

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set out in this Appendix IIA does not form part of the Accountant’s Report from PricewaterhouseCoopers, Certified Public Accountants, Hong Kong, the reporting accountant of the Company, as set out in Appendix I to this document, and is included herein for illustrative purpose only.

The unaudited pro forma financial information should be read in conjunction with the section entitled “Financial Information” in this document and the Accountant’s Report set out in Appendix I to this document.

A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED NET TANGIBLE ASSETS

The following is an illustrative and pro forma statement of adjusted net tangible assets of the Group prepared in accordance with Rule 4.29 of the Listing Rules is for illustrative purposes only, and is set out below to illustrate the effect of the [REDACTED] on the consolidated net tangible assets of the Group attributable to the owners of the Company as at 31 December 2021 as if the [REDACTED] had taken place on 31 December 2021.

The unaudited pro forma statement of adjusted net tangible assets 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 had the [REDACTED] been completed as of 31 December 2021 or any future date. It is prepared based on the consolidated net tangible assets of the Group attributable to the owners of the Company as at 31 December 2021 as derived from the Accountant’s Report, set out in Appendix I to this document and adjusted as described below.

	Audited Consolidated Net Tangible Assets of the Group Attributable to Owners of the Company as at 31 December 2021	Estimated [REDACTED] from the [REDACTED]	Unaudited Pro Forma Adjusted Net Tangible Assets Attributable to Owners of the Company as at 31 December 2021	Unaudited Pro Forma Adjusted Net Tangible Assets per Share
	<i>Note 1</i> HK\$'000	<i>Note 2</i> HK\$'000	HK\$'000	<i>Note 3</i> HK\$
Based on an [REDACTED] of HK\$[REDACTED] per Share	166,461	[REDACTED]	[REDACTED]	[REDACTED]
Based on an [REDACTED] of HK\$[REDACTED] per Share	166,461	[REDACTED]	[REDACTED]	[REDACTED]

Notes:

1. The audited consolidated net tangible assets attributable to owners of the Company as at 31 December 2021 is extracted from the historical financial information contained in the Accountant’s Report set forth in Appendix I to this document, which is based on the audited consolidated net assets of the Group attributable to the owners of the Company as at 31 December 2021 of approximately HK\$168,883,000 with an adjustment for the intangible assets attributable to owners of the Company as at 31 December 2021 of approximately HK\$2,422,000.
2. The estimated [REDACTED] from the [REDACTED] are based on the [REDACTED] range of HK\$[REDACTED] per Share and HK\$[REDACTED] per Share, respectively after deduction of the [REDACTED] fees and other related expenses paid/payable by the Company, excluding [REDACTED] of approximately HK\$[REDACTED] which has been accounted for in the consolidated statements of comprehensive income up to 31 December 2021. It does not take account of any Shares which may be issued upon the exercise of

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the [REDACTED], any Shares which may be issued under the Share Option Scheme or any Shares which may be issued or repurchased by the Company pursuant to the general mandates granted to the Directors to issue or repurchase Shares as described in the section headed “Share Capital” in this document.

3. The unaudited pro forma adjusted net tangible assets per Share is arrived at after adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] Shares (including the [REDACTED] to be effective upon the [REDACTED]) were in issue assuming that the [REDACTED] and [REDACTED] had been completed on 31 December 2021 without taking into account of any Shares which may be issued upon the exercise of the [REDACTED], any Shares which may be issued under the Share Option Scheme or any Shares which may be issued or repurchased by the Company pursuant to the general mandates granted to the Directors to issue or repurchase Shares as described in the section headed “Share Capital” in this document.

No adjustment has been made to the unaudited pro forma adjusted net tangible assets of the Group to reflect any trading results or other transactions of the Group entered into subsequent to 31 December 2021.

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[REDACTED]

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[REDACTED]

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[REDACTED]