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公司牌照號碼 : C-030171

VALUATION REPORT
CONSIDERING
THE MARKET VALUES OF
3 PARCELS OF LAND
HELD BY
NAMTAI INVESTMENT (SHENZHEN) CO., LTD. AND
ZASTRON ELECTRONIC (SHENZHEN) CO., LTD.
LOCATED IN
BAO'AN DISTRICT, SHENZHEN CITY
GUANGDONG PROVINCE
THE PEOPLE'S REPUBLIC OF CHINA

Client : Namtai Investment (Shenzhen) Co., Ltd.
Zastron Electronic (Shenzhen) Co., Ltd.
Ref. No. : CON000245826RE-1
Date : 23 July 2015

Important

This report is for the use only of the party to whom it is addressed for the specific purposes to which it refers and no responsibility is accepted to any third party for use of or reliance on the whole or any part of its contents for any purpose.

Neither the whole nor any part of this report or any reference thereto may be included in any document, circular or statement without our prior written approval of the form and context in which it will appear.

Our ref: CON000245826RE-1

23 July 2015

The Board of Directors
Nantai Investment (Shenzhen) Co., Ltd.
Zastron Electronic (Shenzhen) Co., Ltd.
East Zone, Nantai Industrial Zone
No.2 Nantai Road, Xixiang Town
Gushu Community, Bao'an District
Shenzhen City, Guangdong Province
The People's Republic of China

Dear Sirs,

Re: Valuation of (1) a parcel of land held by Zastron Electronic (Shenzhen) Co., Ltd. located at the junction of Guangming Avenue and No. 18 Road, Guangming Hi-tech Industry Park, Bao'an District, Shenzhen City, Guangdong Province, the People's Republic of China (the "PRC"); and (2) 2 parcels of land held by Nantai Investment (Shenzhen) Co., Ltd. located at the northern side of Nantai Road, Xixiang Town, Bao'an District, Shenzhen City, Guangdong Province, the PRC ((1) and (2) hereinafter together referred to as the "Properties").

Instructions

In accordance with the instructions of Nantai Investment (Shenzhen) Co., Ltd. and Zastron Electronic (Shenzhen) Co., Ltd. (hereinafter together referred to as the "Companies"), Jones Lang LaSalle Corporate Appraisal and Advisory Limited ("we") to provide valuation service on the captioned properties.

As instructed by the Companies, we confirm that we have carried out inspections, made relevant enquiries and searches and obtained such further information as we consider necessary for the purpose of providing you with our opinion of the market values of the Properties based on the Special Assumptions set out below as at 30 June 2015 (the "valuation date") for internal reference purpose.

The Properties

According to the information provided by the Companies, the Properties comprise:

- Property no. 1: A parcel of land held by Zastron Electronic (Shenzhen) Co., Ltd. ("Zastron Electronic") located at the junction of Guangming Avenue and No. 18 Road, Guangming Hi-tech Industry Park, Bao'an District, Shenzhen City, Guangdong Province, the PRC; and
- Property no. 2: 2 parcels of land held by Nantai Investment (Shenzhen) Co., Ltd. ("Nantai Investment") located at the northern side of Nantai Road, Xixiang Town, Bao'an District, Shenzhen City, Guangdong Province, the PRC

The details of the Properties are disclosed below and in the valuation certificates.

Details of the Properties

Property no. 1 comprises a parcel of land held by Zastron Electronic located at the junction of Guangming Avenue and No. 18 Road, Guangming Hi-tech Industry Park, Bao'an District, Shenzhen City, Guangdong Province (Refer to Appendix I – Location Map of the Properties) with particulars as follows:

Property no. 1:

Land Lot No. A614-0377

Site Area 103,739.07 sq.m.

Land Use M1 (Industrial)

Plot Ratio ≤2.55

Remarks As at the valuation date, Property no. 1 was vacant and reached “seven connections and one levelling” status. It has obtained a new land use planning indicators. As advised by the Companies, Property no. 1 is planned to be developed into a composite development comprising industry office, facilities commercial, hotel, apartment and etc.

