

## 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 CONSOLIDATED NET TANGIBLE ASSETS

The following statement of unaudited pro forma adjusted consolidated 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 proposed [REDACTED] by the Company of its shares (the "[REDACTED]") on the consolidated net tangible assets of the Group attributable to the equity holders of the Company as at 31 December 2014, as if the [REDACTED] had taken place on 31 December 2014.

The pro forma statement of adjusted consolidated 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 31 December 2014 or at any future date.

	Consolidated net tangible assets of the Group attributable to the equity holders of the Company as of 31 December 2014	Estimated net proceeds from the [REDACTED]	Estimated impact to the net tangible assets of the Group upon the Capitalisation of Loans	Unaudited pro forma adjusted consolidated net tangible assets attributable to the equity holders of the Company	Unaudited pro forma adjusted consolidated net tangible assets attributable to the equity holders of the Company per share	
	Note 1	Note 2	Note 3		Note 4	Note 5
	RMB'000	RMB'000	RMB'000	RMB'000	(RMB)	(HK\$)
Based on the [REDACTED] of HK\$[REDACTED] for each Share	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Based on the [REDACTED] of HK\$[REDACTED] for each Share	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Notes:

- (1) The consolidated net tangible assets of the Group attributable to the equity holders of the Company as at 31 December 2014 is based on the Group's consolidated 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.
- (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] and approximately RMB[REDACTED] respectively (excluding approximately RMB4.8 million listing expenses which have been accounted for prior to 31 December 2014) and does not take into account any shares which may be issued upon the exercise of the [REDACTED].

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## APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

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- (3) Conditional upon the [REDACTED], Prima DG Shareholder's Loan and HK\$1.4M Loan in aggregate of RMB116,554,000 as at 31 December 2014 will be settled by issuance of 60,000,000 shares of the Company, whereby the carrying amount of the Prima DG Shareholder's Loan and HK\$1.4M Loan recorded as shareholder's loans and classified as a liability of the Group will be transferred to the Group's equity.
- (4) The unaudited pro forma adjusted consolidated net tangible assets per Share are arrived after the adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] shares (including the shares in issue as of 31 December 2014, and shares that will be issued under the Capitalisation Issue, the [REDACTED] and the issuance of 60,000,000 shares relating to the capitalisation of Prima DG Shareholder's Loan and HK\$1.4M Loan) are in issue assuming the [REDACTED] are completed on 31 December 2014, but does not take into account of any shares which may be issued upon the exercise of the [REDACTED].
- (5) The estimated net proceeds from the [REDACTED] are converted into Renminbi at the PBOC rate of HK\$1.00 to RMB0.7891. 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.
- (6) No adjustment has been made to reflect any trading result or other transactions of the Group entered into subsequent to 31 December 2014, including but not limited to the Diamond Strong loan from BVI-Prima DG of HK\$58,120,000 in January 2015 and the settlement of such loan by issuance of 12,000,000 shares of the Company conditional upon the [REDACTED]. Had such loan been obtained and settled by issuance of shares on 31 December 2014, our unaudited pro forma adjusted net tangible assets would have been increased by RMB[REDACTED], and our unaudited pro forma adjusted net tangible assets per share would have been increased by RMB[REDACTED] or HK\$[REDACTED].

## APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

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*The following is the text of a report received from the reporting accountants, KPMG, Certified Public Accountants, Hong Kong, in respect of the Group's pro forma financial information for the purpose in this document.*

**[REDACTED]**

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**APPENDIX II    UNAUDITED PRO FORMA FINANCIAL INFORMATION**

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[REDACTED]

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[REDACTED]