

核數師報告書

AUDITORS' REPORT



致市區重建局董事會

本核數師（以下簡稱「我們」）已審核刊於第八十五頁至第一百一十五頁按照香港公認會計原則編製的財務報表。

市區重建局及核數師之責任

《市區重建局條例》規定市區重建局必須編製真實與公平的財務報表。在編製該等財務報表時，市區重建局必須貫徹採用合適的會計政策。

我們的責任是根據我們審核工作的結果，對該等財務報表作出獨立意見，並向董事會匯報。

意見之基礎

我們是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財務報表所載數額及披露事項有關的憑證，亦包括評估市區重建局於編製該等財務報表時所作的主要估計和判斷、所釐定的會計政策是否適合市區重建局及集團的具體情況，以及有否貫徹運用並足夠披露該等會計政策。

我們在策劃和進行審核工作時，均以取得一切我們認為必須的資料及解釋為目標，使我們能獲得充份的憑證，就該等財務報表是否存有重大的錯誤陳述，作合理的確定。在作出意見時，我們亦已衡量該等財務報表所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理的基礎。

To the Members of the Board of the Urban Renewal Authority

We have audited the financial statements on pages 85 to 115 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of the Authority and auditors

The Urban Renewal Authority Ordinance requires the Authority to prepare financial statements which give a true and fair view. In preparing financial statements which give a true and fair view, it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Authority in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Authority and 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 financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

意見

我們認為，上述財務報表均真實與公平地反映市區重建局於二零零二年三月三十一日的財政狀況及集團截至該日止期內的業績和現金流量，並已按照《香港公司條例》之披露規定適當編製。

羅兵咸永道會計師事務所

香港執業會計師

香港 二零零二年七月十五日

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Authority and the Group as at 31 March 2002 and of the Group's results and cash flows for the period from 1 May 2001 to 31 March 2002 and have been properly prepared in accordance with the disclosure requirements of the Hong Kong Companies Ordinance.

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong 15 July 2002