

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set out in this Appendix does not form part of the Accountants’ Report on the financial information of our Group for three years ended 31 March 2021 and the five months ended 31 August 2021 issued by [REDACTED], Certified Public Accountants, Hong Kong, our Company’s Reporting Accountants, as set out in Appendix I to this [REDACTED] document, and is included herein for information only. The unaudited pro forma financial information should be read in conjunction with “Financial information” in this [REDACTED] document and the Accountants’ Report set out in Appendix I to this [REDACTED] 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 prepared in accordance with paragraph 4.29 of the Listing Rules is set out below to illustrate the effect of the [REDACTED] on the unaudited consolidated net tangible assets of the Group attributable to owners of the Company as if the [REDACTED] had been taken place on 31 August 2021.

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 as at 31 August 2021 or any future date 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 based on the audited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 August 2021 as derived from the Accountants’ Report set out in Appendix I to this [REDACTED] document, and adjusted as follows:

Audited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 August 2021 <i>HK\$’000</i> <i>(Note 1)</i>	Estimated [REDACTED] expenses <i>HK\$’000</i> <i>(Note 2)</i>	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 31 August 2021 <i>HK\$’000</i>	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 31 August 2021 per Share <i>HK\$</i> <i>(Note 3)</i>
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Based on

[REDACTED]
ordinary shares

226,854	[REDACTED]	[REDACTED]	[REDACTED]
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Notes:

1. The amount is based on the audited consolidated net assets of the Group attributable to owners of the Company as at 31 August 2021 amounting to HK\$226,854,000, extracted from the Accountants' Report set out in Appendix I to this [REDACTED] document.
2. The estimated [REDACTED] expenses mainly include professional fees paid/payable to professional parties related to the [REDACTED], which are expected to be incurred by the Group subsequent to 31 August 2021.
3. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per share is arrived at after the adjustment as described in note 2 above.
4. 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 31 August 2021 to reflect any trading results or other transactions of the Group entered into subsequent to 31 August 2021.
5. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company does not take into account of a final dividend of an aggregate amount of HK\$26,000,000 proposed by the board of directors of the Company on 28 May 2021 and approved by the shareholders at the annual general meeting on 17 September 2021. Assuming that the dividend had been taken into account, the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to the owners of the Company as at 31 August 2021 would have been HK\$[REDACTED] and the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 31 August 2021 per Share would have been HK\$[REDACTED].

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[REDACTED]

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[REDACTED]

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[REDACTED]