

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

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

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] and the Capitalisation Issue might have affected the net tangible assets of the Group attributable to the owners of the Company after the completion of the [REDACTED].

(A) UNAUDITED PRO FORMA ADJUSTED COMBINED NET TANGIBLE ASSETS

The following is an illustrative and unaudited pro forma statement of adjusted combined 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 [REDACTED] and the Capitalisation Issue on the combined net tangible assets of the Group attributable to the owners of the Company as if the [REDACTED] and the Capitalisation Issue had taken place on 30 September 2014. This unaudited pro forma statement of adjusted combined net tangible assets has been prepared for illustrative purpose only and, because of its hypothetical nature, it may not give a true picture of the combined financial position of the Group attributable to the owners of the Company had the [REDACTED] and the Capitalisation Issue been completed on 30 September 2014 or at any future dates.

	Audited combined net tangible assets attributable to the owners of the Company as at 30 September 2014 HK\$’000 (Note 1)	Estimated net proceeds from the [REDACTED] HK\$’000 (Note 2)	Unaudited pro forma adjusted combined net tangible assets attributable to the owners of the Company HK\$’000	Unaudited pro forma adjusted combined net tangible assets per Share attributable to owners of the Company HK cents (Note 3)
Based on the [REDACTED] Price of HK\$[REDACTED] per Share	<u>17,604</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>

Notes:

- (1) The audited combined net tangible assets attributable to the owners of the Company as at 30 September 2014 is extracted from the Accountant’s Report set out in Appendix I to this document.

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- (2) The estimated net proceeds from the [REDACTED] are based on indicative [REDACTED] of HK\$[REDACTED] per [REDACTED], after deduction of the underwriting fees and related expenses of HK\$[REDACTED] payable and borne by the Company in connection with the [REDACTED], taking into account the effect of listing expenses of approximately HK\$[REDACTED] that have been charged to profit or loss prior to 30 September 2014, listing expenses of approximately HK\$[REDACTED] borne by the Vendors for the sale of [REDACTED] and approximately HK\$[REDACTED] that the Vendors have agreed to reimburse in its capacity as shareholders, when received by the Company upon Listing, will be accounted for as a capital contribution to the Company.
- (3) The unaudited pro forma adjusted combined net tangible assets per Share attributable to the owners of the Company is calculated based on [REDACTED] Shares in issue immediately following the completion of the [REDACTED] and the Capitalisation Issue. It does not take into account any Shares which may fall to be allotted and issued pursuant to the exercise of any options which may be granted under the Share Option Scheme, or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates for the allotment and issue or repurchase of Shares referred to in Appendix IV to this document or otherwise.
- (4) No adjustment has been made to the unaudited pro forma adjusted combined net tangible assets to reflect any trading results or other transactions of the Group entered into subsequent to 30 September 2014.

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[REDACTED]

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[REDACTED]

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[REDACTED]