

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set out in this appendix does not form part of the accountant's report prepared by BDO Limited, Certified Public Accountants, Hong Kong, the reporting accountant of the Company, as set out in Appendix I to this [REDACTED], and is included herein for illustrative purposes only.

For illustrative purpose, only the unaudited pro forma financial information prepared in accordance with paragraph 7.31 of the GEM Listing Rules is set forth below to provide the prospective investors with further information on how the [REDACTED] might have affected the net tangible assets of the Group attributable to owners of the Company after the completion of the [REDACTED].

A. UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS

The following is an illustrative and unaudited pro forma statement of adjusted consolidated net tangible assets prepared on the basis of the notes set out below for the purpose of illustrating the effect of the issue of [REDACTED] pursuant to the [REDACTED] on the net tangible assets of the Group attributable to owners of the Company as if the [REDACTED] had taken place on 30 September 2014. This unaudited pro forma statement of adjusted consolidated 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 consolidated net tangible assets of the Group attributable to owners of the Company had the [REDACTED] been completed as of 30 September 2014 or at any future dates.

	Audited consolidated net tangible assets attributable to the owners of the Company as at 30 September 2014	Estimated net proceeds from the issue of [REDACTED] pursuant to the [REDACTED]	Unaudited pro forma adjusted consolidated net tangible assets attributable to the owners of the Company	Unaudited pro forma adjusted consolidated net tangible assets per Share
	HK\$'000 (note 1)	HK\$'000 (note 2)	HK\$'000	HK\$ (note 3)
Based on the [REDACTED] of HK\$[REDACTED] per Share	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>
Based on the [REDACTED] of HK\$[REDACTED] per Share	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>

Notes:

- (1) The audited consolidated net tangible assets of the Group attributable to owners of the Company as at 30 September 2014 is arrived at after deducting intangible assets of approximately HK\$193,000 from the audited consolidated net assets of approximately HK\$46,902,000 as at 30 September 2014, as shown in the Accountant's Report, the text of which is set out in Appendix I to this [REDACTED].
- (2) The estimated net proceeds from the issue of [REDACTED] pursuant to the [REDACTED] are based on the [REDACTED] of HK\$[0.50] and HK\$[0.70] per Share, being the lower end to higher end of the stated [REDACTED] range, respectively, after deduction of the [REDACTED] fees and other related expenses payable by the Company. No account has been taken of the Shares which may be issued upon the exercise of options that may be granted under the Share Option Scheme.
- (3) The unaudited pro forma adjusted consolidated net tangible assets per Share is calculated based on [500,000,000] Shares in issue immediately following the completion of the [REDACTED] as set out in the "Share Capital" section to the [REDACTED], but takes no account of any Shares which may be issued upon the exercise of options that may be granted under the Share Option Scheme or any Shares which may be allotted, issued or repurchase by our Company pursuant to the general mandates for the allotment and issue or repurchase of Shares.
- (4) No adjustment has been made to the unaudited pro forma adjusted consolidated net tangible assets to reflect any trading results or other transactions of the Group enter into subsequent to 30 September 2014.

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[REDACTED]

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[REDACTED]