
APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

Notes:

1. The combined net tangible assets of the Group as at 31 December 2014 are based on audited combined net assets of the Group as at 31 December 2014 of HK\$31,059,000 with adjustment for intangible asset of HK\$500,000 as shown in the Accountants' Report set out in Appendix I to this document.
2. The estimated net proceeds from the [REDACTED] are based on [REDACTED] and the [REDACTED] of HK\$[REDACTED] per [REDACTED] (being the low-end of the indicative [REDACTED] range between HK\$[REDACTED] and HK\$[REDACTED] per [REDACTED]) and HK\$[REDACTED] per [REDACTED] (being the high-end of the indicative [REDACTED] range between HK\$[REDACTED] and HK\$[REDACTED] per [REDACTED]), respectively after deduction of the underwriting fees and related expenses payable by the Company which has not been reflected in net tangible assets of the Group as at 31 December 2014. No account has been taken of any Shares which may be issued upon the exercise of any options that may be granted under the Share Option Scheme.
3. The unaudited pro forma adjusted net tangible assets per Share is calculated based on [REDACTED] Shares in issue immediately following the completion of the [REDACTED] and the Capitalisation Issue, but takes no account of any Shares which may be issued pursuant to the exercise of any options that 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.
4. The unaudited pro forma adjusted net tangible assets of the Group and the unaudited pro forma adjusted net tangible assets per Share have not taken into account the final dividend in respect of the year ended 31 December 2014 amounting to HK\$30,000,000 proposed by the directors of PCGL and PIGL and subsequently approved by the shareholder. The dividend was settled by cash payments of HK\$8,300,000 and HK\$21,700,000 on 30 April 2015 and 8 May 2015 respectively. The unaudited pro forma adjusted net tangible assets per Share would have been reduced to HK\$[REDACTED] per Share, based on [REDACTED] of HK\$[REDACTED] per [REDACTED], or to HK\$[REDACTED] per Share, based on [REDACTED] of HK\$[REDACTED] per [REDACTED], after taking into account the payment of the final dividend in the sum of HK\$30,000,000.
5. No adjustment has been made to the unaudited pro forma adjusted net tangible assets of the Group to reflect any trading results or other transactions of the Group entered into subsequent to 31 December 2014.

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[REDACTED]

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[REDACTED]

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[REDACTED]