

The information set forth in this Appendix does not form part of the Accountant's Report from PricewaterhouseCoopers, Certified Public Accountants, Hong Kong, the reporting accountant of the Company, as set forth in Appendix I to this prospectus, and is included herein for information only. The unaudited pro forma financial information should be read in conjunction with the section headed "Financial Information" of this prospectus and the Accountant's Report set forth in Appendix I to this prospectus.

A. UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS

The following is an illustrative unaudited pro forma statement of adjusted net tangible assets of the Group prepared on the basis of the notes set out below for the purpose of illustrating the effect of the Placing on the net tangible assets of the Group attributable to the equity holders of the Company as at 31 December 2010 as if the Placing had taken place on 31 December 2010.

This unaudited pro forma statement of adjusted net tangible assets has been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of the combined net tangible assets of the Group as at 31 December 2010 or at any future dates following the Placing.

	Unadjusted audited combined net tangible assets of the Group attributable to the equity holders of the Company as at 31 December 2010 HK\$	Estimated net proceeds from the Placing HK\$	Unaudited pro forma adjusted net tangible assets of the Group attributable to the equity holders of the Company HK\$	Unaudited pro forma adjusted net tangible assets per share HK\$
Based on an Offer Price of HK\$0.80 per Share	<u>15,285,116</u>	<u>18,637,690</u>	<u>33,922,806</u>	<u>0.19</u>
Based on an Offer Price of HK\$1.20 per Share	<u>15,285,116</u>	<u>36,187,690</u>	<u>51,472,806</u>	<u>0.29</u>

Notes:

- (1) The unadjusted audited combined net tangible assets attributable to the equity holders of the Company as at 31 December 2010 is extracted from the Accountant's Report set out in Appendix I to this prospectus, which is based on the audited combined net assets of the Group attributable to the equity holders of the Company of HK\$15,285,116.
- (2) The estimated net proceeds from the Placing are based on the indicative Placing Prices of HK\$0.8 and HK\$1.2 per Share respectively after deduction of the estimated placing commission and other related fees and expenses.

- (3) The unaudited pro forma net tangible assets per Share is arrived at after the adjustments referred to in Note 2 above and on the basis that 180,000,000 Shares to be in issue immediately upon the completion of the Placing but takes no account of any Shares which may be issued upon the exercise of the options which may be granted under the Share Option Scheme.
- (4) No adjustment has been made to reflect any trading result or other transaction of the Group entered into subsequent to 31 December 2010.

B. UNAUDITED PRO FORMA EARNINGS PER SHARE

The following unaudited pro forma earnings per Share has been prepared on the basis of the notes set out below for the purpose of illustrating the effect of the Placing as if it had been taken place on 1 January 2010. This unaudited pro forma earnings per Share has been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of earnings per Share of the Group for the year ended 31 December 2010 or any future period.

Combined profit attributable to equity holders of the Company for the year ended 31 December 2010 (<i>Note 1</i>)	HK\$9,185,202
Unaudited pro forma basic earnings per Share (<i>Note 2</i>)	HK\$0.051

Notes:

- (1) The combined profit attributable to equity holders of the Company for the year ended 31 December 2010 is extracted from the Accountant's Report set out in Appendix I to this prospectus.
- (2) The unaudited pro forma earnings per Share is calculated by dividing the combined profit attributable to the equity holders of the Company for the year ended 31 December 2010, by a total of 180,000,000 shares to be in issue immediately upon completion of the Placing were issued and outstanding during the entire year assuming that the Company had been listed since 1 January 2010. The calculation assumes that the options which may be granted under the Share Option Scheme will not be exercised.

C. LETTER FROM REPORTING ACCOUNTANT

The following is the text of a report received from PricewaterhouseCoopers, Certified Public Accountants, Hong Kong, for the purpose of incorporation in this prospectus.



羅兵咸永道會計師事務所

PricewaterhouseCoopers
22nd Floor, Prince's Building
Central, Hong Kong

ACCOUNTANT'S REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION**TO THE DIRECTORS OF LEGEND STRATEGY INTERNATIONAL HOLDINGS GROUP COMPANY LIMITED**

We report on the unaudited pro forma financial information of Legend Strategy International Holdings Group Company Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”) set out on pages II-1 to II-2 under the headings of “Unaudited Pro Forma Adjusted Net Tangible Assets” and “Unaudited Pro Forma Earnings Per Share” (the “Unaudited Pro Forma Financial Information”) in Appendix II of the Company’s prospectus dated 30 June 2011 (the “Prospectus”), in connection with the proposed placing of the shares of the Company. The Unaudited Pro Forma Financial Information has been prepared by the directors of the Company, for illustrative purposes only, to provide information about how the proposed placing might have affected the relevant financial information of the Group. The basis of preparation of the Unaudited Pro Forma Financial Information is set out on pages II-1 to II-2 of the Prospectus.

Respective Responsibilities of Directors of the Company and the Reporting Accountant

It is the responsibility solely of the directors of the Company to prepare the Unaudited Pro Forma Financial Information in accordance with paragraph 7.31 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “Listing Rules”) and Accounting Guideline 7 “Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

It is our responsibility to form an opinion, as required by paragraph 7.31(7) of the Listing Rules, on the Unaudited Pro Forma Financial Information and to report our opinion to you. We do not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the Unaudited Pro Forma Financial Information beyond that owed to those to whom those reports were addressed by us at the dates of their issue.

Basis of Opinion

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 300 “Accountants’ Reports on Pro Forma Financial Information in Investment Circulars” issued by the HKICPA. Our work, which involved no independent examination of any of the underlying financial information, consisted primarily of comparing the audited combined net assets of the Group as at 31 December 2010 and the audited combined profit attributable to equity holders of the Company for the year ended 31 December 2010 with the accountant’s report as set out in Appendix I of the Prospectus, considering the evidence supporting the adjustments and discussing the Unaudited Pro Forma Financial Information with the directors of the Company.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Unaudited Pro Forma Financial Information has been properly compiled by the directors of the Company on the basis stated, that such basis is consistent with the accounting policies of the Group and that the adjustments are appropriate for the purposes of the Unaudited Pro Forma Financial Information as disclosed pursuant to paragraph 7.31(1) of the Listing Rules.

The Unaudited Pro Forma Financial Information is for illustrative purposes only, based on the judgements and assumptions of the directors of the Company, and, because of its hypothetical nature, does not provide any assurance or indication that any event will take place in the future and may not be indicative of:

- the adjusted net tangible assets of the Group as at 31 December 2010 or any future date, or
- the earnings per Share of the Group for the year ended 31 December 2010 or any future periods.

Opinion

In our opinion:

- a) the Unaudited Pro Forma Financial Information has been properly compiled by the directors of the Company on the basis stated;
- b) such basis is consistent with the accounting policies of the Group; and

- c) the adjustments are appropriate for the purposes of the Unaudited Pro Forma Financial Information as disclosed pursuant to paragraph 7.31(1) of the Listing Rules.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 30 June 2011