

SATYAM COMPUTER SERVICES (NANJING) CO., LTD.

FINANCIAL STATEMENTS AND REPORT OF THE AUDITORS
FOR THE YEAR ENDED 31 DECEMBER 2008

(English translation is for reference only. Any inconsistency between the
Chinese and English versions, the Chinese version shall prevail.)

[English translation is for reference only. The Chinese version shall prevail.]

Satyam Computer Services (Nanjing) Company Limited

Report of the Auditors

Date: March 31, 2009

SHLFCPAR NO. (2009) – SJ0543

To the Board of Directors of
Satyam Computer Services (Nanjing) Co., Ltd.

We have audited the accompanying financial statements including the balance sheet of Satyam Computer Services (Nanjing) Co., Ltd. ("the Company") as at December 31, 2008, the related income statement, shareholders' equity variation statement, the cash flow statement and the notes to the financial statements for the year then ended.

1. The responsibilities of the management to the financial statements

In accordance with the regulation of the Accounting Standard for Business Enterprise and "Accounting System of Business Enterprise", the completion of financial statements is the responsibilities of the management of Satyam Computer Services (Nanjing) Co., Ltd. which includes: (i) design, implementation and maintain the internal control related to the preparation of the financial statements for the aim of assure no existence of fraud or mistake that will incur potential misreporting; (ii) accounting policies are adopted and applied properly; (iii) reasonable accounting estimation is made.

2. The responsibilities of certified public accountants

Our responsibilities are to express audit opinion to the financial statements based on the implementation of audit process. We have performed the audit work in compliance with the stipulations set by the Audit Guideline for China Certified Public Accountants. The Audit Guideline for China Certified Public Accountants requires that we should observe professional ethics, to plan and carry out the audit work so as to obtain reasonable support to assure whether no potential misreporting existing in the financial statements.

The audit work concerns implementation of the audit procedures to obtain the relevant figures in the financial statements and the revealed auditing evidence therefrom. The audit procedure to be applied is subject to the judgment of auditor, which includes the risk evaluation to the material misreporting of the financial statements caused by fraud or mistakes. During the risk evaluation, we reviewed the internal control related to the preparation of the financial statements by properly designed audit procedure rather than the aim of working out an opinion to the efficiency of the internal control. The audit work also includes the evaluation of the fitness of adopting accounting policy and the rationality for the accounting estimation as well as the overall presentation of the financial statements by the management.

We believe the acquired auditing evidence is sufficient and adequate that provided the basis for the expression of the audit opinion.

3. Audit opinion

In our opinion, the financial statements prepared by Satyam Computer Services (Nanjing) Co., Ltd. comply with the Accounting Standard for Business Enterprise and the "Accounting System of Business Enterprise", and fairly reflect the financial position of Satyam Computer Services (Nanjing) Company as at December 31, 2008, the operation results and the cash flows in the year 2008.

Ling Jie, China Certified Public Accountant



Zhou Wei Zhong, China Certified Public Accountant



Shanghai Linfang Certified Public Accountants Co., Ltd.
15F, Hechuang Building,
No. 450 Caoyang Road,
Shanghai China

SATYAM COMPUTER SERVICES (NANJING) COMPANY LIMITED
BALANCE SHEET AS AT 31 DECEMBER 2008

(All amounts are in RMB Yuan unless otherwise stated)

[English Translation for Reference Only]

ASSETS	Notes	Ending Balance	Beginning Balance
Current assets:			
Cash at bank and in hand	5	607,582.97	3,878,519.01
Accounts receivable	6	1,503,266.98	-
Advance account	7	270,248.74	27,532.55
Other receivables	8	124,219.83	14,500.00
Other assets		2,108.00	-
Total current assets		2,507,426.52	3,920,551.56
Non-current assets:			
Fixed assets - cost	9	8,201,962.15	2,532,748.90
Less: Accumulated depreciation	10	1,575,426.85	122,225.47
Fixed assets - net value	11	6,626,535.30	2,410,523.43
Long-term deferred expenditure	12	230,226.58	140,576.10
Total non-current assets		6,856,761.88	2,551,099.53
TOTAL ASSETS		9,364,188.40	6,471,651.09
Current liabilities			
Accounts payable	13	3,362,929.56	380,978.83
Accrued payroll		95,245.77	8,956.48
Taxes payable	14	216,952.55	7,561.51
other levies payable		626.45	-
Other payables		2,032,814.54	33,090.66
Total current liabilities		5,708,568.87	430,587.48
Non-current liabilities			
Total non-current liabilities		-	-
TOTAL LIABILITIES		5,708,568.87	430,587.48
Owner's equity			
Paid-in capital(2008:USD3,199,990 2007:USD999,980.00)	15	22,817,785.51	7,475,251.75
Accumulated losses	16	(19,162,165.98)	(1,434,188.14)
Total owner's equity		3,655,619.53	6,041,063.61
TOTAL LIABILITIES AND OWNER'S EQUITY		9,364,188.40	6,471,651.09

