

*For illustrative purpose only, the pro forma financial information prepared in accordance with paragraph 31 of Chapter 7 of the GEM Listing Rules is set out herein to provide the investors with further information to assess the financial performance of the Group after taking into account the adjusted net tangible assets of the Group to illustrate the financial position of the Group after completion of the Placing and to illustrate the performance of the Group had the Placing been completed on 31 December 2010.*

**A. UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS**

The unaudited pro forma financial information has been prepared, on the basis of the notes set out below, to illustrate how the Placing may have affected the net tangible assets attributable to owners of the Company had it occurred as of 31 December 2010. It has been prepared for illustrative purpose only and, because of its nature, may not give a true picture of the financial position of the Group.

	<b>Audited combined net tangible assets attributable to owners of the Company as of 31 December 2010 <i>(Note 1)</i> <i>HK\$'000</i></b>	<b>Estimated net proceeds from the Placing <i>(Note 2)</i> <i>HK\$'000</i></b>	<b>Unaudited pro forma adjusted net tangible assets <i>HK\$'000</i></b>	<b>Unaudited pro forma adjusted net tangible assets per Share <i>(Note 3)</i></b>
Based on a Placing Price of HK\$0.72 per Share	<u>38,970</u>	<u>78,050</u>	<u>117,020</u>	<u>HK\$0.23</u>

*Notes:*

- (1) The audited combined net tangible assets attributable to owners of the Company as of 31 December 2010 is based on the audited combined net assets of HK\$38,970,000 as of 31 December 2010, as shown in the Accountants' Report, the text of which is set out in Appendix I to this prospectus.
- (2) The adjustment to the pro forma statement of net tangible assets reflects the estimated proceeds from the Placing to be received by the Company. The estimated proceeds from the Placing are based on the Placing Price of HK\$0.72 and 125,000,000 Shares, net of estimated issue expenses of approximately HK\$11,950,000.
- (3) The number of Shares is based on a total of 500,000,000 Shares issued, adjusted as if the Placing and Capitalization Issue had occurred at 31 December 2010.

**B. ACCOUNTANTS' REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION**

*The following is the text of a report, prepared for the sole purpose of inclusion in this prospectus, from the independent reporting accountants, RSM Nelson Wheeler, Certified Public Accountants, Hong Kong.*

**RSM! Nelson Wheeler**  
中瑞岳華(香港)會計師事務所  
Certified Public Accountants

29th Floor  
Caroline Centre  
Lee Gardens Two  
28 Yun Ping Road  
Hong Kong

25 May 2011

The Board of Directors  
**GreaterChina Professional Services Limited**

Dear Sirs,

We report on the statement of unaudited pro forma adjusted net tangible assets (the “Unaudited Pro Forma Financial Information”) of GreaterChina Professional Services Limited (formerly known as “GCA Group Limited”) (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”), which has been prepared by the directors of the Company, for illustrative purposes only, to provide information about how the Placing (as defined in the prospectus of the Company dated 25 May 2011 (the “Prospectus”)) might have affected the financial information of the Group presented, for inclusion in Appendix II to the Prospectus in connection with the Placing of 125,000,000 Shares of HK\$0.72 each in the Company. The basis of preparation of the Unaudited Pro Forma Financial Information is set out on page II-1 to the Prospectus.

**Respective Responsibilities of Directors of the Company and Reporting Accountants**

It is the responsibility solely of the directors of the Company to prepare the Unaudited Pro Forma Financial Information in accordance with paragraph 31 of Chapter 7 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”) and with reference to Accounting Guideline 7 “Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

It is our responsibility to form an opinion, as required by paragraph 31(7) of Chapter 7 of the GEM 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.

**Basis of opinion**

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 300 “Accountants’ Reports on Pro Forma Financial Information in Investment Circulars” issued by the HKICPA. Our work consisted primarily of comparing the unadjusted financial information with source documents, considering the evidence supporting the adjustments and discussing the Unaudited Pro Forma Financial Information with the directors of the Company. The engagement did not involve independent examination of any of the underlying financial information.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Unaudited Pro Forma Financial Information has been properly compiled by the directors of the Company on the basis stated, that such basis is consistent with the accounting policies of the Group and that the adjustments are appropriate for the purposes of the Unaudited Pro Forma Financial Information as disclosed pursuant to paragraph 31(1) of Chapter 7 of the GEM Listing Rules.

The Unaudited Pro Forma Financial Information is for illustrative purposes only, based on the judgements and assumptions of the directors of the Company, and, because of its hypothetical nature, does not provide any assurance or indication that any event will take place in the future and may not be indicative of the financial position of the Group as at 31 December 2010 or any future date.

**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 31(1) of Chapter 7 of the GEM Listing Rules.

Yours faithfully,  
**RSM Nelson Wheeler**  
*Certified Public Accountants*  
Hong Kong