

# Jamaica Broilers Group Limited 1999

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## Auditors' Report

We have audited the financial statements as set out. These financial statements are the responsibility of the directors and management of the company, The directors and management are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent, follow applicable accounting standards and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company and the group will continue in business, The directors and management are responsible for keeping proper accounting records, for safeguarding the assets of the company and the group and for the prevention and detection of fraud and other irregularities. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with standards on auditing generally accepted in Jamaica. Those standards require that we plan and perform the audit to obtain all the information and explanations which we considered necessary to provide us with reasonable assurance that the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by the directors and management, as well as evaluating the overall financial statements presentation, We believe our audit provides a reasonable basis for our opinion.

In our opinion, based on our examination and on the reports of the auditors of those subsidiaries not audited by us, proper accounting records have been kept and the financial statements, which are in agreement therewith, give a true and fair view of the state of affairs of the company and the group as at 1 May 1999 and of the results

of operations and cash flows of the group for the year then ended, so far as concerns the members of the company, and have been prepared in accordance with generally accepted accounting principles and comply with the provisions of the Companies Act.

PriceWaterhouseCoopers.

Chartered Accountants

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