The accompanying notes form an integral part of these financial statements.

Legal Representative: *[Signature]* Person in charge of accounting: *[Signature]* Person in charge of accounting
 SREENIVASA MURTY ACHUTUNI function: RAVIKANTH KARNE department: SHINA TAO

[Signature]


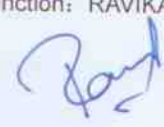
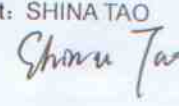
SATYAM COMPUTER SERVICES (NANJING) COMPANY LIMITED
INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2008

(All amounts are in RMB Yuan unless otherwise stated
 [English Translation for Reference Only])

Subjects	Notes	Year ended 31 December 2008	Year ended 31 December 2007
Revenues from main operations	17	2,071,560.36	-
Less: Cost of main operations		3,279,031.52	-
Tax and levies on main operations		83,616.60	-
Profit from other operations		(1,291,087.76)	-
Add: Profit from other operations		-	-
Less: Sales expenses		22,073.00	166,587.83
Administrative expenses		16,255,557.29	1,206,251.11
Financial expenses	18	325,449.79	61,349.20
Operating loss		(17,894,167.84)	(1,434,188.14)
Add: Non-operating income		175,500.00	-
Less: Non-operating expenses		9,310.00	-
Total loss		(17,727,977.84)	(1,434,188.14)
Less: Income taxes		-	-
Net loss		(17,727,977.84)	(1,434,188.14)

The accompanying notes form an integral part of these financial statements.

Legal Representative: SREENIVASA MURTY ACHUTUNI Person in charge of accounting: RAVIKANTH KARNE Person in charge of accounting: SHINA TAO

SATYAM COMPUTER SERVICES (NANJING) COMPANY LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2008

(All amounts are in RMB Yuan unless otherwise stated)

[English Translation for Reference Only]

Subjects	Amount in 2008	Amount in 2007
1. Cash Flows from Operating Activities:		
Cash received from sales of goods or rendering of services	568,293.38	-
Other cash received relating to operating activities	215,747.12	9,929.64
Sub-total of Cash Inflows	<u>784,040.50</u>	<u>9,929.64</u>
Cash paid for goods and services	183,702.99	3,904.18
Cash paid to and on behalf of employees	12,224,795.35	352,194.32
Payments of all the taxes	20,344.61	-
Other cash paid relating to operating activities	3,176,260.61	884,755.35
Sub-total of Cash Outflows	<u>15,605,103.56</u>	<u>1,240,853.85</u>
Net Cash Flows from Operating Activities	<u>(14,821,063.06)</u>	<u>(1,230,924.21)</u>
2. Cash Flows from Investing Activities:		
Sub-total of Cash Inflows	-	-
Cash paid to purchase of fixed assets, intangible assets and Other long-term assets	3,433,241.38	2,295,540.47
Sub-total of Cash Outflows	<u>3,433,241.38</u>	<u>2,295,540.47</u>
Net Cash Flows from investing Activities	<u>(3,433,241.38)</u>	<u>(2,295,540.47)</u>
3. Cash Flows from Financing Activities:		
Proceeds from investments	15,342,533.76	7,475,251.75
Sub-total of Cash Inflow	<u>15,342,533.76</u>	<u>7,475,251.75</u>
Sub-total of Cash Outflows	-	-
Net Cash Flows from Financing Activities	<u>15,342,533.76</u>	<u>7,475,251.75</u>
4. Effect of Foreign Exchange Rate Changes on Cash	<u>(359,165.36)</u>	<u>(70,268.06)</u>
5. Net Increase in Cash and Cash Equivalents	<u>(3,270,936.04)</u>	<u>3,878,519.01</u>
Add: Cash and cash equivalents beginning balance	3,878,519.01	-
6. Cash and Cash Equivalents Ending Balance	<u>607,582.97</u>	<u>3,878,519.01</u>

The accompanying notes form an integral part of these financial statements.

