

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

The information set forth in this Appendix does not form part of the accountants' report on the historical financial information of the Group for each of the three years ended 30 June 2022 and four months ended 31 October 2022 (the "Track Record Period") (the "Accountants' Report") prepared by Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, as set forth in Appendix I to this document, and is included herein for information only.

The unaudited [REDACTED] 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 [REDACTED] STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS OF THE GROUP ATTRIBUTABLE TO OWNERS OF THE COMPANY

The following unaudited [REDACTED] statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company which has been prepared in accordance with paragraph 4.29 of the Listing Rules is for the purpose of illustrating the effect of the proposed [REDACTED] and [REDACTED] of the Shares of the Company (the "[REDACTED]") as if the [REDACTED] had taken place on 31 October 2022.

This unaudited [REDACTED] statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company has been prepared for illustrative purpose 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 October 2022 or at any further dates following the [REDACTED]. The following unaudited [REDACTED] statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company is prepared based on the audited consolidated net tangible assets of the Group attributable to owner of the Company as at 31 October 2022 as derived from the Accountants' Report set out in Appendix I to this document and adjusted as described below.

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

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Notes:

- (1) The amount of audited consolidated net tangible assets of the Group attributable to owner of the Company as at 31 October 2022 was extracted from the Accountants' Report of the Group set out in Appendix I to this document.

- (2) The estimated net [REDACTED] from the [REDACTED] are based on [REDACTED] at the indicative [REDACTED] of lower limit and upper limit of [REDACTED] and [REDACTED] per Share, respectively, after deduction of [REDACTED] fees and commissions and other [REDACTED] related expenses paid/payable by the Company (excluding [REDACTED] expenses of [REDACTED] charged to profit or loss up to 31 October 2022) and without taking into account of any shares which may be allotted and issued pursuant to [the Share Option Scheme or the exercise of the [REDACTED] or any shares which may be issued or repurchased by the Company pursuant to the Company's general mandate].

- (3) The unaudited [REDACTED] adjusted consolidated net tangible assets of the Group attributable to owners of the Company per Share is arrived at on the basis of [REDACTED] Shares in total, immediately following Group Reorganisation and assuming that the [REDACTED] of [REDACTED] new shares and [REDACTED] had been completed on 31 October 2022. It does not take into account any shares which may be allotted and issued pursuant to [the Share Option Scheme or the exercise of the [REDACTED] or any shares which may be issued or repurchased by the Company pursuant to the Company's general mandate].

- (4) No adjustment has been made to the unaudited [REDACTED] adjusted consolidated net tangible assets of the Group attributable to owner of the Company as at 31 October 2022 to reflect any trading results or other transactions of the Group entered into subsequent to 31 October 2022.

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

[REDACTED]

APPENDIX II

UNAUDITED [REDACTED] FINANCIAL INFORMATION

[REDACTED]

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

[REDACTED]