

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

The information set out in this Appendix II does not form part of the Accountant’s Report from [PricewaterhouseCoopers], Certified Public Accountants, 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 [REDACTED] 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 [REDACTED] STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS

The following is the unaudited [REDACTED] statement of adjusted consolidated net tangible assets of the Group attributable to the owners of the Company (the “Unaudited [REDACTED] 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 May 31, 2023 as if the [REDACTED] had taken place on May 31, 2023, assuming the [REDACTED] is not exercised.

The Unaudited [REDACTED] Financial Information is prepared based on the consolidated net assets of the Group attributable to the owners of the Company as at May 31, 2023 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 [REDACTED] adjustments described in the accompanying notes below.

The Unaudited [REDACTED] Financial Information has been prepared by the Directors for illustrative purposes only, based on the judgements and assumptions of the Directors, 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 May 31, 2023 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 May 31, 2023	Estimated [REDACTED] from the [REDACTED]	[REDACTED] adjusted consolidated net tangible assets of the Group attributable to the owners of the Company as at May 31, 2023	[REDACTED] adjusted consolidated net tangible assets of the Group attributable to the owners of the Company per Share
	<i>Note 1</i>	<i>HK\$’000</i> <i>Note 2</i>		<i>HK\$</i> <i>Note 3</i>
Based on an [REDACTED] of HK\$[REDACTED] per [REDACTED]	643,414	[REDACTED]	[REDACTED]	[REDACTED]
Based on an [REDACTED] of HK\$[REDACTED] per [REDACTED]	643,414	[REDACTED]	[REDACTED]	[REDACTED]

Notes:

1. The audited consolidated net tangible assets of the Group attributable to the owners of the Company as at May 31, 2023 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 May 31, 2023 of approximately HK\$643,414,000.

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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 end and high end of the indicative [REDACTED], respectively, after deduction of the [REDACTED] fees and other related expenses (excluding [REDACTED] of HK\$[REDACTED] which have been accounted for in the consolidated statement of comprehensive income up to May 31, 2023), without taking into account of any Shares which may be allotted and issued upon the exercise of the [REDACTED], or (a) any Shares which may be allotted and issued upon the exercise of the options granted or to be granted under the Share Option Scheme, or (b) any Shares which may be allotted and issued or repurchased by the Company pursuant to the General Mandate and the Repurchase Mandate.

3. The unaudited [REDACTED] 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] and [REDACTED] had taken place on May 31, 2023, without taking into account of any Shares which may be allotted and issued upon the exercise of the [REDACTED], or (a) any Shares which may be allotted and issued upon the exercise of the options granted or to be granted under the Share Option Scheme, or (b) any Shares which may be allotted and issued or repurchased by the Company pursuant to the General Mandate and the Repurchase Mandate.

4. No adjustment has been made to reflect any trading results or other transactions of the Group entered into subsequent to May 31, 2023.

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

[REDACTED]

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

[REDACTED]

APPENDIX II UNAUDITED [REDACTED] FINANCIAL INFORMATION

[REDACTED]