

*The information sets out in this Appendix does not form part of the Accountant's Report as set out in Appendix I to this prospectus, and is included herein for information only.*

#### A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED NET TANGIBLE ASSETS

The following unaudited pro forma statement of adjusted net tangible assets prepared in accordance with Rule 4.29 of the Listing Rules is for illustrative purposes only, and is set out here to illustrate the effect of the Global Offering on our net tangible assets as at 30 June 2010 as if it had been taken place on 30 June 2010.

The unaudited pro forma statement of adjusted net tangible assets have been prepared for illustrative purpose only and because of its hypothetical nature, it may not give a true picture of our consolidated net tangible assets as at 30 June 2010 or any future date following the Global Offering. It is prepared based on our consolidated net assets as at 30 June 2010 as set out in the Accountant's Report in Appendix I, and adjusted as described below. The unaudited pro forma statement of adjusted net tangible assets does not form part of the Accountant's Report as set out in Appendix I of this prospectus.

	<b>Audited consolidated net tangible assets of the Group attributable to equity holders of the Company as at 30 June 2010<sup>(1)</sup> HK\$'000</b>	<b>Estimated net proceeds from the Global Offering<sup>(2)</sup> HK\$'000</b>	<b>Unaudited adjusted net tangible assets HK\$'000</b>	<b>Pro forma adjusted net tangible assets per share<sup>(3)(4)</sup> HK\$</b>
Based on an Offer Price of HK\$0.85 per Share	287,755	524,059	811,814	0.28
Based on an Offer Price of HK\$1.05 per Share	287,755	662,524	950,279	0.33

*Notes:*

- (1) The audited consolidated net tangible assets of the Group attributable to equity holders of the Company as at 30 June 2010 is extracted from the Accountant's Report set out in Appendix I to this prospectus, which is based on the audited consolidated net assets of the Group attributable to equity holders of the Company as at 30 June 2010 of HK\$309,201,000, with an adjustment for the intangible assets of HK\$21,446,000 as at 30 June 2010.
- (2) The estimated net proceeds from the Global Offering are based on the Offer Price of HK\$0.85 and HK\$1.05 per share, respectively, after deduction of estimated related fees and expenses, and do not take into account of any shares that may fall to be issued upon the exercise of the Over-allotment Option and the options granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company pursuant to the Issue Mandate or the Repurchase Mandate as described in the section headed "Share Capital" in this prospectus.
- (3) The unaudited pro forma adjusted net tangible assets per share is determined after the adjustments as described in Note (2) above and on the basis that 2,870,000,000 shares were in issue assuming that the Global Offering has been completed on 30 June 2010 but takes no account of any Shares which may fall to be issued upon the exercise of the Over-allotment Option and the options granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company pursuant to the Issue Mandate or the Repurchase Mandate as described in the section headed "Share Capital" in this prospectus.
- (4) No adjustment has been made to reflect any trading result or other transaction of the Group entered into subsequent to 30 June 2010. In particular, the unaudited pro forma net adjusted tangible assets of the Group does not take into account the dividend of approximately HK\$41.0 million declared by the Board in October 2010. The unaudited pro forma net tangible assets per share would have been HK\$0.27 and HK\$0.32 per share based on the Offer Price of HK\$0.85 and HK\$1.05 respectively, after taking into account the declaration of the dividend in the sum of approximately HK\$41.0 million.
- (5) As of 31 October 2010, the Group's properties held under property and equipment were revalued by Jones Lang LaSalle Sallmanns Limited, an independent property valuer, and the relevant property valuation report is set out in Appendix IV to this prospectus. The net revaluation surplus of HK\$18,910,000, representing the excess of values of the said properties over their carrying values, has not been included in the Group's consolidated financial information as at 30 June 2010. The above adjustments do not take into account of such revaluation surplus. Had the properties been stated at such valuation, an additional depreciation and amortisation of HK\$573,000 per annum in respect of the revaluation surplus, before income taxes, would be charged to the consolidated income statement.

**B. UNAUDITED PRO FORMA FORECAST EARNINGS PER SHARE**

The following unaudited pro forma forecast earnings per share prepared in accordance with Rule 4.29 of the Listing Rules is for illustrative purpose only, and is set out here to illustrate the effect of the Global Offering on our forecast earnings per share as if it had been taken place on 1 January 2010.