Legal Representative: Person in charge of accounting: Person in charge of accounting

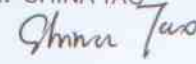
SREENIVASA MURTY ACHUTUNI

function: RAVIKANTH KARNE

department: SHINA TAO







SATYAM COMPUTER SERVICES (NANJING) COMPANY LIMITED
OWNERS' EQUITY VARIATION STATEMENT FOR 2008

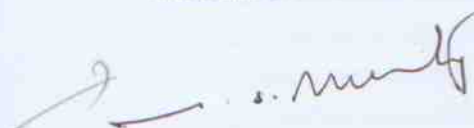
(All amounts are in RMB Yuan unless otherwise stated)

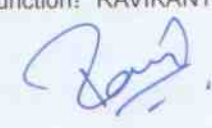
[English Translation for Reference Only]

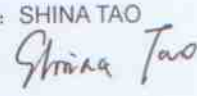
Subjects	Current Year Amt.	Previous Year Amt.
I. Paid-in Capital (capital stock)		
i. Balance of previous year end	7,475,251.75	-
ii. Balance of current year beginning	7,475,251.75	-
iii. Increase or decrease amount of the current year	15,342,533.76	7,475,251.75
1. Contributed or decreased capital by the owners	15,342,533.76	7,475,251.75
(1) Capital input by owners	15,342,533.76	7,475,251.75
iii. balance of current year end	22,817,785.51	7,475,251.75
II. Capital Surplus		
i. Balance of previous year end	-	-
ii. Balance of current year beginning	-	-
iii. Balance of current year end	-	-
III. Reserve		
i. Balance of previous year end	-	-
ii. Balance of current year beginning	-	-
iii. Balance of current year end	-	-
IV. Undistributed Profit		
i. Balance of previous year end	(1,434,188.14)	-
ii. Balance of current year beginning	(1,434,188.14)	-
iii. Increase or decrease amount of the current,year	(17,727,977.84)	(1,434,188.14)
1. Net profit	(17,727,977.84)	(1,434,188.14)
Sub total of net profit and the gain or loss booked directly to owner's equity	(17,727,977.84)	(1,434,188.14)
iv. Balance of current year end	(19,162,165.98)	(1,434,188.14)
V. Owners' Equity Total		
i. Balance of previous year end	6,041,063.61	-
ii. Balance of current year beginning	6,041,063.61	-
iii. Increase or decrease amount of the current year	(2,385,444.08)	6,041,063.61
1. Contributed or decreased capital by the owners	15,342,533.76	7,475,251.75
(1) Capital input by owners	15,342,533.76	7,475,251.75
2. Net profit	(17,727,977.84)	(1,434,188.14)
Sub total of net profit and the gain or loss booked directly to owner's equity	(17,727,977.84)	(1,434,188.14)
VI. Balance of current year end	3,655,619.53	6,041,063.61

The accompanying notes form an integral part of these financial statements.

Legal Representative: SREENIVASA MURTY ACHUTUNI
 Person in charge of accounting: function: RAVIKANTH KARNE
 Person in charge of accounting: department: SHINA TAO







1 GENERAL INFORMATION AND BUSINESS ACTIVITIES

Satyam Computer Services (Nanjing) Co., Ltd. ("the Company") is a wholly owned foreign enterprise invested by Satyam Computer Services Co., Ltd. Established on 29 June, 2007, the Company was registered at Nanjing Administration of Industry and Commerce and obtained the Business License of Juridical Person No. 320100400039957. The registered capital of the Company is USD 4 millions and the operating period is 50 years. The registered address is Suite 413-246, Business Building, Nanjing High-tech Industry Developing Zone.

