

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set forth in this appendix does not form part of the accountants’ report prepared by KPMG, 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 illustrative purposes only.

The unaudited pro forma financial information should be read in conjunction with the section headed “Financial Information” in this Document and the accountants’ report set forth in Appendix I to this document.

A UNAUDITED PRO FORMA ADJUSTED COMBINED NET TANGIBLE ASSETS

The following statement of unaudited pro forma adjusted combined net tangible assets of D&G Technology Holding Company Limited (the “**Company**”) and its subsidiaries (collectively the “**Group**”) is prepared in accordance with Rule 4.29 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and is set out below to illustrate the effect of the [REDACTED] by the Company of its shares (the “[REDACTED]”) on the combined net tangible assets of the Group attributable to the equity holders of the Company as at [30 September 2014], as if the [REDACTED] had taken place on [30 September 2014].

The 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 financial position of the Group had the [REDACTED] been completed as at [30 September 2014] or at any future date.

	Combined net tangible assets of the Group attributable to the equity holders of the Company as of 30 September 2014	Estimated net proceeds from the [REDACTED]	Unaudited pro forma adjusted combined net tangible assets attributable to the equity holders of the Company	Unaudited pro forma adjusted combined net tangible assets attributable to the equity holders of the Company per share	
	<i>Note 1</i>	<i>Note 2</i>		<i>Note 3</i>	<i>Note 4</i>
	RMB’000	RMB’000	RMB’000	(RMB)	(HK\$)
Based on the [REDACTED] of HK\$[REDACTED] for each Share	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Based on the [REDACTED] of HK\$[REDACTED] for each Share	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Notes:

- (1) The combined net tangible assets of the Group attributable to the equity holders of the Company as at [30 September 2014] is based on the Group’s combined net assets as at that date, as shown in the Accountants’ Report, the text of which is set out in Appendix I to this document.

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- (2) The estimated net proceeds from the [REDACTED] are based on the [REDACTED] of HK\$[REDACTED] and HK\$[REDACTED] per Share after deduction of the underwriting fees and other related expenses payable by the Company of approximately RMB[REDACTED] million and approximately RMB[REDACTED] million respectively (excluding approximately RMB3.7 million listing expenses which have been accounted for prior to 30 September 2014) and does not take into account any shares which may be issued upon the exercise of the [REDACTED].
- (3) The unaudited pro forma adjusted combined net tangible assets per Share are arrived after the adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] shares are expected to be in issue following the [REDACTED] and the respective [REDACTED] of HK\$[REDACTED] and HK\$[REDACTED] per share, but do not take into account any shares which may be issued upon the exercise of the [REDACTED].
- (4) The estimated net proceeds from the [REDACTED] are converted into Renminbi at the People’s Bank of China (the “PBOC”) rate of [HK\$1.00 to RMB0.7889]. No representation is made that the Hong Kong dollar amounts have been, could have been or could be converted to Renminbi at that rate or at any other rate.
- (5) No adjustment has been made to reflect any trading result 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]