

## APPENDIX II

## UNAUDITED PRO FORMA FINANCIAL INFORMATION

*The information set forth in this Appendix does not form part of the accountants’ report on the historical financial information of the Group for the year ended December 31, 2023 (the “Accountants’ Report”) nor the unaudited condensed consolidated financial statements of the Group for the nine months ended September 30, 2024 (the “Condensed Consolidated Financial Statements”) prepared by Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, as set forth in Appendix I and IA to this document, and is included herein for information only.*

*The unaudited pro forma financial information should be read in conjunction with the section headed “Financial Information” in this document and the Accountants’ Report and the Condensed Consolidated Financial Statements set forth in Appendix I and IA to this document.*

### A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS OF THE GROUP ATTRIBUTABLE TO OWNERS OF THE COMPANY

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company which has been prepared in accordance with paragraph 4.29 of the Listing Rules is for illustration only, and is set out to illustrate the effect of the proposed [REDACTED] (as defined in this document) on the consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2024, as if the [REDACTED] had taken place on that date.

The unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company has been prepared for illustrative purposes only and, because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group attributable to owners of the Company had the [REDACTED] been completed as at September 30, 2024 or as at any subsequent dates following the [REDACTED].

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company is prepared based on the unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2024 as derived from the Condensed Consolidated Financial Statements set out in Appendix IA to this document, and adjusted as described below.

	Unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2024	Estimated [REDACTED] from the [REDACTED]	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2024	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per [REDACTED] as at September 30, 2024	
	<i>Reminbi (“RMB”) ’000</i>	<i>RMB’000</i>	<i>RMB’000</i>	<i>RMB</i>	<i>Hong Kong dollars (“HK\$”) (Note 4)</i>
	<i>(Note 1)</i>	<i>(Note 2)</i>		<i>(Note 3)</i>	
Based on the [REDACTED] of [REDACTED] per [REDACTED] . . . .	[204,226]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Based on the [REDACTED] of [REDACTED] per [REDACTED] . . . .	[204,226]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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*Notes:*

1. The unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2024 is arrived at after deducting intangible assets attributable to owners of the Company of RMB[25,976,000] from the unaudited consolidated net assets attributable to owners of the Company of RMB[230,202,000] as at September 30, 2024 as extracted from the Condensed Consolidated Financial Statements set out in Appendix IA to this document.
2. The estimated [REDACTED] from the issue of [REDACTED] pursuant to the [REDACTED] are based on [REDACTED] Shares at the [REDACTED] of [REDACTED] (equivalent to [REDACTED]) and [REDACTED] (equivalent to [REDACTED]) per [REDACTED], being the high-end and low-end of the stated [REDACTED] range, after deduction of the estimated [REDACTED] and other [REDACTED] not yet recognized in profit or loss up to September 30, 2024. It does not take into account of any shares which may be allotted and issued (i) upon the exercise of the [REDACTED]; or (ii) under restricted shares scheme.

For the purpose of this unaudited pro forma financial information, the estimated [REDACTED] from the [REDACTED] are converted from Hong Kong dollars into Renminbi at an exchange rate of HK\$1.00 to RMB[0.9231], which was the exchange rate prevailing on January 15, 2025 with reference to the rate published by the People’s Bank of China. No representation is made that Hong Kong dollar amounts have been, could have been or may be converted to Renminbi, or vice versa, at that rate or at all.

3. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per [REDACTED] as at September 30, 2024 is arrived on the basis that [REDACTED] shares including [360,000,000] existing ordinary shares in issue and [REDACTED] were in issue assuming that the [REDACTED] had been completed on September 30, 2024 and it does not take into account of any shares which may be allotted and issued (i) upon the exercise of the [REDACTED]; or (ii) under restricted shares scheme.
4. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per Share as at September 30, 2024 is converted from Renminbi to Hong Kong dollars at an exchange rate of RMB1.00 to HK\$[1.0833], which was the exchange rate prevailing on January 15, 2025 with reference to the rate published by the People’s Bank of China. 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 pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2024 to reflect any trading result or other transaction of the Group entered into subsequent to September 30, 2024.

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*The following is the text of the independent reporting accountants’ assurance report received from Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, in respect of the Group’s unaudited pro forma financial information prepared for the purpose of incorporation in this document.*

### **B. INDEPENDENT REPORTING ACCOUNTANTS’ ASSURANCE REPORT ON THE COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION**

[REDACTED]

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Our firm applies Hong Kong Standard on Quality Management (HKSQM) 1 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Reporting Accountants’ Responsibilities

Our responsibility is to express an opinion, as required by paragraph 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.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3420 “Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Document” issued by the HKICPA. This standard requires that the reporting accountants plan and perform procedures to obtain reasonable assurance about whether the Directors have compiled the unaudited pro forma financial information in accordance with paragraph 4.29 of the Listing Rules and with reference to AG 7 issued by the HKICPA.

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the unaudited pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the unaudited pro forma financial information.

The purpose of unaudited pro forma financial information included in an investment circular is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the Group as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the event or transaction at September 30, 2024 would have been as presented.

A reasonable assurance engagement to report on whether the unaudited pro forma financial information has been properly compiled on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the Directors in the compilation of the unaudited pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- the related pro forma adjustments give appropriate effect to those criteria; and

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- the unaudited pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the reporting accountants’ judgment, having regard to the reporting accountants’ understanding of the nature of the Group, the event or transaction in respect of which the unaudited pro forma financial information has been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the unaudited pro forma financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Opinion

In our opinion:

- (a) the unaudited pro forma financial information has been properly compiled 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 paragraph 4.29(1) of the Listing Rules.

**[Deloitte Touche Tohmatsu]**

*Certified Public Accountants*

Hong Kong

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