

**A. OVERVIEW**

The estimate of our consolidated profit for the six months ended June 30, 2010 is set out in “Financial Information — Profit estimate” in this prospectus.

**B. BASES**

The estimate of our consolidated profit for the six months ended June 30, 2010 prepared by our Directors is based on our consolidated financial statements for the three months ended March 31, 2010 and the results shown in the unaudited consolidated management accounts of our Group for the three months ended June 30, 2010. The estimate has been prepared on the basis of the accounting policies consistent in all material aspects with those currently adopted by our Group as summarized in the Accountants’ Report, the text of which is set out in Appendix I to this prospectus.

**C. LETTER FROM THE REPORTING ACCOUNTANTS**

*The following is the text of a letter, prepared for inclusion in this prospectus, received from the reporting accountants, KPMG, Certified Public Accountants, Hong Kong, in connection with the estimate of our consolidated profit for six months ended June 30, 2010.*



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

The Directors  
MicroPort Scientific Corporation

Credit Suisse (Hong Kong) Limited

Piper Jaffray Asia Limited

September 13, 2010

Dear Sirs

We have reviewed, in accordance with the Auditing Guideline 3.341 "Accountants' report on profit forecasts" issued by the Hong Kong Institute of Certified Public Accountants, the accounting policies adopted and calculations made in arriving at the estimate of the consolidated profit of MicroPort Scientific Corporation (the "Company") and its subsidiaries (collectively referred to as the "Group") for six months ended June 30, 2010 (the "Profit Estimate"), for which the directors of the Company are solely responsible, as set forth in the section headed "Financial Information" in the prospectus of the Company dated September 13, 2010 ("the Prospectus").

The Profit Estimate has been prepared by the directors of the Company based on the consolidated results of the Group for the three months ended March 31, 2010 included in the Accountants' Report as set out in Appendix I to the Prospectus, and the results shown in the unaudited consolidated management accounts of the Group for the three months ended June 30, 2010.

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Estimate has been properly compiled in accordance with the assumptions made by the directors as set out in Appendix III of the Prospectus and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in our Accountants' Report dated September 13, 2010, the text of which is set out in Appendix I to the Prospectus.

Yours faithfully,

**KPMG**  
Certified Public Accountants  
Hong Kong

**D. LETTER FROM THE JOINT SPONSORS**

*The following is the text of a letter, prepared for inclusion in this prospectus, we have received from Credit Suisse (Hong Kong) Limited and Piper Jaffray Asia Limited, our Joint Sponsors, in connection with the estimate of the consolidated profits attributable to equity holders of our Company for six months ended June 30, 2010.*



**Credit Suisse (Hong Kong) Limited**  
45/F, Two Exchange Square  
8 Connaught Place, Central  
Hong Kong

**Piper Jaffray**

**Piper Jaffray Asia Limited**  
3902B, 39/F, Tower 1  
Lippo Center, 89 Queensway  
Hong Kong

September 13, 2010

The Directors  
MicroPort Scientific Corporation

Dear Sirs,

We refer to the estimate of the consolidated net profit attributable to equity holders of MicroPort Scientific Corporation (the “**Company**”) for the six months ended June 30, 2010 (the “**Profit Estimate**”) as set out in the prospectus issued by the Company dated September 13, 2010 (the “**Prospectus**”).

We understand that the Profit Estimate has been prepared by the Directors of the Company based on the consolidated results of the Company and its subsidiaries (hereinafter collectively referred to as the “**Group**”) for the three months ended March 31, 2010 included in the Accountants’ Report as set out in Appendix I to the Prospectus and the unaudited consolidated results based on management accounts for the three months ended June 30, 2010.

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 the letter dated September 13, 2010 addressed to yourselves and ourselves from KPMG 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 KPMG, we are of the opinion that the Profit Estimate, for which you as Directors of the Company are solely responsible, has been made after due and careful enquiry.

Yours faithfully,

For and on behalf of  
**Credit Suisse (Hong Kong) Limited**

David Cheng  
*Managing Director*

For and on behalf of  
**Piper Jaffray Asia Limited**

Stacey Wong  
*Head of Investment Banking*