

The estimate of the consolidated profit attributable to the owners of the Company for the year ended December 31, 2011 is set out in the section headed “Financial Information – Profit Estimate for the Year Ended December 31, 2011” in this prospectus.

A. BASES

The Directors have prepared the estimate of consolidated profit attributable to owners of the Company for the year ended December 31, 2011 on the basis of the audited results of the Group for the nine months ended September 30, 2011, the unaudited consolidated results of the Group based on management accounts for the two months ended November 30, 2011, and an estimate of the consolidated results of the Group for the remaining one month ended December 31, 2011. The estimate has been prepared on a basis consistent in all material respects with the accounting policies currently adopted by the Group as summarized in the accountants’ report on the financial information of the Group for the three years ended December 31, 2010 and the nine months ended September 30, 2011 as set out in Appendix I to this prospectus.

B. LETTER FROM THE REPORTING ACCOUNTANTS

Set out below are texts of the letters, prepared for inclusion in this prospectus, received by the Directors from the Company's reporting accountants, Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong and from the Sponsor, BNP Paribas Capital (Asia Pacific) Limited, in connection with the estimation of the consolidated profit attributable to owners of the Company for the year ended December 31, 2011, respectively.

Deloitte.
德勤

德勤·關黃陳方會計師行
香港金鐘道88號
太古廣場一期35樓

Deloitte Touche Tohmatsu
35/F., One Pacific Place
88 Queensway
Hong Kong

February 10, 2012

The Directors

Christine International Holdings Limited
BNP Paribas Capital (Asia Pacific) Limited

Dear Sirs,

We have reviewed the accounting policies adopted and calculations made in arriving at the estimate of the consolidated profit of Christine International Holdings Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") for the year ended December 31, 2011 attributable to owners of the Company (the "Estimate"), for which the directors of the Company are solely responsible, as set out in the prospectus dated February 10, 2012 issued by the Company (the "Prospectus"). The Estimate is prepared based on the audited results of the Group for the nine months ended September 30, 2011, the unaudited consolidated results of the Group based on management accounts for the two months ended November 30, 2011, and an estimate of the consolidated results of the Group for the remaining one month ended December 31, 2011.

In our opinion the Estimate, so far as the accounting policies and calculations are concerned, has been properly compiled on the bases made by the directors of the Company as set out in part A 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 on the financial information of the Group for the three years ended December 31, 2010 and the nine months ended September 30, 2011 as set out in Appendix I to the Prospectus.

Yours faithfully

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong

C. LETTER FROM THE SPONSOR

**BNP Paribas Capital (Asia Pacific) Limited**

59/F-63/F Two International Finance Centre
8 Finance Street, Central, Hong Kong

February 10, 2012

The Board of Directors
Christine International Holdings Limited

Dear Sirs,

We refer to the estimated consolidated profit attributable to equity shareholders of Christine International Holdings Limited (the "Company") and its subsidiaries (collectively, the "Group") for the year ended December 31, 2011 (the "Profit Estimate") as set out in the paragraph headed "Profit Estimate for the year ended December 31, 2011" under the section headed "Financial Information" in the prospectus of the Company dated February 10, 2012.

The Profit Estimate, for which the directors of the Company (the "Directors") are solely responsible, has been prepared by Directors based on the audited results of the Group for the nine months ended September 30, 2011, the unaudited consolidated results of the Group based on management accounts for the two months ended November 30, 2011, and an estimate of the consolidated results of the Group for the remaining one month ended December 31, 2011.

We have discussed with you the bases upon which the Profit Estimate has been made. We have also considered the letter dated February 10, 2012 addressed to you and us from Deloitte Touche Tohmatsu regarding the accounting policies and calculations upon which the Profit Estimate has been made. On the basis of the foregoing and on the bases made by you and the accounting policies and calculations adopted by you and reviewed by Deloitte Touche Tohmatsu, we have formed the opinion that the Profit Estimate, for which you as the Directors are solely responsible, has been made after due and careful enquiry.

Yours faithfully,
For and on behalf of
BNP Paribas Capital (Asia Pacific) Limited
Isadora Li
Head of Investment Banking – North Asia