

The information set forth in this Appendix does not form part of the accountants' report prepared by Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, as set forth in Appendix I to this prospectus, and is included herein for illustrative purposes only.

The unaudited pro forma financial information should be read in conjunction with the section headed "Financial information" in this prospectus and the accountants' report set forth in Appendix I to this prospectus.

For illustrative purpose, the financial information prepared in accordance with paragraph 4.29 of the Listing Rules is set out here to provide prospective investors with further information about how the financial information of the Group might be affected by completion of the Share Offer as if the Share Offer had been completed on 31 March 2010. The unaudited pro forma financial information has been prepared for illustrative purpose only and because of its nature, it may not give a true picture of the Group's financial condition on the completion of the Share Offer.

(A) UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS

The following statement of unaudited pro forma adjusted net tangible assets of the Group is based on the combined net assets of the Group as at 31 March 2010, as shown in the accountants' report set out in Appendix I to this prospectus, adjusted as follows:

	Audited combined net tangible assets of the Group as at 31 March 2010 <i>(note 1)</i> US\$'000	Estimated net proceeds from the New Issue <i>(note 2)</i> US\$'000	Unaudited pro forma adjusted net tangible assets of the Group US\$'000	Unaudited pro forma adjusted net tangible assets per Share <i>(note 3)</i> US\$
Based on the minimum Offer Price of HK\$0.94 per Offer Share	72,691	16,177	88,868	0.11
Based on the maximum Offer Price of HK\$1.13 per Offer Share	72,691	19,967	92,658	0.12

Notes:

1. The audited combined net tangible assets of the Group as at 31 March 2010, which is based on the combined net tangible assets attributable to owners of the Company as at 31 March 2010, is extracted from the accountants' report set out in Appendix I to this prospectus.
2. The estimated net proceeds from the New Issue are based on the Offer Price of HK\$0.94 and HK\$1.13 per Offer Share, after deduction of the underwriting fees and related expenses payable by the Company and taking no account of any Shares which may be allotted and issued or purchased by the Company pursuant to the general mandate for the allotment and issue or purchase of Shares referred to in the paragraph headed "Written resolutions of the sole Shareholder" in Appendix V to this prospectus nor Shares which may be issued upon any exercise of the Over-allotment Option. (assuming the translation of Hong Kong dollars to United States dollars with the exchange rate of HK\$7.7642 to US\$1.00).
3. The unaudited pro forma adjusted net tangible assets per Share has been arrived at after making the adjustments referred to in note (2) above and on the basis of a total of 800,000,000 Shares in issue immediately following completion of the Share Offer and Capitalisation Issue and without taking into account any Shares which may be allotted and issued or purchased by the Company pursuant to the general mandate for the allotment and issue or purchase of Shares referred to in the paragraph headed "Written resolutions of the sole Shareholder" in Appendix V to this prospectus nor Shares which may be issued upon any exercise of the Over-allotment Option.

(B) ACCOUNTANTS' REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION

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

**ACCOUNTANTS' REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION****TO THE DIRECTORS OF GREAT HARVEST MAETA GROUP HOLDINGS LIMITED**

We report on the unaudited pro forma financial information of Great Harvest Maeta Group Holdings 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 share offer might have affected the financial information presented, for inclusion in Appendix II to the prospectus of the Company dated 27 September 2010 (the "Prospectus"). The basis of preparation of the unaudited pro forma financial information is set out in Appendix II 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 29 of Chapter 4 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.

It is our responsibility to form an opinion, as required by paragraph 29(7) of Chapter 4 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 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 Hong Kong Institute of Certified Public Accountants. 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. This 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 purpose of the unaudited pro forma financial information as disclosed pursuant to paragraph 29(1) of Chapter 4 of the Listing Rules.

The unaudited pro forma financial information is for illustrative purpose 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 future and may not be indicative of the financial position of the Group as at 31 March 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 29(1) of Chapter 4 of the Listing Rules.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
27 September 2010