Property no. 2 comprises two parcels of land held by Namtai Investment located at the northern side of Nantai Road, Xixiang Town, Bao'an District, Shenzhen City, Guangdong Province (Refer to Appendix I – Location Map of the Properties) with particulars as follows:

Property no. 2:	East Zone	West Zone
Land Lot No.	A116-0006	A116-0018
Site Area	26,313.3 sq.m.	26,313.9 sq.m.
Gross Floor Area of Existing Buildings with Legal Title Certificates	58,744 sq.m., of which Real Estate Title Certificates with red cover: 27,341 sq.m., and Real Estate Title Certificates with green cover: 31,403 sq.m.	41,927 sq.m. All Real Estate Title Certificates are with green cover.
Planned Land Use	M0 (Innovation Industry Land) after urban renewal.	M0 (Innovation Industry Land) after urban renewal.
Remark	As at the valuation date, Namtai Investment has obtained the project initiation approval and has been included into Shenzhen Urban Renewal Unit Plan for East Zone. The upper limit of planned plot ratio is estimated to be 6.33.	As advised by the Companies, Namtai Investment will apply for the project initiation approval once it satisfied the requirements of Urban Renewal Unit for West Zone. After that, the land use and planned GFA will be the same as East Zone.

Basis of Valuation

Our valuation is carried out on a market value basis. Market value is defined as “the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm’s length transaction after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion”.

General Assumptions

Our valuation has been made on the assumption that the seller sells the property interests in the market without the benefit of a deferred term contract, leaseback, joint venture, management agreement or any similar arrangement, which could serve to affect the values of the property interests.

No allowance has been made in our report for any charges, mortgages or amounts owing on the property interests valued nor for any expenses or taxation which may be incurred in effecting a sale. Unless otherwise stated, it is assumed that the property interests are free from encumbrances, restrictions and outgoings of an onerous nature, which could affect their values.

Special Assumptions

Notwithstanding the above general assumptions, we have made the following special assumptions in our valuation:

- The Companies are legally in possession of the land use rights of the Properties and have the rights to occupy, use, transfer, lease, mortgage or otherwise dispose of the Properties;
- There are completed buildings and structures erected on Property no. 2 as at the valuation date (Refer to Appendix II – Photos of the Properties). As advised by the Companies, we are instructed to assume in our valuation that Property no. 2 was vacant for future development as at the valuation date and did not need to take into account the demolition and relocation costs of such completed buildings and structures erected on Property no. 2;
- The Urban Renewal Unit Plan (including special planning and follow-up work) of Land Lot No. A116-0006 of Property no. 2 can be smoothly carried forward and there is no legally impediment for applying for the approval of Urban Renewal Unit Plan of Land Lot No. A116-0018 of Property no. 2;
- After successfully changing the land use of Property no. 2 to innovation industry land use, the remaining term of land use rights will be 50 years;
- The development proposals or the re-development proposals of the Properties provided to us by the Companies (refer to valuation certificates) are in compliance with the relevant planning regulations and PRC’s law. The aforesaid development proposals can be approved by the relevant government authorities and properly implemented during their construction works; and
- Our valuation is based upon the information provided by the Companies. We reserve the right to amend our assessment if more detailed information is subsequently provided that would materially affect the values of the property interests.



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Method of Valuation

We have valued the Properties by adopting residual method. The residual method is based on the assumption that the Properties are newly completed in accordance with the regeneration and development proposal provided to us in terms of property uses, respective saleable areas and construction schedules to establish the gross development value (“GDV”). The total costs of the development including additional land premium (for Property no.2 only), construction costs, professional fees and other associated expenditures, together with an allowance for interest expense, and developer’s profit and risk margin are estimated and deducted from the established GDV. The resultant residual figure is then adjusted to the valuation date to arrive at the market values of the property interests concerned.

