

The information set forth in this appendix does not form part of the Accountants' Report prepared by KPMG, Certified Public Accountants, Hong Kong, the reporting accountants of our Company, as set forth in Appendix I to this prospectus, and is included herein for illustrative purpose only.

The unaudited pro forma financial information should be read in conjunction with "Financial Information" in this prospectus and the Accountants' Report set forth in Appendix I to this prospectus.

A. UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS

For illustrative purpose only, the unaudited pro forma statement of adjusted net tangible assets prepared in accordance with Rule 4.29 of the Listing Rules is set forth below to provide the prospective investors with further information on how the proposed listing might have affected the financial position of our Group by the completion of the Global Offering as if the Global Offering had been completed on March 31, 2010.

The unaudited pro forma statement of adjusted net tangible assets has been prepared for illustrative purpose only and because of its nature, it may not give a true picture of our Group's financial condition following the completion of the Global Offering.

The following unaudited pro forma statement of adjusted net tangible assets of our Group is based on the consolidated net assets of our Group as of March 31, 2010, as shown in the Accountants' Report, the text of which is set out in Appendix I to this prospectus and adjusted as set forth below.

	Consolidated net tangible assets of our Group as of March 31, 2010 ⁽¹⁾	Estimated net proceeds from the Global Offering ⁽²⁾	Unaudited pro forma adjusted net tangible assets	Unaudited pro forma adjusted net tangible assets per Share	Unaudited pro forma adjusted net tangible assets per Share ⁽³⁾
	RMB'000	RMB'000	RMB'000	RMB	(Equivalent to HK\$)
Based on the offer price of HK\$4.60 per Share	456,966	931,679	1,388,645	0.99	1.13
Based on the offer price of HK\$6.10 per Share	456,966	1,248,890	1,705,856	1.21	1.39

Notes:

- (1) The consolidated net tangible assets of our Group as of March 31, 2010 is compiled based on the consolidated financial information included in the Accountants' Report as set out in Appendix I to this prospectus, which is based on the consolidated net assets of RMB468.9 million less goodwill and intangible assets of RMB11.9 million.
- (2) The estimated net proceeds from the Global Offering are based on the Offer Price of HK\$4.60 or HK\$6.10, being the low or high end of the stated offer price range, per Offer Share after deduction of the underwriting fees and other related expenses payable by our Group and takes no account of any Shares which may be issued upon the exercise of the Over-allotment Option.
- (3) The unaudited pro forma adjusted net tangible assets per Share is arrived at after the adjustments referred to above and on the basis that 1,404,112,340 Shares are in issue following the Global Offering (including the effect of the conditional 10-for-1 share split and the automatic conversion of preference shares) but takes no account of any Shares which may be issued upon the exercise of the options under the Pre-IPO Share Option Schemes and Over-allotment Option. The unaudited pro forma adjusted net tangible assets per Share is converted to Hong Kong dollars at an exchange rate of RMB0.8744 to HK\$1.00, the prevailing rate quoted by PBOC on September 3, 2010. You should not construe such conversion as a representation that the RMB amounts could actually be converted into HK dollar amounts as the rate indicated, or at all.
- (4) The calculation of the unadjusted pro forma net tangible assets does not take into account the dividend amounting to RMB176.1 million which was approved by our Board and paid in July 2010.

B. UNAUDITED PRO FORMA ESTIMATED EARNINGS PER SHARE

The following unaudited pro forma estimated earnings per Share for the six months ended June 30, 2010 has been prepared in accordance with Rule 4.29 of the Listing Rules on the basis set out in the notes below for the purpose of illustrating the effect of the Global Offering, as if it had taken place on January 1, 2010. The unaudited pro forma estimated earnings per Share has been prepared for illustrative purposes only and, because of its hypothetical nature, it may not give a true picture of the financial results of our Group following the Global Offering.

	<u>Estimate for the six months ended June 30, 2010</u>
Estimated consolidated profit	Not less than RMB140 million
Unaudited pro forma estimated earnings per Share	RMB0.10 (HK\$0.11)

Notes:

- (1) The estimated consolidated profit of our Group for the six months ended June 30, 2010 is extracted from the profit estimate as set out in "Financial Information — Profit Estimate" in this prospectus. The bases and assumptions on which the above profit estimate for the six months ended June 30, 2010 has been prepared are summarized in "Profit Estimate" in Appendix III to this prospectus.
- (2) The calculation of the unaudited pro forma estimated earnings per Share is based on the estimated consolidated profit of our Group for the six months ended June 30, 2010 and assuming that a total number of 1,404,112,340 Shares were in issue during the six months ended June 30, 2010.
- (3) The unaudited pro forma estimated earnings per Share is converted to Hong Kong dollars at an exchange rate of RMB0.8744 to HK\$1.00, the prevailing rate quoted by PBOC on September 3, 2010. You should not construe such conversion as a representation that the RMB amounts could actually be converted into HK dollar amounts as the rate indicated, or at all.

C. COMFORT LETTER ON UNAUDITED PRO FORMA FINANCIAL INFORMATION

The following is the text of a report received from the reporting accountants, KPMG, Certified Public Accountants, Hong Kong, prepared for the purpose of incorporation in this prospectus, in respect of the unaudited pro forma financial information of our Group.



8th Floor
Prince's Building
10 Chater Road
Central, Hong Kong

The Directors
MicroPort Scientific Corporation

September 13, 2010

Dear Sirs

We report on the unaudited pro forma financial information (“unaudited Pro Forma Financial Information”) of MicroPort Scientific Corporation (the “Company”) and its subsidiaries (the “Group”) set out in Parts (A) and (B) of Appendix II of the prospectus dated September 13, 2010 (the “Prospectus”), which has been prepared by the directors of the Company solely for illustrative purposes to provide information about how the proposed offering might have affected the financial information presented. The basis of preparation of the unaudited Pro Forma Financial Information is set out in Parts (A) and (B) on pages II-1 to II-2 in Appendix II of the Prospectus.

Responsibilities

It is the responsibility solely of the directors of the Company to prepare 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” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

It is our responsibility to form 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.

Basis of opinion

We conducted our work in accordance with Hong Kong Standard on Investment Circular Reporting Engagements (“HKSIR”) 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.

Our work did not constitute an audit or review performed in accordance with Hong Kong Standards on Auditing or Hong Kong Standards on Review Engagements issued by the HKICPA, and accordingly, we do not express any such audit or review assurance on the unaudited Pro Forma 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 4.29(1) of the Listing Rules.

The unaudited Pro Forma Financial Information is for illustrative purpose only, based on the judgments and assumptions of the directors of the Company, and because of its hypothetical nature, it 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 of March 31, 2010 or any future date; or
- the earnings per share of the Group for the six months ended June 30, 2010 or any future periods.

We make no comments regarding the reasonableness of the amount of net proceeds from the issuance of the Company's shares, the application of those net proceeds, or whether such use will actually take place as described under "Use of Proceeds" set out in the section "Future Plans and Use of Proceeds" of the Prospectus.

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.

Yours faithfully

KPMG
Certified Public Accountants
Hong Kong