The approved business scope of the Company includes services of software designing, developing, writing, testing, maintenance (including embedded system software, computer aid design, manufactory and engineering service software, enterprise resource solution software, enterprise integrating software, custom relationship management software etc.), sales of the self-produced products and technical consulting services. (activities related to administrative permission should be operated with approved permit).

2 BASIS OF FINANCIAL STATEMENTS PREPATATION

The financial statements have been prepared in accordance with the Accounting Standards for Business Enterprises and "Accounting System for Business enterprises" as promulgated by the Government of the People's Republic of China.

3 PRINCIPAL ACCOUNTING POLICIES

(a) Accounting period

The Company's accounting year starts on 1 January and ends on 31 December.

(b) Recording currency

The Company uses Renminbi (RMB) as the recording currency.

(c) Basis of recording and pricing principles

The Company follows the accrual basis of accounting. Assets are initially recorded at actual costs and subsequently adjusted for impairment, if any.

(d) Calculation for foreign exchange business

Except for the accounting treatment of paid-in capital, transactions denominated in foreign currencies are translated into RMB at the exchange rates stipulated by the People's Bank of China ("the stipulated exchange rates") prevailing at the first day of the month. Monetary assets and liabilities denominated in foreign currencies on the balance sheet day are translated into RMB at the exchange rates stipulated by the People's Bank of China at the balance sheet date. Exchange differences arising from these translations are taken into the current profit and loss account.

Contributions to paid-in capital made in foreign currencies are translated into the RMB denominated paid-in capital account at the stipulated exchange rates at the contribution dates.

(e) Cash and cash equivalents

In the preparation of the cash flow statement, cash equivalents are refers to short-term and highly-liquid investments with original maturities of 3 months or less that are readily convertible to know amounts of cash and which are subject to an insignificant risk of changes in value.

The fixed deposit more than 3 months, as well as the foreign exchange deposit that had been pawned to bank and those restricted bank deposit are not considered as cash and cash equivalents in the cash flow statement.

(f) Accounts receivable and provision for bad debts

Accounts receivable comprises accounts receivable and other accounts receivable. The Company adopts provision method. Specific provisions are made based upon the assessment of the recoverability of Accounts receivable. The accounts receivable is presented at actual amounts net of provision for bad debts.

- Other receivables

Specific provisions are made based upon the assessment of the recoverability of other receivables.

- Recognition criteria of bad debts loss

Where evidence exists that balances cannot be recovered, bad debts are recognized and the corresponding provision for bad debts is written off, such as the debtor has been deregistered, has declared bankruptcy, is not able to meet its liabilities as they fall due, is experiencing significant cash flow issues, death of debtor etc., after the approval of the Company's General Manager or the Board of the Directors with refer to different management authorities, the bad debt is recognized and the balances are written off against the provision.

(g) Fixed assets and depreciation

Fixed assets are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; have a useful life of more than 1 year and have a relatively high unit price.

Fixed assets purchased or newly constructed by the Company are initially recorded at actual cost on acquisition.

Depreciation of fixed assets is calculated on the straight-line method to write off the cost of each asset to their residual values over their estimated useful lives. For the fixed assets that devaluation provision has been taken, depreciation amount is ascertained by the book

value for the future period after deduction of provision of devaluation and its estimated residual period.

Their estimated useful lives, estimated residual value and depreciation rates as follows:

	<u>Estimated</u> <u>Useful Lives</u>	<u>Estimated</u> <u>Residual Value</u>	<u>Annual</u> <u>Depreciation Rate</u>
Electronic equipment	5 years	-	20%
Office equipment	5 years	-	20%
Furniture	10 years	-	10%

(h) Long-term deferred expenses

Long-term deferred expenses include the fitment fee, which is evenly amortized within the benefiting period, and presented by the net amount after deduction of the accumulative allocation.

(i) Revenue recognition

Income of service is recognized when the service has been provided and the right of receiving charge is obtained.

Income of interest is recognized by deposit period and interest calculation terms regulated in contract or agreement.

(j) Employee social and security benefit

All Chinese employees of the Company participate in employee social security plans, including pension, medical, housing and other welfare benefits, organized and administrated by the governmental authorities.

