限公司(「貴公司」)及其附 屬公司(統稱「貴集團」)之賬目,此賬目 包括於2010年12月31日之綜合及公司財 務狀況表,截至該日止年度之綜合收益 表,綜合全面收益表,綜合股東權益變 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説明。

# 董事編製綜合財務報表之責任

貴公司董事負責遵照香港會計師公會頒 佈之香港財務報告準則及香港公司條例 之披露規定編製反映真實兼公平觀點之 綜合財務報表,並對董事釐定就確保編 製並無重大錯誤陳述(不論其由欺詐或錯 誤引起)之綜合財務報表而言屬必要之有 關內部監控負責。

### 核數師之責任

本核數師之責任是根據我們之審核對此 賬目作出意見,並將此意見僅向閣下匯 報而不作其他用途。我們不就此報告之 內容,對任何其他人士負責或承擔責 任。我們的審核工作已根據香港會計師 公會頒佈之香港審計準則進行。該等準 則要求我們遵守操守規定,並策劃及進 行審核工作,就該等賬目是否存有重大 錯誤陳述,作出合理之確定。 To the shareholders of

### Tingyi (Cayman Islands) Holding Corp.

(incorporated in the Cayman Islands with limited liability)

We have audited the consolidated financial statements of Tingyi (Cayman Islands) Holdings Corp. (the "Company") and its subsidiaries (together "the Group") set out on pages 65 to 181, which comprise the consolidated and the Company's statements of financial position as at 31 December 2010, and the consolidated income statement, consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**MAZARS CPA LIMITED** 

瑪澤會計師事務所有限公司 42nd Floor, Central Plaza,

18 Harbour Road, Wan Chai, Hong Kong 香港灣仔港灣道18號中環廣場42樓

# Directors' responsibility for the consolidated financial statements

The directors of the Company are responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the disclosure requirements of the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on these consolidate financial statements based on our audit 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. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the HKICPA. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. <u>獨立核數師報告</u>

Independent Auditor's Report

審核包括進行程序以獲取有關該賬目所 載金額及披露資料之憑證。所選定之料 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而導致賬目存有重大錯誤而導致賬目存有重大錯誤, 考慮與貴不作出該等風險實而公平 號目相關之內部監控,以設加計 之效能發表意見。審核亦包括許 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 2010年12月31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。 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements that give a true and fair view 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 consolidated 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 affairs of the Company and the Group as at 31 December 2010 and of the Group's 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.

#### 瑪澤會計師事務所有限公司 *手进わ世会社研*

*香港執業會計師* 香港 2011年3月21日

**陳志明** 執業牌照號碼: P05132 **Mazars CPA Limited** *Certified Public Accountants* Hong Kong, 21 March 2011

Chan Chi Ming Andy Practising Certificate number: P05132