

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set forth in this appendix does not form part of the accountants' report on the financial information for the two years ended 31 December 2014 and six months ended 30 June 2015 of the Group (the "Accountants' Report") from Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountants 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" and the "Accountants' Report" set forth in Appendix I to this document.

A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED NET TANGIBLE ASSETS

The following unaudited pro forma financial information prepared in accordance with Rules 7.31 of the GEM Listing Rules is for illustrative purpose only, and is set out below to illustrate the effect of the [REDACTED] on the combined net tangible assets of the Group attributable to the owners of the Company as at 30 June 2015, as if the [REDACTED] had taken place on 30 June 2015.

The 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 attributable to owners of the Company as at 30 June 2015 or at any future dates following the [REDACTED]. It is prepared based on the audited combined net assets of the Group attributable to owners of the Company as at 30 June 2015 as shown in the Accountants' Report as set out in Appendix I to this document and adjusted as described below.

	Audited combined net tangible assets of the Group attributable to owners of the Company as at 30 June 2015 HK\$'000 (Note 1)	Estimated net proceeds from the [REDACTED] HK\$'000 (Note 2)	Unaudited pro forma adjusted combined net tangible assets of the Group attributable to owners of the Company HK\$'000	Unaudited pro forma adjusted combined net tangible assets of the Group attributable to owners of the Company per Share HK\$ (Note 3)
Based on				
[REDACTED] of				
HK\$[REDACTED]				
per [REDACTED]	25,189	[REDACTED]	[REDACTED]	[REDACTED]

Notes:

- The audited combined net tangible assets of the Group attributable to the owners of the Company as at 30 June 2015 is based on the combined net assets of the Group attributable to owners of the Company amounted to HK\$25,189,000, extracted from the Accountants' Report set out in Appendix I to this document.
- The estimated net proceeds from the [REDACTED] are based on [REDACTED] [REDACTED] at indicative [REDACTED] of HK\$[REDACTED] per [REDACTED], after deduction of the estimated [REDACTED] commission and other related fees and expenses, not yet recognised in profit or loss as of 30 June 2015, paid/payable by the Company of approximately HK\$[REDACTED] and HK\$[REDACTED] respectively.
- The number of shares used for the calculation of unaudited pro forma adjusted combined net tangible assets of the Group attributable to owners of the Company per Share is based on [REDACTED] shares comprise of shares in issue as at date of this document and those shares to be issued pursuant to the [REDACTED] and the effect of the Capitalisation Issue[, and without taking into account any Shares which may be issued upon exercise of the [REDACTED]].
- No adjustments have been made to the unaudited pro forma financial information to reflect any trading result or other transactions of the Group entered into subsequent to 30 June 2015.

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B. INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPIATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION

The following is the text of a report received from our reporting accountants, Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, prepared for the purpose of incorporation in this document, in respect of the unaudited pro forma financial information of the Group.

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INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPIATION OF PRO FORMA FINANCIAL INFORMATION

[REDACTED]

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[REDACTED]