

The information set forth in this appendix does not form part of 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 prospectus, 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 prospectus and the "Accountants' Report" set forth in Appendix I to this prospectus.

(A) UNAUDITED PRO FORMA ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS

The following statement of unaudited pro forma adjusted consolidated net tangible assets of the Group is prepared in accordance with Rule 4.29 of the Listing Rules and is set out below to illustrate the effect of the Global Offering on the consolidated net tangible assets of the Group as at 30 June 2013 as if the Global Offering had taken place on that date.

The unaudited pro forma adjusted consolidated net tangible assets of the Group has been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group as at 30 June 2013 or at any future dates following the Global Offering. It is prepared based on the audited consolidated net tangible assets of the Group as at 30 June 2013 as set out in the Accountants' Report set out in Appendix I to this prospectus, and adjusted as described below.

	Audited consolidated net tangible assets of the Group as at 30 June 2013 ⁽¹⁾	Estimated net proceeds from the Global Offering ⁽²⁾	Unaudited pro forma adjusted consolidated net tangible assets of the Group	Unaudited pro forma adjusted consolidated net tangible assets of the Group per Share ⁽³⁾	
	RMB'000	RMB'000	RMB'000	RMB	HK\$ ⁽⁴⁾
Based on the Offer Price of HK\$4.52 per Share	276,077	667,892	943,969	1.33	1.68
Based on the Offer Price of HK\$5.67 per Share	276,077	842,587	1,118,664	1.58	2.00

Notes:

- (1) The audited consolidated net tangible assets of the Group as at 30 June 2013 is extracted from the Accountants' Report set out in Appendix I to this prospectus.
- (2) The estimated net proceeds from the Global Offering are based on 200,000,000 Shares at the Offer Price of HK\$4.52 and of HK\$5.67 per Share, after deduction of the underwriting fees and other related expenses payable by the Company. No account has been taken of the Shares which may be allotted and issued upon the exercise of the Over-allotment Option or the options granted under the Pre-IPO Share Option Scheme or any options that may be granted under the Share Option Scheme, or any Shares which may be repurchased by the Company pursuant to the Repurchase Mandate. The estimated net proceeds from the Global Offering are converted from Hong Kong dollars into Renminbi at an exchange rate of RMB0.79 to HK\$1.00, which was the rate prevailing on 15 November 2013 as set by PBOC. No representation is made that Renminbi amounts have been, could have been or may be converted to Hong Kong dollars, or vice versa, at that rate or at all.
- (3) The unaudited pro forma adjusted consolidated net tangible assets per Share is arrived at after making the adjustments referred to in the preceding paragraph and on the basis that a total of 709,770,603 Shares which represents 509,770,603 equivalent number of Shares, taking consideration of the effect of the subdivision of Shares and capitalisation issues as mentioned in "Information about the Company – 3A. Resolutions in writing of the Shareholders passed on 28 October 2013" and "Information about the Company – 3B. Resolutions in writing of the Shareholders passed on 15 November 2013", respectively in Appendix IV, outstanding at 30 June 2013 and 200,000,000 Shares to be issued under the Global Offering. It does not take into account of any Shares which may be allotted and issued upon the exercise of the Over-allotment Option or the options granted under the Pre-IPO Share Option Scheme or any options that may be granted under the Share Option Scheme, or any Shares which may be repurchased by the Company pursuant to the Repurchase Mandate and the effect of the Subscription Agreement dated 3 July 2013 entered into between the Company and BOCI Investment (the "Subscription Agreement").
- (4) The unaudited pro forma adjusted consolidated net tangible assets of the Group per Share is converted from Renminbi into Hong Kong dollars at the rate of RMB0.79 to HK\$1.00, which was the rate prevailing on 15 November 2013 as set by PBOC. No representation is made that the Renminbi amounts have been, could have been or could be converted to Hong Kong dollars, or vice versa, at that rate or at any other rates or at all.

- (5) No adjustment has been made to the audited consolidated net tangible assets of the Group attributable to the owners of the Company as at 30 June 2013 to reflect any trading result or other transaction of the Group entered into subsequent to 30 June 2013. In particular, the unaudited pro forma adjusted consolidated net tangible assets in the table above have not been adjusted to show the effect of the Subscription Agreement and the interim dividends of RMB71,971,792 declared on 1 July 2013 (the “interim dividends”).