According to the relevant regulations, premium and welfare benefit contributions are remitted to the social welfare authorities and are calculated based on percentages of the total salary of employees subject to a certain ceiling, and are paid to the labor and social welfare authorities. Contributions to the plans are capitalized as production costs or expensed as incurred.

(k) Accounting treatment for income taxes

The accounting treatment for income taxes adopts tax payable method. The tax expense is recognized based on current period taxable income and applicable tax rate.

4 MAIN TAXATION ITEMS

(a) Enterprise income taxes

The Company qualifies as a foreign investment enterprise established in Nanjing, the prevailing corporate income tax is 25%.

Taxable income is calculated based on total revenue less deductible operating cost,

SATYAM COMPUTER SERVICES (NANJING) CO., LTD.
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008
 (All amounts are stated in RMB Yuan unless otherwise stated)

expenses and non-operating gains (losses) allowed under the existing tax regulations.

(b) Business tax

Revenue derived from software designing, developing and maintaining services provided by the Company is subject to business tax at 5% of gross service income.

(c) Individual income tax

Individual Income Tax (IIT) is born by staff and the Company deducts and pays on behalf of the IIT payers.

5 MONETARY CAPITAL

<u>Monetary Capital</u>	<u>Ending Balance</u>	<u>Beginning Balance</u>
Cash at bank	607,582.97	3,878,519.01
Total	607,582.97	3,878,519.01

6 ACCOUNTS RECEIVABLE

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Accounts receivable	1,503,266.98	-
Total	1,503,266.98	-

Aging analysis of account receivables:

<u>Aging</u>	<u>Ending Balance</u>		<u>Beginning Balance</u>	
	<u>Amount</u>	<u>% of Total Amount</u>	<u>Amount</u>	<u>% of Total Amount</u>
Within 1 year	1,503,266.98	100	-	-
Total	1,503,266.98	100	-	-

Large amount debtors:

<u>Name of the debtors</u>	<u>Ending Balance</u>	<u>Descriptions</u>	<u>Time Span</u>
Satyam Computer Services Ltd.	912,124.57	Sales	Within 1 year

7 ADVANCED ACCOUNTS

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Advanced accounts	111,714.87	3,904.18
Prepaid expenses	158,533.87	23,628.37
Total	270,248.74	27,532.55

SATYAM COMPUTER SERVICES (NANJING) CO., LTD.
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008
 (All amounts are stated in RMB Yuan unless otherwise stated)

8 OTHER RECEIVABLES

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Other accounts receivable	124,219.83	14,500.00

Analysis of other a/c aging:

<u>Aging</u>	<u>Ending Balance</u>		<u>Beginning Balance</u>	
	<u>Amount</u>	<u>% of Total Amount</u>	<u>Amount</u>	<u>% of Total Amount</u>
Within 1 year	124,219.83	100	14,500.00	100
Total	124,219.83	100	14,500.00	100

9 ORIGINAL COST OF FIXED ASSETS

<u>Items</u>	<u>Beginning Balance</u>	<u>Current Increase</u>	<u>Current Decrease</u>	<u>Ending Balance</u>
Electronics equipment	2,230,834.38	5,307,735.25	-	7,538,569.63
Office equipment	285,964.52	328,928.00	-	614,892.52
Furniture	15,950.00	32,550.00	-	48,500.00
Total	2,532,748.90	5,669,213.25	-	8,201,962.15

10 ACCUMULATED DEPRECIATION

<u>Items</u>	<u>Beginning Balance</u>	<u>Current Increase</u>	<u>Current Decrease</u>	<u>Ending Balance</u>
Electronics equipment	111,924.51	1,344,781.84	-	1,456,706.35
Office equipment	9,862.62	104,104.73	-	113,967.35
Furniture	438.34	4,314.81	-	4,753.15
Total	122,225.47	1,453,201.38	-	1,575,426.85

11 NET VALUE OF FIXED ASSETS

<u>Items</u>	<u>Ending Balance</u>	<u>Beginning Balance</u>
Electronics equipment	6,081,863.28	2,118,909.87
Office equipment	500,925.17	276,101.90
Furniture	43,746.85	15,511.66
Total	6,626,535.30	2,410,523.43

SATYAM COMPUTER SERVICES (NANJING) CO., LTD.
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008
 (All amounts are stated in RMB Yuan unless otherwise stated)

