

The information set out in this Appendix does not form part of the accountants' report on the financial information of the Group for each of the two years ended December 31, 2020 and the nine months ended September 30, 2021 prepared by Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, our Company's Reporting Accountants, as set out in Appendix I to this Prospectus (the "Accountants' Report"), and is included herein for information only. The unaudited pro forma financial information should be read in conjunction with the section headed "Financial Information" in this prospectus and the Accountants' Report set out in Appendix I to this prospectus.

#### A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS LESS LIABILITIES OF THE GROUP ATTRIBUTABLE TO OWNERS OF THE COMPANY

The unaudited pro forma statement of adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company prepared in accordance with 4.29(7) of the Listing Rules is set out below to illustrate the effect of the proposed Hong Kong public offering and international offering of the shares of the Company (collectively the "Global Offering") on the audited consolidated tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 as if the Global Offering had taken place on such date.

The unaudited pro forma statement of adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 has been prepared for illustrative purposes only and, because of its hypothetical nature, may not give a true picture of the financial position of the Group as at September 30, 2021 or any future dates following the Global Offering.

The following unaudited pro forma statement of adjusted consolidated net tangible assets less liabilities of the Group is based on the audited consolidated tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 as derived from the Accountants' Report, the text of which is set out in Appendix I to this prospectus, and adjusted as follows:

|   | Audited consolidated<br>tangible assets less<br>liabilities of the<br>Group attributable<br>to owners of the<br>Company as of<br>September 30, 2021<br>US\$'000<br>(Note 1) | Estimated net<br>proceeds<br>from the<br>Global<br>Offering<br>US\$'000<br>(Note 2) | Unaudited pro forma<br>adjusted consolidated<br>net tangible assets<br>less liabilities of the<br>Group attributable<br>to owners of the<br>Company as at<br>September 30, 2021<br>US\$'000 | Unaudited pro forma<br>adjusted consolidated<br>net tangible assets<br>less liabilities of the<br>Group attributable<br>to the owners of<br>Company as at<br>September 30, 2021<br>per Share<br>US\$      HK\$<br>(Note 3)    (Note 4) |         |
|---|---|---|---|--|---------|
| Based on an offer price of<br>HK\$72.70 (equivalent to<br>US\$9.33) per share | (140,959)   | 63,557  | (77,402)  | (3.45)   | (26.91) |
| Based on an offer price of<br>HK\$65.90 (equivalent to<br>US\$8.45) per share | (140,959)   | 57,275  | (83,684)  | (3.73)   | (29.09) |

## Notes:

1. The audited consolidated tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 is arrived at after deducting intangible assets of US\$1,080,000 from the audited consolidated net liabilities attributable to owners of the Company of US\$139,879,000 from the consolidated statement of financial position set out in Appendix I to this prospectus.
2. The estimated net proceeds from the Global Offering are based on 7,540,000 shares at the Global Offering of HK\$65.90 (equivalent to US\$8.45) and HK\$72.70 (equivalent to US\$9.33) per offer share, being the low-end and high-end of the stated offer price range, respectively, after deduction of the estimated underwriting fees and commissions and other related expenses paid/payable by the Group (excluding listing expenses charged to profit or loss prior to September 30, 2021) and without taking into account any shares (i) which may be allotted and issued upon the exercise of the Over-allotment Option or (ii) which may be issued under Pre-IPO Equity Incentive Plan or (iii) which may be allotted and issued or repurchased by our Company under the general mandates for the allotment and issue or repurchase of shares granted to the directors of the Company or (iv) the conversion of all preferred shares existing on September 30, 2021 into ordinary shares of the Company.

For the purpose of the estimated net proceeds from the Global Offering, the amount denominated in HK\$ has been converted into US\$ at the rate of HK\$1 to US\$0.1283, which was the exchange rate prevailing on December 10, 2021 with reference to the rate as set forth in the H10 Weekly Statistical release of the Federal Reserve Board of the U.S.. No representation is made that the HK\$ amounts have been, could have been or may be converted to US\$, or vice versa, at that rate or any other rates or at all.

