

The forecast of the consolidated profit attributable to equity holders of our Company for the six months ending 30 June 2010 is set out in the sections headed “Summary – Profit forecast for the six months ending 30 June 2010” and “Financial Information – Profit forecast for the six months ending 30 June 2010” of this prospectus.

(A) BASES AND ASSUMPTIONS

Our Directors have prepared the consolidated profit attributable to equity holders of our Company for six months ending 30 June 2010 based on the unaudited management accounts of our Group for the four months ended 30 April 2010 and a forecast of the results of our Group for the remaining two months ending 30 June 2010. The forecast has been prepared based on accounting policies consistent in all material respects with those adopted by our Group as summarised in the accountant’s report, the text of which is set out in Appendix I in this prospectus.

Our Directors have made the following principal assumptions in the preparation of the profit forecast:

- (a) There will be no material changes in existing laws and regulations, government policies or political, legal (including changes in legislation, regulations or rules), fiscal, market or economic conditions in the PRC, Hong Kong, or any of the countries or locations in which our Group carries on its business or to which it exports its products or from which it imports or sources its raw materials;
- (b) There will be no material changes in inflation rates, interest rates or foreign exchange rates from those currently prevailing in the context of our Group’s operations;
- (c) There will be no material changes in the bases or applicable rates of taxation, surcharges or other government levies in the countries or territories in which our Group operates, except as otherwise disclosed in this prospectus;
- (d) Our Group’s operations and business will not be severely interrupted by any force majeure events or unforeseeable factors or any unforeseeable reasons that are beyond the control of our Directors, including the occurrence of natural disasters or catastrophes (such as floods and typhoons), epidemics or serious accidents;
- (e) There will be no interruption of operations that will adversely affect our Group as a result of shortage in supply of raw materials and energy, labour shortage or disputes or any other circumstances which are beyond the control of our Directors. In addition, our Group will be able to recruit sufficient employees to meet its operating requirements during the forecast period; and
- (f) Our Group’s operations and financial performance will not be materially and adversely affected by any of the risk factors set forth in the section headed “Risk Factors” in this prospectus.

(B) LETTER FROM THE REPORTING ACCOUNTANT

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



羅兵咸永道會計師事務所

PricewaterhouseCoopers
22/F Prince's Building
Central, Hong Kong

9 June 2010

The Directors
World Wide Touch Technology (Holdings) Limited

ICBC International Capital Limited

Dear Sirs,

We have reviewed the calculations of and accounting policies adopted in arriving at the forecast of the consolidated profit attributable to equity holders of World Wide Touch Technology (Holdings) Limited (the “Company”) for the period ending 30 June 2010 (the “Profit Forecast”) as set out in the subsection headed “Profit forecast for the six months ending 30 June 2010” in the section headed “Financial information” in this prospectus of the Company dated 9 June 2010 (the “Prospectus”).

We conducted our work in accordance with Auditing Guideline 3.341 on “Accountants’ report on profit forecasts” issued by the Hong Kong Institute of Certified Public Accountants.

The Profit Forecast, for which the directors of the Company are solely responsible, has been prepared by them based on the unaudited consolidated results of the Company and its subsidiaries (hereinafter collectively referred to as “the Group”) based on management accounts for the four months ended 30 April 2010 and a forecast of the consolidated results of the Group for the remaining two months ending 30 June 2010.

In our opinion, the Profit Forecast, so far as the calculations and accounting policies are concerned, has been properly compiled in accordance with the bases and assumptions made by the directors of the Company as set out on page III-1 in this Prospectus, and is presented on a basis consistent in all material respects with the accounting policies adopted by the Group as set out in Note 4 of section I of our accountant’s report dated 9 June 2010, the text of which is set out in Appendix I of the Prospectus.

Yours faithfully,

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong

(C) LETTER FROM THE SOLE SPONSOR

The following is the text of a letter prepared by the Sole Sponsor, for the purpose of incorporation in this prospectus, in connection with the forecast of the our Group's consolidated profit attributable to the equity holders of our Company for the six months ending 30 June 2010.



9 June 2010

The Board of Directors
World Wide Touch Technology (Holdings) Limited

Dear Sirs,

We refer to the forecast of the consolidated profit attributable to equity holders of World Wide Touch Technology (Holdings) Limited (the “Company”) and its subsidiaries (together, the “Group”) for the six months ending 30 June 2010 (the “Forecast”) as set out in the section headed “Financial information – Profit forecast for the six months ending 30 June 2010” of and in the Appendix III in the prospectus of the Company dated 9 June 2010.

The Forecast, for which the directors of the Company (“the “Directors”) are solely responsible, has been prepared by them based on the unaudited consolidated results of the Group based on management accounts of the Group for the four months ended 30 April 2010 and a forecast of the consolidated results of the Group for the remaining two months ending 30 June 2010.

We have discussed with you the bases and assumptions upon which the Forecast has been made. We have also considered, and replied upon, the letter dated 9 June 2010 addressed to you and us from PricewaterhouseCoopers regarding the accounting policies and calculations upon which the Forecast has been made.

On the basis of the foregoing and on the bases and assumptions made by you and the accounting policies and calculations adopted by you and reviewed by PricewaterhouseCoopers, we are of the opinion that the Forecast, for which you as Directors are solely responsible, has been made after due and careful enquiry.

Yours faithfully,

For and on behalf of

ICBC International Capital Limited

Adrian Tsang

Managing Director

Co-Head of Investment Banking

Joseph Wan

Executive Director