12 LONG-TERM DEFERRED EXPENSES

<u>Items</u>	<u>Beginning Balance</u>	<u>Current Increase</u>	<u>Current Decrease</u>	<u>Ending Balance</u>
Fitment fees	140,576.10	163,637.80	73,987.32	230,226.58
Total	140,576.10	163,637.80	73,987.32	230,226.58

13 ACCOUNTS PAYABLE

<u>Ending Balance of Accounts Payable</u>	<u>Beginning Balance of Accounts Payable</u>
3,362,929.56	380,978.83

Among which, large amount debtors:

<u>Name of the debtors</u>	<u>31 December 2008</u>	
	<u>Accumulated A/C</u>	<u>Payment Contents</u>
Datacraft Asia Ltd.	2,399,609.67	Sales

14 TAX PAYABLES

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Business tax	62,645.54	-
Individual Income Tax	154,307.01	7,561.51
Total	216,952.55	7,561.51

15 PAID-IN CAPITAL

<u>Investor's Name</u>	<u>Investment %</u>	<u>Investment Amount</u>	
		<u>Ending Balance</u>	<u>Beginning Balance</u>
Satyam Computer Services Ltd.	100	USD3,199,990 (RMB22,817,785.51)	USD999,980 (RMB7,475,251.75)
Total	100	USD3,199,990 (RMB22,817,785.51)	USD999,980 (RMB7,475,251.75)

In 2008, the Company received additional capital investment in cash USD2,200,010 (equivalent RMB15,342,533.76) from the inventor of the Company, Satyam Computer Services Ltd. The paid-in capital was verified by Jiangsu Tianheng Certified Public Accountants Co., Ltd. and Jiangsu Zhongtianxin Certified Public Accountants Co., Ltd respectively with relevant capital verification reports.

SATYAM COMPUTER SERVICES (NANJING) CO., LTD.
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008
 (All amounts are stated in RMB Yuan unless otherwise stated)

16 ACCUMULATED LOSSES

	<u>Current Year Amount</u>	<u>Previous Year Amount</u>
Accumulated losses at the year beginning	(1,434,188.14)	-
Add: Current year net loss	(17,727,977.84)	(1,434,188.14)
Accumulated losses at the year end	<u>(19,162,165.98)</u>	<u>(1,434,188.14)</u>

17 INCOME FROM MAIN OPERATION

<u>Project</u>	<u>Current Year Amount</u>	<u>Previous Year Amount</u>
Software designing, developing and maintaining services	2,071,560.36	-
Total	<u>2,071,560.36</u>	<u>-</u>

18 FINANCE EXPENSES

	<u>Current Year Amount</u>	<u>Previous Year Amount</u>
Interest income	(40,247.12)	(9,929.64)
Exchange loss or income	359,165.36	70,268.06
Handling fee	6,531.55	1,010.78
Total	<u>325,449.79</u>	<u>61,349.20</u>

ADDITIONAL INFORMATION SUPPLIED BY THE MANAGEMENT OF
 SATYAM COMPUTER SERVICES (NANJING) CO., LTD.
 (All amounts are stated in RMB Yuan unless otherwise stated)

19 SIGNIFICANT ASSOCIATED PARTIES AND TRANSACTIONS

Associated parties and the relationship

<u>Names of the associated parties</u>	<u>Relationship with the Company</u>
Satyam Computer Services Ltd.	Parent company
Satyam Computer Services (Shanghai) Co., Ltd.	Controlled by the same parent company

Transactions with the associated parties

<u>Names of the associated parties</u>	<u>Business nature</u>	<u>Current year amount</u>
Satyam Computer Services Ltd.	Rendering of consulting services	912,124.57
Satyam Computer Services Ltd.	Purchase of consulting service	374,207.40

Balance with the associated parties

<u>Names of the associated parties</u>	<u>Accounting subjects</u>	<u>Current items</u>	<u>Ending amount</u>
Satyam Computer Services Ltd.	Account receivable	Rendering of consulting services	912,124.57
Satyam Computer Services Ltd.	Account payable	Purchase of consulting service	374,207.40
Satyam Computer Services (Shanghai) Co., Ltd.	Other payable	temporary debit	2,000,000.00

