

*Our estimated combined profit attributable to owners of the Company for the year ended 31 March 2011 is set out in the paragraph headed “Profit estimate for the year ended 31 March 2011” under the section headed “Financial information” in this prospectus.*

**A. BASES**

Our directors have prepared the estimate of the combined profit attributable to owners of the Company for the year ended 31 March 2011 based on the audited combined results of the Group for the nine months ended 31 December 2010 and an estimate of the combined results of the Group for the remaining three months ended 31 March 2011. The estimate has been prepared on a basis consistent in all material respects with the accounting policies currently adopted by the Group as summarised in Accountants’ Report, the text of which is set out in Appendix I to this prospectus.

**B. LETTERS**

*The following is the text of a letter, prepared for inclusion in this prospectus, received from the Reporting Accountants, RSM Nelson Wheeler, and Joint Sponsors in connection with the profit estimate of our combined profit attributable to owners of the Company for the year ended 31 March 2011.*

**(1) Letter from the Reporting Accountants**

**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**  
**Grand Vinco Capital Limited**  
**Emperor Capital Limited**

Dear Sirs,

We have reviewed the calculations of and accounting policies adopted in arriving at the estimate of the combined profit attributable to owners of GreaterChina Professional Services Limited (the “Company”) in respect of the Company and its subsidiaries (hereinafter collectively referred to in this letter as the “Group”) for the year ended 31 March 2011 (the “Profit Estimate”) as set out in the paragraph headed “Profit estimate for the year ended 31 March 2011” under the section headed “Financial information” in the prospectus of the Company dated 25 May 2011 (the “Prospectus”), for which you as directors of the Company (the “Directors”) are solely responsible.

The Profit Estimate has been prepared by the Directors based on the audited combined results of the Group for the nine months ended 31 December 2010 and an estimate of the combined results of the Group for the remaining three months ended 31 March 2011.

In our opinion, the Profit Estimate, so far as the calculations and accounting policies are concerned, has been properly compiled in accordance with the bases made by the Directors as set out in Appendix III to the Prospectus, and is presented on a basis consistent in all material respects with the accounting policies currently adopted by the Group as set out in the Accountants’ Report in Appendix I to the Prospectus.

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

**(2) Letter from the Joint Sponsors**

**VINCO**  城高  
**Grand Vinco Capital Limited**  
*(wholly owned subsidiary of Vinco Financial Group Limited)*



**英皇融資有限公司**  
**Emperor Capital Limited**

25 May 2011

The Directors  
**GreaterChina Professional Services Limited**

Dear Sirs,

We refer to the estimated combined profit attributable to owners of GreaterChina Professional Services Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) for the year ended 31 March 2011 (the “**Profit Estimate**”) as set out in the “Financial Information — Profit Estimate for the year ended 31 March 2011” of the prospectus of the Company dated 25 May 2011 (the “**Prospectus**”).

The Profit Estimate, for which the directors of the Company are solely responsible, has been prepared by them based on the audited consolidated results of the Group for the nine months ended 31 December 2010 and an estimate of the consolidated results of the Group for the remaining three months ended 31 March 2011.

We have discussed with you the bases made by the directors of the Company as set out in Appendix III to the Prospectus upon which the Profit Estimate has been made. We have also considered, and relied upon, the letter dated 25 May 2011 addressed to yourselves and ourselves from RSM Nelson Wheeler regarding the accounting policies and calculations upon which the Profit Estimate has been made.

On the basis of the information comprising the Profit Estimate and on the basis of the accounting policies and calculations adopted by you and reviewed by RSM Nelson Wheeler, we are of the opinion that the Profit Estimate, for which you are solely responsible, has been made after due and careful enquiry.

Yours faithfully,  
For and on behalf of

**Grand Vinco Capital Limited**  
**Alister Chung**  
*Managing Director*

**Emperor Capital Limited**  
**Louisa Choi**  
*Executive Director*