

**APPENDIX II      UNAUDITED PRO FORMA FINANCIAL INFORMATION**

The following information does not form part of the Accountant's Report prepared by [PricewaterhouseCoopers], Certified Public Accountants, the reporting accountant of the Company, as set forth in Appendix I to this document, and is included herein for information 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 forth in Appendix I to this document.

**A.    UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS**

The following unaudited pro forma statement of adjusted consolidated 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 of 31 March 2022 as if the [REDACTED] had taken place on 31 March 2022.

This unaudited pro forma statement of adjusted consolidated 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 as at 31 March 2022 or at any future dates following the [REDACTED].

Audited consolidated net tangible assets of the Group attributable to the owners of the Company as at 31 March 2022 <i>HK\$'000</i> <i>(Note 1)</i>	Estimated [REDACTED] from the [REDACTED] <i>HK\$'000</i> <i>(Note 2)</i>	Unaudited pro forma adjusted consolidated net tangible assets attributable to the owners of the Company as at 31 March 2022 <i>HK\$'000</i>	Unaudited pro forma adjusted consolidated net tangible assets per Share <i>HK\$</i> <i>(Note 3)</i>
Based on an [REDACTED] of HK\$[REDACTED] per Share	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>
Based on an [REDACTED] of HK\$[REDACTED] per Share	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>

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*Notes:*

- (1) The audited consolidated net tangible assets attributable to the owners of the Company as at 31 March 2022 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 attributable to the owners of the Company as at 31 March 2022 of approximately HK\$142.5 million as the Group has no intangible asset as at 31 March 2022.
- (2) The estimated [REDACTED] from the [REDACTED] are based on [REDACTED] [REDACTED] and the indicative [REDACTED] of HK\$[REDACTED] per Share and HK\$[REDACTED] per Share, being low and high end of the indicative [REDACTED] range, after deduction of the [REDACTED] fees and other related expenses (excluding approximately HK\$16.2 million which have been recognised in the consolidated statement of comprehensive income during the Track Record Period).
- (3) The unaudited pro forma adjusted consolidated net tangible assets per Shares is arrived at after the adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] Shares were in issue assuming that the [REDACTED] has been completed on 31 March 2022 but takes no account of any Shares which may be allotted and issued pursuant to the Share Option Scheme or the [REDACTED], or any Shares which may be allotted 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”.
- (4) No adjustment has been made to the unaudited pro forma adjusted consolidated net tangible assets per Share to reflect any trading result or other transaction of the Group entered into subsequent to 31 March 2022.

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