

## APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

The information set out in this appendix does not form part of the accountants’ report on the historical financial information of the Group (the “Accountants’ Report”) from [Moore CPA Limited], Certified Public Accountants, Hong Kong, the reporting accountants of the Company, as set out in Appendix I to this document, and is included in this document for illustrative purpose only. The unaudited [REDACTED] financial information should be read in conjunction with the section headed “Financial information” in this document and the Accountants’ Report set forth in Appendix I to this document.

### (A) UNAUDITED [REDACTED] STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS

The following unaudited [REDACTED] statement of adjusted consolidated net tangible assets of the Group prepared in accordance with Rule 7.31 of the GEM Listing Rules is set out below to illustrate the effect of the [REDACTED] on the audited consolidated net tangible assets of the Group as at 30 June 2026 as if the [REDACTED] had taken place on that date.

The following unaudited [REDACTED] statement of adjusted consolidated net tangible assets of the Group has been prepared for illustrative purpose only and because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group as at [30 June 2026] or at any future dates following the [REDACTED].

|                                                   | Audited consolidated net tangible assets of the Group as at [30 June 2026] | Estimated [REDACTED] from the [REDACTED] | Unaudited [REDACTED] adjusted consolidated net tangible assets of the Group as at [30 June 2026] | Unaudited [REDACTED] adjusted consolidated net tangible assets of the Group as at [30 June 2026] per Share |                   |
|---------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
|                                                   | RMB’000<br>(Note 1)                                                        | RMB’000<br>(Note 2)                      | RMB’000                                                                                          | RMB<br>(Note 3)                                                                                            | HK\$<br>(Note 4)  |
| Based on [REDACTED] HK\$[REDACTED] per [REDACTED] | <u>[REDACTED]</u>                                                          | <u>[REDACTED]</u>                        | <u>[REDACTED]</u>                                                                                | <u>[REDACTED]</u>                                                                                          | <u>[REDACTED]</u> |
| Based on [REDACTED] HK\$[REDACTED] per [REDACTED] | <u>[REDACTED]</u>                                                          | <u>[REDACTED]</u>                        | <u>[REDACTED]</u>                                                                                | <u>[REDACTED]</u>                                                                                          | <u>[REDACTED]</u> |

Notes:

- (1) The audited consolidated net tangible assets of the Group as at [30 June 2026] is extracted from the Accountant’s Report set out in Appendix I to this document, which is based on the audited consolidated net assets of the Group as at [30 June 2026] of approximately RMB59,151,000 with adjustment for the intangible assets and goodwill as at [30 June 2026] of approximately RMB1,392,000 and RMB4,659,000, respectively.
- (2) The estimated [REDACTED] from the [[REDACTED]] are based on [REDACTED] [REDACTED] at an [REDACTED] range of lower limit and upper limit of HK\$[REDACTED] to HK\$[REDACTED] per [REDACTED], respectively, after deduction of the [REDACTED] fees and other related expenses (excluding any [REDACTED] which have been accounted for in the consolidated statement of comprehensive loss up to [30 June 2026] and such amount is RMB3,158,000), without taking into account of any Shares which may be allotted and issued upon the exercise of the [REDACTED], or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates.

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- (3) The unaudited [REDACTED] adjusted consolidated net tangible assets of the Group as at 30 June 2026 per Share is arrived at after the adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] Shares were in issue with adjustment for the outstanding treasury shares of 2,770,807 Shares, assuming the [REDACTED] had taken place on [30 June 2026], without taking into account of any Shares which may be allotted and issued upon the exercise of the [REDACTED], or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates.
- (4) For the purpose of this unaudited [REDACTED] adjusted consolidated net tangible assets, the amounts stated in Renminbi are converted into Hong Kong dollars at a rate of RMB1.0000 to HK\$[1.135] (being the exchange rate prevailing at [30 June] 2026). No representation is made that Renminbi amounts have been, could have been or may be converted to Hong Kong dollars, or vice versa, at that rate or at all.
- (5) No adjustment has been made to the unaudited [REDACTED] adjusted consolidated net tangible assets of the Group as at [30 June 2026] to reflect any trading result or other transactions of the Group entered into subsequent to [30 June 2026].

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## APPENDIX II      UNAUDITED [REDACTED] FINANCIAL INFORMATION

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[REDACTED]

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## APPENDIX II      UNAUDITED [REDACTED] FINANCIAL INFORMATION

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## APPENDIX II      UNAUDITED [REDACTED] FINANCIAL INFORMATION

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[REDACTED]