

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set out in this appendix does not form part of the Accountants’ Report prepared by BDO Limited, Certified Public Accountants, Hong Kong, the independent reporting accountants of the Company, as set out in Appendix I to this document, and is included herein for illustrative purposes 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 set out in Appendix I to this document.

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

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group prepared in accordance with paragraph 4.29 of the Listing Rules is set out to illustrate the effect of the [REDACTED] on our net tangible assets as at 30 April 2022 as if it had taken place on 30 April 2022. The unaudited pro forma statement of adjusted consolidated net tangible assets of the Group has been prepared for illustration purpose only and, because of its hypothetical nature, it may not give a true picture of our net tangible assets as at 30 April 2022 or any future date following the [REDACTED]. It is prepared based on our net assets of the Group as at 30 April 2022 as set out in the Accountants’ Report, and adjusted as described below. The unaudited pro forma statement of adjusted consolidated net tangible assets does not form part of the Accountants’ Report.

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group is prepared based on the audited consolidated net tangible assets attributable to owners of the Company as at 30 April 2022 as shown in the Accountants’ Report, and adjusted as follows:

Audited consolidated net tangible assets attributable to owners of the Company as at 30 April 2022 <i>RMB’000</i> <i>(Note 1)</i>	Estimated [REDACTED] from the [REDACTED] <i>RMB’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 30 April 2022 <i>RMB’000</i>	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 30 April 2022 per Share <i>RMB</i> <i>HK\$</i> <i>(Note 3)</i> <i>(Note 4)</i>	
Based on an [REDACTED] of HK\$[REDACTED] per [REDACTED]				
93,176	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Based on an [REDACTED] of HK\$[REDACTED] per [REDACTED]				
93,176	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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Notes:

1. The audited consolidated net tangible assets attributable to owners of the Company as at 30 April 2022 is extracted from the Accountants’ Report set out in Appendix I to this document, which is based on the audited consolidated net assets attributable to owners of the Company as at 30 April 2022 of RMB125,711,000 with an adjustment for the carrying amounts of intangible assets of RMB18,193,000 and goodwill of RMB14,342,000 as at 30 April 2022.

2. The estimated [REDACTED] from the [REDACTED] are based on [REDACTED] and the indicative [REDACTED] of HK\$[REDACTED] per [REDACTED] and HK\$[REDACTED] per [REDACTED], being the low and high end of the indicative [REDACTED], respectively, after deduction of the [REDACTED] related expenses payable by the Company and taken into no account of any Shares that may be allotted and issued pursuant to [REDACTED] or any Shares which may be issued upon the exercise of options which may be granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company under the issuing mandate and repurchase mandate as described in Appendix IV to this document.

For the purpose of this unaudited pro forma financial information, the estimated [REDACTED] from the [REDACTED] is converted from Hong Kong dollars into Renminbi at an exchange rate of HKD1.00 to RMB0.8302 (being the exchange rate prevailing on the Latest Practicable Date). 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 consolidated net tangible assets of the Group attributable to owners of the Company as at 30 April 2022 per Share is arrived at after the adjustment referred to in the preceding paragraphs and on the basis that [REDACTED] Shares were in issue assuming that the [REDACTED] and the [REDACTED] had been completed on 30 April 2022 but takes no account of any Shares which may be allotted and issued pursuant to the [REDACTED] or any Shares which may be issued upon the exercise of options granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company under the issuing mandate and repurchase mandate as described in Appendix IV to this document.

4. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 30 April 2022 per Share is converted to Hong Kong dollars at an exchange rate of HK\$1.00 to RMB0.8302 (being the exchange rate prevailing on the Latest Practicable Date). 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 reflect any trading result or other transaction of the Group entered into subsequent to 30 April 2022.

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[REDACTED]

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[REDACTED]

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[REDACTED]