Where appropriate, we have also adopted direct comparison approach for cross-checking. Direct comparison approach is by making reference to comparable market transactions close to the valuation date in our assessment of the market value of a property interest. This approach rests on the wide acceptance of the market transactions as the best indicator and pre-supposes that evidence of relevant transactions in the market place can be extrapolated to similar properties, subject to allowances for variable factors.

Valuation Standards

In the course of our valuation, we have complied with all the requirements contained in the RICS Valuation - Professional Standards published by the Royal Institution of Chartered Surveyors; the HKIS Valuation Standards published by the Hong Kong Institute of Surveyors; and the International Valuation Standards published by the International Valuation Standards Council.

Source of Information

We have relied to a very considerable extent on the information given by the Companies and have accepted advice given to us on such matters as tenure and all other relevant matters.

We have no reason to doubt the truth and accuracy of the information provided to us by the Companies. We have also been advised by the Companies that no material factors have been omitted from the information to reach an informed view and we have no reason to suspect that any material information has been withheld.

Document and Title Investigation

We have been shown copies of Land Use Rights Grant Contracts of Shenzhen City, Land Use Rights Grant Supplementary Contracts of Shenzhen City, Construction Land Planning Permits of Shenzhen City, Real Estate Title Certificates and other documents relating to the Properties and have made relevant enquiries. However, we have not examined the original documents and assumed that the copies of the documents obtained are consistent with their originals. If necessary, we would recommend that a PRC legal opinion is sought to verify the existing title to the Properties in the PRC.

Area Measurement and Inspection

We have carried out site inspection of the Properties on 26 June 2015. However, we have not carried out investigation to determine the suitability of the ground conditions and services for any development thereon. Our valuation has been prepared on the assumption that these aspects are satisfactory.

We have not carried out detailed measurements to verify the correctness of the area in respect of the Properties but have assumed that the areas shown on the documents and official site plans handed to us are correct. All documents have been used as reference only and all dimensions, measurements and areas are approximations. No on-site measurement has been taken.

Currency

All monetary figures stated in this report are in Renminbi (RMB).

Caveats and Non-publication Clause

In accordance with our standard practice, we must state that this report is for the use only of the party to whom it is addressed for the specific purposes to which it refers and no responsibility is accepted to any third party for use of or reliance on the whole or any part of its contents for any purpose.

Neither the whole nor any part of this report or any reference thereto may be included in any document, circular or statement without our prior written approval of the form and context in which it will appear.

This report is an English translation only of the report in Chinese. If there are any discrepancies between the two reports, the report in Chinese shall prevail.


Limiting Conditions

This report is subject to our standard Limiting Conditions as attached.

Opinion of Value

Our valuation is summarized below and the valuation certificates are attached.

Yours faithfully,
For and on behalf of
Jones Lang LaSalle Corporate Appraisal and Advisory Limited



Eddie T.W. Yiu
MRICS MHKIS RPS (GP)
National Director



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VALUATION SUMMARY

No.	Property	Market value in existing state and under relevant assumptions as at 30 June 2015 <i>RMB</i>
1.	A parcel of land located at the junction of Guangming Avenue and No. 18 Road Guangming Hi-tech Industry Park Bao'an District Shenzhen City Guangdong Province The PRC	555,000,000
2.	2 parcels of land located at the northern side of Nantai Road Xixiang Town Bao'an District Shenzhen City Guangdong Province The PRC	896,000,000
	Total:	1,451,000,000