The table below has been adjusted for illustrative purpose after taking into the account of the Subscription Agreement and the interim dividends. The unaudited pro forma adjusted consolidated net tangible assets per Share after taking into account of the Subscription Agreement and the interim dividends is arrived at on the basis that 800,000,000 Shares expected to be in issue immediately following the Global Offering. It does not take into account of any Shares which may be allotted and issued upon the exercise of the Over-allotment Option or the options granted under the Pre-IPO Share Option Scheme or any options that may be granted under the Share Option Scheme, or any Shares which may be repurchased by the Company pursuant to the Repurchase Mandate.

	Unaudited pro forma adjusted consolidated net tangible assets of the Group taking into account of the Subscription Agreement and the interim dividends	Unaudited pro forma adjusted consolidated net tangible assets of the Group per Share taking into account of the Subscription Agreement and the interim dividends	
	RMB'000	RMB	HK\$(^{Note})
Based on the Offer Price of HK\$4.52 per Share	1,058,997	1.32	1.67
Based on the Offer Price of HK\$5.67 per Share	1,233,692	1.54	1.95

Note: The unaudited pro forma adjusted consolidated net tangible assets of the Group per Share taking into account of the Subscription Agreement and the interim dividends is converted from Renminbi into Hong Kong dollars at the rate of RMB0.79 to HK\$1.00, which was the rate prevailing on 15 November 2013 as set by PBOC. No representation is made that the Renminbi amounts have been, could have been or could be converted to Hong Kong dollars, or vice versa, at that rate or at any other rates or at all.

(B) ASSURANCE REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION

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

**INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPILATION OF PRO FORMA FINANCIAL INFORMATION****TO THE DIRECTORS OF GOLDPAC GROUP LIMITED**

We have completed our assurance engagement to report on the compilation of pro forma financial information of Goldpac Group Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") by the directors of the Company (the "Directors") for illustrative purposes only. The pro forma financial information consists of the pro forma adjusted consolidated net tangible assets as at 30 June 2013 and related notes as set out on pages II-1 to II-2 of Appendix II to the prospectus issued by the Company dated 22 November 2013 (the "Prospectus"). The applicable criteria on the basis of which the Directors have compiled the pro forma financial information are described on pages II-1 to II-2 of Appendix II to the Prospectus.

The pro forma financial information has been compiled by the Directors to illustrate the impact of the global offering on the Group's financial position as at 30 June 2013 as if the event had taken place at 30 June 2013. As part of this process, information about the Group's financial position has been extracted by the Directors from the Group's financial information for the three years ended 31 December 2012 and the six months ended 30 June 2013, on which an accountants' report set out in Appendix I to the Prospectus has been published.

Directors' Responsibilities for the Pro Forma Financial Information

The Directors are responsible for compiling the pro forma financial information in accordance with paragraph 4.29 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars" ("AG 7") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Reporting Accountants' Responsibilities

Our responsibility is to express an opinion, as required by paragraph 4.29(7) of the Listing Rules, on the pro forma financial information and to report our opinion to you. We do not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the pro forma financial information beyond that owed to those to whom those reports were addressed by us at the dates of their issue.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements ("HKSAE") 3420 "Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus" issued by the HKICPA. This standard requires that the reporting accountants comply with ethical requirements and plan and perform procedures to obtain reasonable assurance about whether the Directors have compiled the pro forma financial information in accordance with paragraph 4.29 of the Listing Rules and with reference to AG 7 issued by the HKICPA.

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the pro forma financial information.

The purpose of pro forma financial information included in an investment circular is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the Group as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the event or transaction at 30 June 2013 would have been as presented.

A reasonable assurance engagement to report on whether the pro forma financial information has been properly compiled on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the Directors in the compilation of the pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- The related pro forma adjustments give appropriate effect to those criteria; and
- The pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the reporting accountants' judgment, having regard to the reporting accountants' understanding of the nature of the Group, the event or transaction in respect of which the pro forma financial information has been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the pro forma financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion:

- (a) the pro forma financial information has been properly compiled on the basis stated;
- (b) such basis is consistent with the accounting policies of the Group; and
- (c) the adjustments are appropriate for the purposes of the pro forma financial information as disclosed pursuant to paragraph 4.29(1) of the Listing Rules.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong, 22 November 2013