

*The forecast of the consolidated profit attributable to owners of our Company for the year ending 31 December 2010 is set out in the section headed “Financial Information — Profit Forecast for the Year Ending 31 December 2010”.*

#### **A. BASES**

The Directors have prepared the forecast of consolidated profit attributable to owners of our Company for the year ending 31 December 2010 on the basis of the audited consolidated results of us for the six months ended 30 June 2010, the unaudited consolidated results of us for the two months ended 31 August 2010 and a forecast of the consolidated results of us for the remaining four months ending 31 December 2010. The forecast has been prepared on a basis consistent in all material respects with the accounting policies currently adopted by us as summarized in Appendix I to the prospectus.

#### **B. ASSUMPTIONS**

The forecast has been prepared based on the following principal assumptions:

- there will be no material changes in the existing government policies or political, legal, fiscal, market or economic conditions in the mainland of People’s Republic of China (the “PRC”) or Hong Kong or other countries where the Group operates, as well as other countries where the Group exports its products to;
- there will be no material changes in legislation or regulations or rules in the PRC or Hong Kong or other countries where the Group operates and other countries where the Group exports its products to which could adversely affect the business of the Group;
- there will be no material changes in the bases or rates of taxation in the PRC or Hong Kong or other countries where the Group operates, except as otherwise disclosed in this prospectus;
- there will be no material change in inflation rates, interest rates or the exchange rate of RMB against US\$ and RMB against HK\$ from those presently prevailing on 31 August 2010;
- the Group’s operations will not be adversely affected or interrupted by factors which are beyond the management’s control, including but not limited to natural disasters, fire, disease, labor disputes and shortage in supply of raw materials and electricity; and
- there will be no material fluctuations to raw material prices, including prices of lead.

**C. LETTER FROM THE REPORTING ACCOUNTANTS ON THE PROFIT FORECAST**

The following is the text of a letter, prepared for inclusion in this prospectus, received by the Directors from Ernst & Yong, Certified Public Accountants, Hong Kong, in connection with the forecast of the consolidated profit attributable to owners of the Company for the year ending December 31, 2010.



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3 November 2010

The Directors  
Leoch International Technology Limited  
Citigroup Global Markets Asia Limited

Dear Sirs,

We have reviewed the calculations of and the accounting policies adopted in arriving at the forecast of the consolidated profit attributable to equity holders of Leoch International Technology Limited (the “Company”, together with its subsidiaries, hereinafter collectively referred to as the “Group”) for the period ending 31 December 2010 (the “Profit Forecast”) as set out in the paragraph headed “Profit Forecast for the Year Ending 31 December 2010” under the section headed “Financial Information” in the prospectus of the Company dated 3 November 2010 (the “Prospectus”) for which the directors of the Company (the “Directors”) are solely responsible.

We conducted our work with reference to Auditing Guideline 3.341 “Accountants’ Report on Profit Forecasts” issued by the Hong Kong Institute of Certified Public Accountants.

The Profit Forecast has been prepared by the Directors based on the audited consolidated results of the Group for the six months ended 30 June 2010, the unaudited consolidated results of the Group for the two months ended 31 August 2010 and a forecast of the consolidated results of the Group for the remaining four months ending 31 December 2010.

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Forecast has been properly compiled in accordance with the bases and assumptions made by the Directors as set out in Parts A and B of Appendix III to 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 3 November 2010, the text of which is set out in Appendix I to the Prospectus.

Yours faithfully,  
**Ernst & Young**  
*Certified Public Accountants*  
Hong Kong

**D. LETTER FROM SOLE SPONSOR**

The following is the text of a letter, prepared for inclusion in this prospectus, received by the Directors from Citigroup Global Markets Asia Limited, the Sole Sponsor, in connection with the forecast of the consolidated profit attributable to owners of the Company for the year ending December 31, 2010.

Citigroup Global Markets Asia Limited  
50/F Citibank Tower, Citibank Plaza  
3 Garden Road, Central  
Hong Kong

November 3, 2010

The Directors  
Leoch International Technology Limited

Dear Sirs,

We refer to the forecast of the consolidated profit attributable to owners of Leoch International Technology Limited (the “Company”) for the year ending December 31, 2010 (the “Profit Forecast”) as set out in this prospectus of the Company dated November 3, 2010 (the “Prospectus”).

We understand that the Profit Forecast has been prepared by the Directors of the Company based on (i) the audited consolidated results of the Company and its subsidiaries (the “Group”) for the six-month period ended June 30, 2010; (ii) the unaudited consolidated results of the Group for the two-month period ended August 31, 2010; and (iii) the forecast of the consolidated results of the Group for the four-month period ending December 31, 2010.

We have discussed with you the bases and assumptions upon which the Profit Forecast has been made. We have also considered the letter dated November 3, 2010 addressed to the Company and ourselves from Ernst & Young, Certified Public Accountants, Hong Kong, regarding the accounting policies and calculations upon which the Profit Forecast has been made.

On the basis of the information comprising the Profit Forecast and on the basis of the accounting policies and calculations adopted by you and reviewed by Ernst & Young, Certified Public Accountants, Hong Kong, we are of the opinion that the Profit Forecast, 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  
**Citigroup Global Markets Asia Limited**  
**David Biller**  
*Managing Director*