The unaudited pro forma forecast 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 the Group following the Global Offering.

Forecast consolidated profit attributable to equity holders of the Company for the year ending 31 December 2010 <sup>(1)</sup>	Not less than HK\$205.0 million
Unaudited pro forma forecast earnings per Share <sup>(2)</sup>	Not less than HK\$0.07

*Notes:*

- (1) Our forecast consolidated profit attributable to equity holders of the Company for the year ending 31 December 2010 is extracted from the section headed “Financial Information – Profit Forecast for the year ending 31 December 2010” in this prospectus. The bases and assumptions on which the above profit forecast has been prepared are set out in the section headed “Profit Forecast” in Appendix III to this prospectus. Our Directors have prepared the forecast consolidated profit attributable to equity holders of the Company for the year ending 31 December 2010 based on the audited consolidated results of the Group for the six months ended 30 June 2010, the unaudited management accounts of our Group for the three months ended 30 September 2010 and a forecast of the consolidated results of the Group for the remaining three months ending 31 December 2010. The forecast has been prepared on a basis consistent in all material respects with the accounting policies presently adopted by the Group as set out in Note 4 of Section I of the Accountant’s Report, the text of which is set out in Appendix I to this prospectus.
- (2) The calculation of the unaudited pro forma forecast earnings per Share is based on the forecast consolidated profit attributable to equity holders of the Company for the year ending 31 December 2010 and on the basis that 2,870,000,000 shares are issued and outstanding during the entire period, assuming that the Global Offering had been completed on 1 January 2010. This calculation takes no account of any Shares which may fall to be issued upon the exercise of the Over-allotment Option and the options granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company pursuant to the Issue Mandate or the Repurchase Mandate as described in the section headed “Share Capital” in this prospectus.

**C. REPORT FROM REPORTING ACCOUNTANT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION**

*The following is the text of a report 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

**ACCOUNTANT'S REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION TO THE DIRECTORS OF WORLD WIDE TOUCH TECHNOLOGY (HOLDINGS) LIMITED**

We report on the unaudited pro forma financial information of World Wide Touch Technology (Holdings) Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") set out on pages II-1 to II-2 under the headings of "Unaudited Pro Forma Statement of Adjusted Net Tangible Assets" and "Unaudited Pro Forma Forecast Earnings Per Share" (the "Unaudited Pro Forma Financial Information") in Appendix II of the Company's prospectus dated 2 December 2010 (the "Prospectus"), in connection with the proposed initial public offering of the shares of the Company. The Unaudited Pro Forma Financial Information has been prepared by the directors of the Company, for illustrative purposes only, to provide information about how the proposed initial public offering might have affected the relevant financial information of the Group. The basis of preparation of the Unaudited Pro Forma Financial Information is set out on pages II-1 to II-2 of the Prospectus.

**Respective Responsibilities of Directors of the Company and the Reporting Accountant**

It is the responsibility solely of the directors of the Company to prepare the Unaudited Pro Forma Financial Information in accordance with rule 4.29 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong (the "Listing Rules") and 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 rule 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 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 HKICPA. Our work, which involved no independent examination of any of the underlying financial information, consisted primarily of comparing the

audited consolidated net assets of the Group as at 30 June 2010 with the accountant's report as set out in Appendix I to this prospectus and comparing the unaudited forecast profit attributable to equity holders of the Company for the year ending 31 December 2010 with the profit forecast as set out in the section headed "Financial Information – Profit Forecast for the year ending 31 December 2010" in the Prospectus, considering the evidence supporting the adjustments and discussing the Unaudited Pro Forma Financial Information with the directors of the Company.

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 rule 4.29(1) of the Listing Rules.

The Unaudited Pro Forma Financial Information is for illustrative purposes 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 the future and may not be indicative of:

- the adjusted net tangible assets of the Group as at 30 June 2010 or any future date, or
- the earnings per share of the Group for the year ending 31 December 2010 or any future periods.

### **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 rule 4.29(1) of the Listing Rules.

**PricewaterhouseCoopers**  
*Certified Public Accountants*  
Hong Kong, 2 December 2010