

# Independent Auditors' Report

## 獨立核數師報告

### AUDITORS' RESPONSIBILITY (continued)

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 auditors' 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 auditors consider internal control relevant to the entity's preparation of 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 financial position of the Group as at 30 September 2016, and of the Group's financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance.

### 核數師之責任 (續)

審核涉及執行程式以獲取有關綜合財務報告所載金額及披露資料的審核憑證。所選定之程式須視乎核數師之判斷，包括評估綜合財務報告之重大錯誤陳述（不論是否因欺詐或錯誤引起）之風險。在作出該等風險評估時，核數師將考慮與公司編製及真實公平地呈列綜合財務報告有關之內部監控，以設計適當的審核程式，但並非旨在就實體內部監控是否有效發表意見。審核範圍亦包括評估所採用會計政策是否恰當及董事所作出之會計估算是否合理，以及對綜合財務報告之整體呈列方式作出評價。

吾等相信，吾等所獲得之審核憑證乃充足和適當地為吾等之審核意見提供基礎。

### 意見

吾等認為，該等綜合財務報告已根據香港財務報告準則真實而公平地反映貴集團於二零一六年九月三十日之財務狀況，及貴集團截至該日止年度之財務業績及現金流量，並按照香港公司條例之披露規定妥為編製。