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VALUATION CERTIFICATE

No.	Property	Description and tenure	Particulars of occupancy	Market value in existing state and under relevant assumptions as at 30 June 2015 RMB
1.	A parcel of land located at the junction of Guangming Avenue and No. 18 Road Guangming Hi-tech Industry Park Bao'an District Shenzhen City Guangdong Province The PRC	<p>The property comprises a parcel of land with a site area of approximately 103,739.07 sq.m. which is planned to be into a composite development scheduled to be completed in June 2018.</p> <p>The property is located at the junction of Guangming Avenue and No. 18 Road. The subject area of the property is well-served by public transportation with 20 minutes' driving distance to Shenzhen Bao'an International Airport and one hour's driving distance to Shenzhen city centre. The locality of the property is in close proximity to some industrial factories and a few residential properties.</p>	The property was vacant as at the valuation date.	555,000,000

As advised by the Companies, the property will have a total planned gross floor area of approximately 408,340 sq.m. upon completion and the details are set out as follows:

Usage	Planned Gross Floor Area (sq.m.)
Office	179,000
Commercial	20,000
Hotel	25,000
Apartment	40,000
Underground (including 3,000 car parking spaces)	144,340 (including 10,000 sq.m. underground commercial spaces)
Total:	408,340

No.	Property	Description and tenure	Particulars of occupancy	Market value in existing state and under relevant assumptions as at 30 June 2015 RMB
		The land use rights of the property have been granted for a term of 50 years commencing from 29 December 2007 and expiring on 28 December 2057 for industrial use.		

Notes:

1. Pursuant to a Land Use Rights Grant Contract of Shenzhen City – Shen Di He Zi (2007) No. 4150, the Supplementary Agreement No.1 and the Supplementary Contract No.1 of the aforesaid Shenzhen City Land Use Rights Grant Contract entered into between the Urban Planning, Land & Resources Commission of Shenzhen Municipality (“深圳市國土資源和房產管理局”) and Zastron Electronic, the land use rights of a parcel of land with a site area of approximately 118,001.3 sq.m. were contracted to be granted to Zastron Electronic with the particulars as follows:

Site Area	:	118,001.3 sq.m.
Land Use	:	Industrial
Land Term	:	50 years
Plot Ratio	:	≤2.25
Land Premium	:	RMB8,496,094

2. Pursuant to a Real Estate Title Certificate – Shen Fang Di Zi Di No. 5000316492, the land use rights of a parcel of land with a site area of approximately 118,001.3 sq.m. have been granted to Zastron Electronic for a term expiring on 28 December 2057 for industrial use.
3. Pursuant to a Land Use Rights Supplementary Contract of Shenzhen City – Supplementary Contract No.2 of Shen Di He Zi (2007) No. 4150 entered into between the Urban Planning, Land & Resources Commission of Shenzhen Municipality, Guangming Branch (“深圳市規劃和國土資源委員會光明管理局”) and Zastron Electronic, due to the adjustment of the land planning, the land use rights of a portion of the aforesaid land parcel with a site area of approximately 14,261.3 sq.m. was reverted to the government. The adjusted land parcel has a site area of approximately 103,739.07 sq.m. RMB50,996,184 of the land premium that had been paid by Zastron Electronic was transferred to land premium of the new land parcel. According to the relevant regulations, Zastron Electronic should apply for a new Shenzhen City Construction Land Planning Permit and nullify the Real Estate Title Certificate – Shen Fang Di Zi Di No. 5000316492 mentioned in Note 2.
4. Pursuant to a Construction Land Planning Permit of Shenzhen City – Shen Gui Tu Xu No. GM-2015-0015, permission towards the planning of a parcel of land with a site area of approximately 103,739.07 sq.m. has been granted to Zastron Electronic with a total planned gross floor area of 265,000 sq.m., of which workshops have 186,000 sq.m., research and development buildings have 10,000 sq.m., office has 3,000 sq.m., staff quarters have 61,000 sq.m. and canteen has 5,000 sq.m.



