

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set forth in this appendix does not form part of the Accountants’ Report prepared by BDO Limited, Certified Public Accountants, Hong Kong, the 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 forth in Appendix I to this document.

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

The following unaudited pro forma financial information prepared in accordance with paragraph 4.29 of the Listing Rules and Accounting Guideline 7 “Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars” issued by the Hong Kong Institute of Certified Public Accountants is for illustrative purposes only, and is set out herein to provide the prospective investors with further illustrative financial information about the effect of the [REDACTED] on the consolidated net tangible assets of the Group attributable to the owners of the Company as at 30 September 2022 as if the [REDACTED] had taken place on 30 September 2022. Because of its hypothetical nature, the unaudited pro forma financial information may not give a true picture of the financial position of the Group had the [REDACTED] been completed on 30 September 2022 or at any future dates.

	Audited consolidated net tangible assets of the Group as at 30 September 2022	Estimated net [REDACTED] from the issue of [REDACTED] pursuant to the [REDACTED]	Unaudited pro forma adjusted consolidated net tangible assets of the Group	Unaudited pro forma adjusted consolidated net tangible assets of the Group per Share	
	<i>RMB'000</i> <i>(Note 1)</i>	<i>RMB'000</i> <i>(Note 2)</i>	<i>RMB'000</i>	<i>RMB</i> <i>(Note 3)</i>	<i>HK\$</i> <i>(Note 4)</i>
Based on an [REDACTED] of HK\$[REDACTED] per Share.	336,091	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Based on an [REDACTED] of HK\$[REDACTED] per Share.	336,091	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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Notes:

- (1) The audited consolidated net tangible assets of the Group attributable to owners of the Company as at 30 September 2022 have been derived from audited consolidated net assets of the Group of approximately RMB345,376,000 less non-controlling interests of RMB9,240,000 intangible assets of RMB45,000 as at 30 September 2022 as extracted from the Accountants’ Report set out in Appendix I to this document.
- (2) The estimated net [REDACTED] from the [REDACTED] are based on the Company issuing and offering [REDACTED] Shares at the [REDACTED] of HK\$[REDACTED] and HK\$[REDACTED] per Share, being the minimum and maximum [REDACTED] per Share, respectively, after deduction of the estimated [REDACTED] fees, commission and other estimated expenses costs to be recognised as an expense or capitalised into equity by the Company in relation to the [REDACTED] which have not been reflected in net tangible assets of the Group as at 30 September 2022. The estimated net [REDACTED] are converted into RMB at an exchange rate of RMB1.00 to HK\$1.0967. No representation is made that the HK\$ amounts have been, could have been or could be converted into RMB, or vice versa, at that rate, or at any other rate or at all. No account has been taken of any Shares which may be issued upon the exercise of the [REDACTED] or any options that may be granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates for the allotment and issue or repurchase of Shares.
- (3) The unaudited pro forma adjusted consolidated net tangible assets per Share is calculated based on [REDACTED] Shares in issue immediately following the completion of the [REDACTED] as set out in the “Share Capital” section to this document had the [REDACTED] been completed on 30 September 2022, but taking no account of any Shares which may be issued upon the exercise of the [REDACTED], or any options that may be granted under the Share Option Scheme or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandate for the allotment and issue or repurchase of Shares.
- (4) The unaudited pro forma adjusted consolidated net tangible assets per Share are converted to HK\$ at an exchange rate of RMB1.00 to HK\$1.0967. No representation is made that the HK\$ amounts have been, could have been or could be converted into RMB, or vice versa, at that rate, or at any other rate or at all.
- (5) No adjustment has been made to the unaudited pro forma adjusted consolidated net tangible assets of the Group to reflect any trading results or other transactions of the Group entered into subsequent to 30 September 2022.

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[REDACTED]

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[REDACTED]

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[REDACTED]

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[REDACTED]