

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set out 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 31 December 2023 (the “Accountants’ Report”) from Moore CPA Limited, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, as set out in Appendix I to this document, and is included in this document for illustrative purpose 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 statement of adjusted consolidated net tangible assets of the Group prepared in accordance with Rule 7.31 of the GEM Listing Rules is set out below to illustrate the effect of the [REDACTED] on the audited consolidated net tangible assets of the Group as at 31 December 2023 as if the [REDACTED] had taken place on that date.

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group 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 as at 31 December 2023 or at any future dates following the [REDACTED].

Audited consolidated net tangible assets of the Group as at 31 December 2023 HK\$’000 (Note 1)	Estimated [REDACTED] from the [REDACTED] HK\$’000 (Note 2)	Unaudited pro forma adjusted consolidated net tangible assets of the Group as at 31 December 2023 HK\$’000	Unaudited pro forma adjusted consolidated net tangible assets of the Group as at 31 December 2023 HK\$ (Note 3)
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Based on [REDACTED] per [REDACTED]	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>
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Based on [REDACTED] per [REDACTED]	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>
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Notes:

- (1) The audited consolidated net tangible assets of the Group as at 31 December 2023 is extracted from the Accountants' Report set forth in Appendix I to this document without any adjustments.
- (2) **[REDACTED]**
- (3) The unaudited pro forma adjusted consolidated net tangible assets of the Group per Share is calculated based on **[REDACTED]** Shares in issue immediately following the completion of the **[REDACTED]** and the **[REDACTED]** assumed to be on 31 December 2023 without taking into account (i) any Shares which may be allotted and issued upon the exercise of any options that may be granted under the Share Option Scheme, (ii) any Shares which may be issued pursuant to any exercise of the **[REDACTED]** or (iii) 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 referred to Appendix IV to this document.
- (4) **[REDACTED]**
- (5) No adjustment has been made to the unaudited pro forma adjusted consolidated net tangible assets of the Group as at 31 December 2023 to reflect any trading result or other transactions of the Group entered into subsequent to 31 December 2023.

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[REDACTED]

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[REDACTED]

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[REDACTED]