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5. As advised by the Companies, Zastron Electronic will sign the Land Use Rights Supplementary Agreement of Shenzhen City – Supplementary Agreement No.2 of Shen Di He Zi (2007) No. 4150. Zastron Electronic can apply for the new Real Estate Title Certificate from Housing Administration Department one month after the date when the aforesaid supplementary agreement becomes effective.
6. In the valuation of this property, we have made the following assumptions:
 - a. The Construction Land Planning Permit of Shenzhen City of the property is legal and valid. Zastron Electronic can obtain the new Real Estate Title Certificate after signing the relevant supplementary agreement of Land Use Rights Grant Contract of Shenzhen City and legally has the land use rights of the property. Zastron Electronic has the rights to occupy, use, transfer, lease, mortgage or otherwise dispose of the property; and
 - b. The development proposals of the property provided to us by Zastron Electronic are in compliance with the requirement of aforesaid Construction Land Planning Permit of Shenzhen City, relevant planning regulations and PRC's law and can be properly implemented during its construction works.

VALUATION CERTIFICATE

No.	Property	Description and tenure	Particulars of occupancy	Market value in existing state and under relevant assumptions as at 30 June 2015 RMB
2.	2 parcels of land located at the northern side of Nantai Road Xixiang Town Bao'an District Shenzhen City Guangdong Province The PRC	<p>The property comprises two parcels of land with a total site area of approximately 52,627.2 sq.m. which is planned to be into an industrial development scheduled to be completed in June 2019.</p> <p>The property is located at the northern side of Nantai Road and the southern-west side of Guangshen Highway G107. The subject area of the property is well-served by public transportation with 15 to 20 minutes' driving distance to Shenzhen Bao'an Sports Centre and 40 minutes' driving distance to Shenzhen City Centre. The locality of the property is in close proximity to some industrial zones, self-built housing and a few communities commercial.</p> <p>East Zone of the property had been approved to be included into the Second Batch Plan of Urban Renewal Unit Plan of Shenzhen City in 2014 and has completed the project initiation approval procedure of urban renewal. It is in the process of special planning report approval.</p> <p>As advised by the Companies, the property will have a total planned gross floor area of approximately 283,240 sq.m. after urban renewal and the details are set out as follows:</p>	<p>The property comprises completed buildings and structures as at the valuation date. As advised by the Companies, a portion of the property (the East Zone) which had been included in Urban Renewal Unit Plan will be demolished and reconstructed; the remaining portion of the property will be applied for the renewal project initiation after fulfilling the urban renewal policy and thereafter will be demolished and reconstructed.</p>	896,000,000



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No.	Property	Description and tenure	Particulars of occupancy	Market value
				in existing state and under relevant assumptions as at 30 June 2015 RMB
		Usage	Planned Gross Floor Area (sq.m.)	
		<i>East Zone</i>		
		Industrial research and development	98,890	
		Staff quarters	24,150	
		Commercial	16,110	
		Other ancillary facilities	2,470	
		Sub-total:	141,620	
		<i>West Zone</i>		
		Industrial research and development	98,890	
		Staff quarters	24,150	
		Commercial	16,110	
		Other ancillary facilities	2,470	
		Sub-total:	141,620	
		Total	283,240	

The land use rights of the property have been granted for terms of 50 years expiring on 30 December 2043 and 25 April 2049 for industrial use.

Notes:

1. Pursuant to a Land Use Rights Grant Contract of Shenzhen City, Bao'an District – Shen Bao Di He Zi (1993) No. 146 entered into between the State-owned Land Bureau of Shenzhen City, Bao'an District (“深圳市寶安區國土局”) and Namtai Electronic (Shenzhen) Co., Ltd. (“Namtai Electronic”), the land use rights of a parcel of land with a site area of 26,313.28 sq.m. were contracted to be granted to Namtai Electronic with the particulars as follows:



