

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set out in this Appendix II 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 purposes only. The unaudited pro forma financial information should be read in conjunction with the section headed “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 CONSOLIDATED NET TANGIBLE ASSETS

The following is the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to the owners of the Company (the “**Unaudited Pro Forma Financial Information**”) which has been prepared in accordance with Rule 4.29 of the Listing Rules and on the basis of the notes set out below for the purpose 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 2022 as if the [REDACTED] had taken place on 31 December 2022.

The Unaudited Pro Forma Financial Information has been prepared by the Directors 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 attributable to the owners of the Company had the [REDACTED] been completed as at 31 December 2022 or at any future dates following the [REDACTED]. The Unaudited Pro Forma Financial Information is prepared based on the consolidated net tangible assets of the Group attributable to the owners of the Company as at 31 December 2022 as set out in the Accountant’s Report of the Group, the text of which is set out in Appendix I to this document, after incorporating the unaudited pro forma adjustments described in the accompanying notes below.

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

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Notes:

1. The audited consolidated net tangible assets of the Group attributable to the owners of the Company as at 31 December 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 our Group attributable to the owners of the Company as at 31 December 2022 of approximately HK\$143,565,000.
2. The estimated [REDACTED] include the professional fees and other related expenses (excluding [REDACTED] of approximately HK\$[REDACTED] which have been accounted for in the consolidated statements of comprehensive income of the Group prior to 31 December 2022) paid/payable by the Company in relation to the [REDACTED], and takes no account of any Shares which may be issued upon exercise of any options which 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 given to the Directors for issue and allotment or repurchase of Shares as described in the section headed “Share Capital” in this document.
3. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to the owners of the Company per Share is arrived at after the adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] Shares were in issue assuming the [REDACTED] have been completed on 31 December 2022.
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 transactions of the Group entered into subsequent to 31 December 2022.

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[REDACTED]

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[REDACTED]

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[REDACTED]