

The information set out in this Appendix II does not form part of the Accountant's Report from PricewaterhouseCoopers, Certified Public Accountants, Hong Kong, the reporting accountant of the Company, as set out in Appendix I to this prospectus, 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 prospectus and the Accountant's Report set out in Appendix I to this prospectus.

A. UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS

Our unaudited pro forma 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 our consolidated net tangible assets as of December 31, 2013 or at any future dates following the Global Offering. It is prepared based on our consolidated net assets as of December 31, 2013 as set forth in the Accountant's Report in Appendix I to this prospectus, and adjusted as described below. Our unaudited pro forma adjusted net tangible assets does not form part of the Accountant's Report in Appendix I to this prospectus.

	Audited Consolidated Net Tangible Liabilities of the Group Attributable to Owners of the Company as of December 31, 2013 ⁽¹⁾	Estimated Net Proceeds from the Global Offering ⁽²⁾	Estimated Impact to the Net Assets upon the Conversion of the Series A Preferred Shares ⁽³⁾	Estimated Impact to the Net Asset upon Payment of the Special Dividend	Unaudited Pro Forma Adjusted Net Tangible Assets Attributable to Owners of the Company	Unaudited Pro Forma Adjusted Net Tangible Assets per Ordinary Share ⁽⁴⁾	Unaudited Pro Forma Adjusted Net Tangible Assets per Ordinary Share ⁽⁴⁾
	(RMB'000)	(RMB'000)	(RMB'000)	(RMB'000)	(RMB'000)	(RMB)	(HK\$) ⁽⁵⁾
Based on an Offer							
Price of							
HK\$2.00 per							
Share	(19,647)	1,021,165	349,962	(152,423)	1,199,057	0.42	0.54
Based on an Offer							
Price of							
HK\$2.60 per							
Share	(19,647)	1,334,276	349,962	(152,423)	1,512,168	0.54	0.68

Notes:

- (1) Our audited consolidated net tangible liabilities attributable to owners of the Company as of December 31, 2013 is extracted from the Accountant's Report in Appendix I to this prospectus, which is based on our audited consolidated net liabilities attributable to the owners of the Company as of December 31, 2013 of RMB19,430,000 with an adjustment for the intangible assets as of December 31, 2013 of RMB217,000.
- (2) The estimated net proceeds from the Global Offering are based on the indicative Offer Price of HK\$2.00 and HK\$2.60 per Ordinary Share after deduction of the underwriting fees and other related expenses (excluding listing expenses of approximately RMB10,417,000 which have been accounted for prior to December 31, 2013) payable by the Company. For illustration purposes, the estimated net proceeds are converted into RMB at the exchange rate of RMB1.00 to HK\$1.2719.
- (3) Upon the Global Offering, 400,000,000 Series A Preferred Shares will be automatically converted to Ordinary Shares on a one-to-one basis under which the carrying amounts of the Series A Preferred Shares recorded as a liability of the Company will be transferred to the Company's equity.
- (4) Our unaudited pro forma net tangible assets per Ordinary Share is arrived at after the adjustments referred to in the preceding paragraphs and on the basis that (i) 2,824,422,000 Ordinary Shares were in issue assuming that the Global Offering has been completed on December 31, 2013, taking into account 142,316,000 shares to be issued pursuant to the Pre-IPO RSU Scheme, and not taking into account any Share which may be allotted and issued or repurchased by the Company pursuant to the General Mandate to Issue Shares or the General Mandate to Repurchase Shares as described in the section headed "Share Capital," and any Shares to be issued upon the exercise of share options granted under the Pre-IPO Share Options and any Shares which may be issued pursuant to the Post-IPO RSU Scheme and (ii) the special dividend of US\$25.0 million has been paid to our pre-IPO shareholders. See the section headed "Dividend Policy and Distributable Reserves."
- (5) Except as disclosed above, for the purpose of this unaudited pro forma adjusted net tangible assets statement, the balances stated in Renminbi are converted into Hong Kong dollars at the PBOC rate of HK\$1.00 to RMB0.78623.

B. REPORT FROM THE REPORTING ACCOUNTANT ON THE UNAUDITED PRO FORMA FINANCIAL INFORMATION

The following is the text of a report received from PricewaterhouseCoopers, Certified Public Accountants, Hong Kong, for the purpose of incorporation in this prospectus.



羅兵咸永道

INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON THE COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION INCLUDED IN A PROSPECTUS TO THE DIRECTORS OF BAI00 FAMILY INTERACTIVE LIMITED

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of BAI00 Family Interactive Limited (the "Company") and its subsidiaries (collectively the "Group") by the directors for illustrative purposes only. The unaudited pro forma financial information consists of the unaudited pro forma statement of adjusted net tangible assets of the Group as at December 31, 2013, and related notes (the "Unaudited Pro Forma Financial Information") as set out on page II-1 of the Company's prospectus dated March 28, 2014, in connection with the proposed initial public offering of the shares of the Company. The applicable criteria on the basis of which the directors have compiled the Unaudited Pro Forma Financial Information are described in the notes set out on page II-1.

The Unaudited Pro Forma Financial Information has been compiled by the directors to illustrate the impact of the proposed initial public offering on the Group's financial position as at December 31, 2013 as if the proposed initial public offering had taken place at December 31, 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 period ended December 31, 2013, on which an accountant's report has been published.

Directors' Responsibility for the Unaudited Pro Forma Financial Information

The directors are responsible for compiling the Unaudited 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 Accountant's Responsibilities

Our responsibility is to express an opinion, as required by paragraph 4.29(7) of the Listing Rules, on the Unaudited 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 Unaudited 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 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 accountant complies with ethical

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requirements and plans and performs procedures to obtain reasonable assurance about whether the directors have compiled the Unaudited 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 Unaudited 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 Unaudited Pro Forma Financial Information.

The purpose of unaudited pro forma financial information included in a prospectus is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the entity 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 proposed initial public offering at December 31, 2013 would have been as presented.

A reasonable assurance engagement to report on whether the unaudited 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 unaudited 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 unaudited pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

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

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

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

Our work has not been carried out in accordance with auditing standards or other standards and practices generally accepted in the United States of America or auditing standards of the Public Company Accounting Oversight Board (United States) and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Opinion

In our opinion:

- (a) the Unaudited Pro Forma Financial Information has been properly compiled by the directors of the Company 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 Unaudited Pro Forma Financial Information as disclosed pursuant to paragraph 4.29(1) of the Listing Rules.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong, March 28, 2014