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- Site Area : 26,313.28 sq.m.
- Land Use : Industrial
- Land Term : 30 years
- Land Premium : RMB3,946,991
2. Pursuant to 2 Land Use Rights Grant Supplementary Contracts of Shenzhen City – Supplementary Contracts Nos. 1 and 2 of Shen Bao Di He Zi (1993) No. 146, Shen Bao Di Xie Zi No. (93146) and Shen Di Xie Zi No. (94-4-030), the land use rights of a parcel of land (Land Lot No.: A116-0006) with a site area of 26,313.3 sq.m. have been modified with the particulars as follows:
- Plot Ratio Accountable Gross Area : 60,230 sq.m.
- Plot Ratio : ≤ 2.3
- Supplementary Land Premium : RMB1,816,944
3. As advised by the Companies, the land use rights term of a parcel of land of the property (Land Lot No. A116-0006) with a site area of 26,313.3 sq.m. has been adjusted to 50 years commencing from 31 December 1993 and expiring on 30 December 2043.
4. Pursuant to a Land Use Rights Grant Contract of Shenzhen City – Shen Di He Zi (1999) No. 4-030 entered into between the Urban Planning, Land & Resources Commission of Shenzhen Municipality (“深圳市規劃和國土局”) and Namtai Electronic, the land use rights of a parcel of land with a site area of 26,313.9 sq.m. were contracted to be granted to Namtai Electronic with the particulars as follows:
- Site Area : 26,313.9 sq.m.
- Land Use : Industrial
- Land Term : 50 years, expiring on 25 April 2049
- Plot Ratio : ≤ 1.4
- Land Premium : RMB421,022
5. As advised by the Companies, Namtai Electronic (Shenzhen) Co., Ltd. is the former name to Namtai Investment (Shenzhen) Co., Ltd.
6. In the valuation of this property, we have made the following assumptions:
- Namtai Investment legally holds the land use rights of the property and has the rights to occupy, use, transfer, lease, mortgage or otherwise dispose of the property;
 - There are completed buildings and structures erected on the property as at the valuation date (Refer to Appendix II – Photos of the Property). As advised by the Companies, we are instructed to assume in our valuation that the property was vacant for future development as at the valuation date and did not need to take into account the demolition and relocation costs of such completed buildings and structures erected on Property no. 2;
 - The Urban Renewal Unit Plan (including special planning and follow-up work) of Land Lot No. A116-0006 of Property no. 2 can be smoothly carried forward and there is no legally impediment for applying for the approval of Urban Renewal Unit Plan of Land Lot No. A116-0018 of the property;



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- d. After successfully changing the land use of the property to innovation industry land use, the remaining term of land use rights will be 50 years; and
- e. The re-development proposals of the Property provided to us by the Companies are in compliance with the relevant planning regulations and PRC's law and can be approved by the relevant government authorities and properly implemented during its construction works.

LIMITING CONDITIONS

1. We have assumed that the conditions of the Properties are the same as at the time of our inspection and the valuation date.
2. Jones Lang LaSalle Corporate Appraisal and Advisory Limited shall not be required to give testimony or attendance in court or to any government agency by reason of this valuation, with reference to the Properties described herein, unless prior arrangements have been made.
3. We are unable to accept any responsibility for the title and area of the Properties, or for any liabilities against the Properties which were unrecorded at the time of our inspection.
4. Our valuation is based upon various assumptions including market condition, some of which are of subjective and uncertain nature. Market conditions and assumptions where upon we based our valuation may vary from conditions and circumstances of real life transactions, therefore it is reasonable that the transacted price in the real life market may vary from our valuation. No responsibility is accepted from any party for any subsequent effects arising from the difference between our valuation and the transacted price of the Properties.
5. As instructed, this report has been compiled for internal reference purposes and certain assumptions have been made which may not be confirmed upon external checking. For this reason this report is not intended for external reference and should not be relied upon for that purpose.
6. This report is for the use only of the party to whom it is addressed for the specific purposes to which it refers and no responsibility is accepted to any third party for use of or reliance on the whole or any part of its contents for any purpose.
7. Neither the whole nor any part of this report or any reference thereto may be included in any document, circular or statement without our prior written approval of the form and context in which it will appear.



VALUER'S PROFESSIONAL DECLARATION

We, the following valuers, hereby certify, to the best of our knowledge and belief, that:

- Information in this report has been obtained from sources that are believed to be reliable. All facts which have a bearing on the value concluded have been considered by the valuers and no important facts have been intentionally disregarded.
- The reported analysis, opinions, and conclusions are subject to the assumptions and limiting conditions as stated in the report and based on our personal, unbiased professional analysis, opinions, and conclusions.
- We are external valuers, independent from the client and the property owner, their subsidiaries and their jointly controlled entities (collectively, the "Group") and their respective directors and controlling shareholder and that we do not have any direct or indirect material interests in the securities or assets of the Group, its connected persons, or any associate of the Group and we have no bias with respect to the parties involved.
- Our professional fee is not contingent upon the amount of the value assessed, the attainment of a stipulated result, the occurrence of a subsequent event, or the reporting of a predetermined value or direction in value that favours the cause of the client.
- The under mentioned persons provided professional assistance in the compilation of this report.

Eddie T.W. Yiu
National Director

Michael Yu
Director

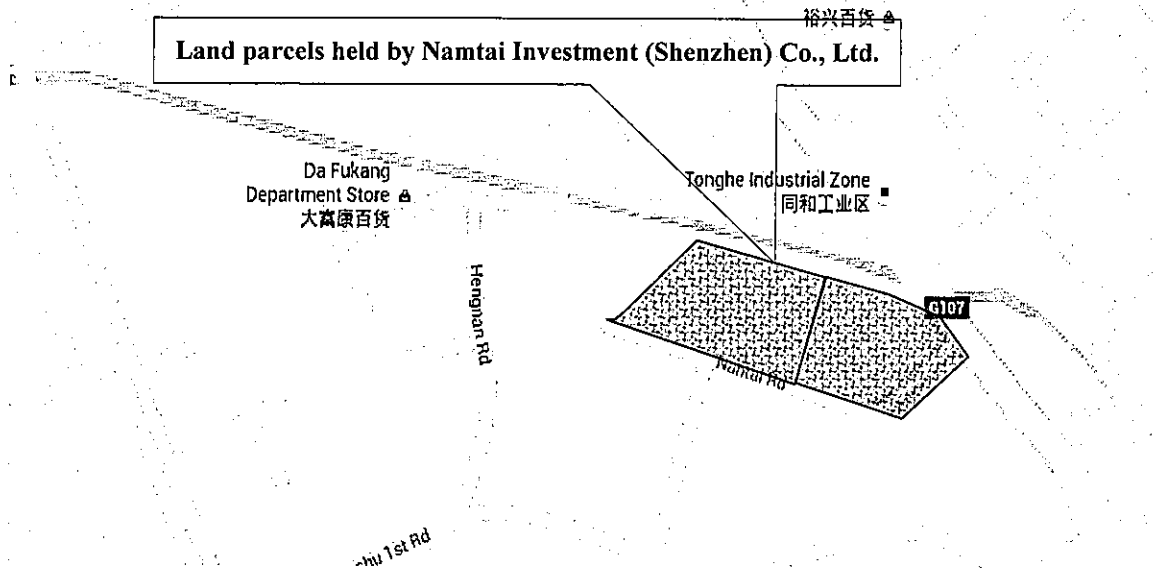
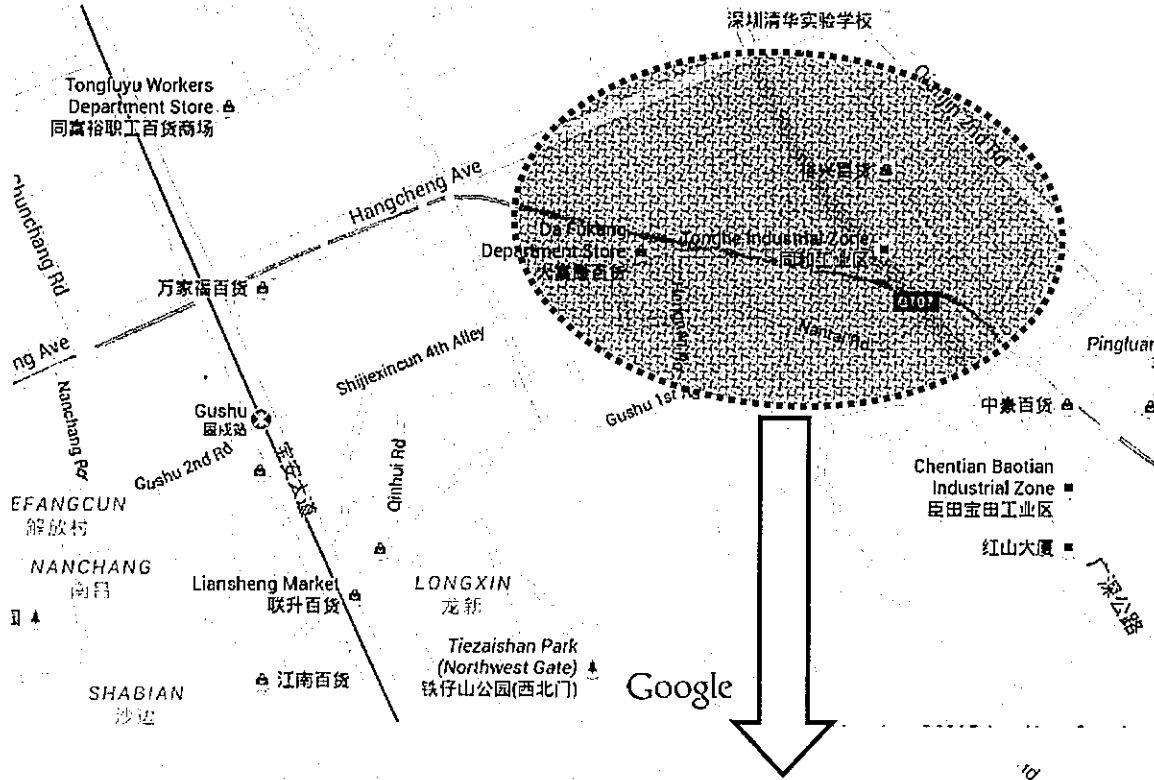
Jennifer Xu
Manager

Jun Zhong
Assistant Analyst

Gary Shi
Assistant Analyst

Jimmy Gu
Assistant Analyst

Property no. 2:



Source: Google Map

APPENDIX II – PHOTOS OF THE PROPERTIES

Property no. 1 (as at the date of inspection)



Front gate



Land Status (1)



Land Status (2)



Land Status (3)



Road on the eastern side - No. 18 Road



Road on the northern side - Guangming Avenue

Property no. 2 (as at the date of inspection)



Front gate of East Zone



Site Status (1)



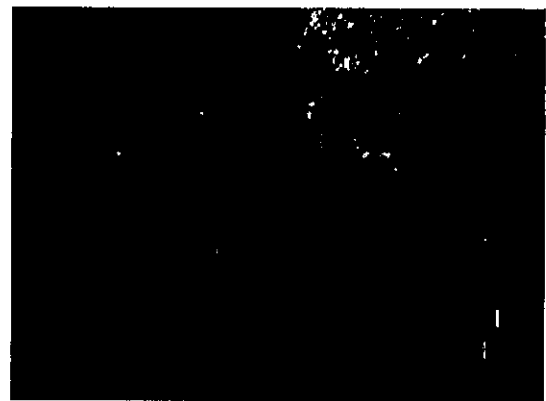
Site Status (2)



Site Status (3)



Road on the southern side - Nantai Road



Road on the northern-east side – National Highway
G107