3. The unaudited pro forma adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company per share is arrived at on the basis that a total of 22,419,638 shares were in issue assuming that the Global Offering had been completed on September 30, 2021 and without taking into account any shares (i) which may be allotted and issued upon the exercise of the Over-allotment Option or (ii) which may be issued under Pre-IPO Equity Incentive Plan or (iii) which may be allotted and issued or repurchased by our Company under the general mandates for the allotment and issue or repurchase of shares granted to the directors of the Company or (iv) the conversion of all preferred shares existing on September 30, 2021 into ordinary shares of the Company.
4. For the purpose of unaudited pro forma adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company per share, the amount denominated in US\$ has been converted into HK\$ at the rate of US\$1 to HK\$7.7943, which was the exchange rate prevailing on December 10, 2021 with reference to the rate as set forth in the H10 Weekly Statistical release of the Federal Reserve Board of the U.S.. No representation is made that the US\$ amounts have been, could have been or may be converted to HK\$, or vice versa, at that rate or any other rates or at all.
5. No adjustment has been made to the unaudited pro forma adjusted consolidated tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 to reflect any trading result or other transaction of the Group entered into subsequent to September 30, 2021. In particular, the unaudited pro forma adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company as shown on II-1 have not been adjusted to illustrate the effect of the following:

Upon completion of the Global Offering, the conversion of all preferred shares existing on September 30, 2021 would have reclassified the carrying amount of all preferred shares existing on September 30, 2021 of US\$314,018,000 (which has not included the fair value series seed preferred shares by RNAimmune, one of the subsidiary of the Company, of US\$7,260,000), assuming no further changes in fair values of all preferred shares existing on September 30, 2021 upon Global Offering, to ordinary shares under equity. All outstanding shares of series seed preferred shares of RNAimmune shall be converted automatically into ordinary shares of RNAimmune upon the future listing of shares in RNAimmune. The conversion of all preferred shares existing on September 30, 2021 would have increased the total number of shares in issue assumption stated in Note 3 by 52,877,142 Shares and would have adjusted the unaudited pro forma adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 by US\$314,018,000.

The effect of the conversion of preferred shares excluding the series seed preferred shares issued by RNAimmune into ordinary shares of the Company (the “Subsequent Transactions”) would have adjusted the unaudited pro forma adjusted consolidated net tangible assets less liabilities of the Group attributable to owners of the Company as at September 30, 2021 by US\$314,018,000 to unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company of US\$230,334,000 based on an Offer Price of HK\$65.90 (equivalent to US\$8.45) per Share and unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company of US\$236,616,000 based on an Offer Price of HK\$72.70 (equivalent to US\$9.33) per Share and would have increased the total Shares in issue by 52,877,142 Shares to a total of 75,296,780 Shares in issue (which represents the number of issued share capital of 88,066,780 less the 12,770,000 ordinary shares to be issued to a professional trustee which will hold such shares, upon issue before the Listing, on trust under the Pre-IPO Equity Incentive Plan for employees). Had the Subsequent Transactions been taken into account, the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at September 30, 2021 per Share would be US\$3.06 (equivalent to HK\$23.84) based on an Offer Price of HK\$65.90 (equivalent to US\$8.45) per Share and US\$3.14 (equivalent to HK\$24.49) based on an Offer Price of HK\$72.70 (equivalent to US\$9.33) per Share, respectively.

For the purpose of unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per Share, the amount stated in US\$ is converted into HK\$ at the rate of US\$1 to HK\$7.7943, which was the exchange rate prevailing on December 10, 2021 with reference to the rate as set forth in the H10 Weekly Statistical release of the Federal Reserve Board of the U.S.. No representation is made that the US\$ amounts have been, could have been or may be converted to HK\$, or vice versa, at that rate or any other rates or at all.

**B. ASSURANCE REPORT FROM THE REPORTING ACCOUNTANTS ON UNAUDITED PRO FORMA FINANCIAL INFORMATION**

*The following is the text of the independent reporting accountants' assurance report received from Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, in respect of the Group's unaudited pro forma financial information prepared for the purpose of incorporation in this prospectus.*

**Deloitte.****德勤****INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION****To the Directors of Sirnaomics Ltd.**

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of Sirnaomics Ltd. (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") by the directors of the Company (the "Directors") for illustrative purposes only. The unaudited pro forma financial information consists of the unaudited pro forma statement of adjusted consolidated net tangible assets less liabilities as at September 30, 2021 and related notes as set out on pages II-1 to II-3 of Appendix II to the prospectus issued by the Company dated December 20, 2021 (the "Prospectus"). The applicable criteria on the basis of which the Directors have compiled the unaudited pro forma financial information are described on pages II-1 to II-3 of Appendix II to the Prospectus.

The unaudited pro forma financial information has been compiled by the Directors to illustrate the impact of the proposed Global Offering (as defined in the Prospectus) on the Group's financial position as at September 30, 2021 as if the Global Offering had taken place at September 30, 2021. As part of this process, information about the Group's financial position has been extracted by the Directors from the Group's historical financial information for each of the two years ended December 31, 2020 and the nine months ended September 30, 2021, on which an accountants' report set out in Appendix I to the Prospectus has been published.

**Directors' Responsibilities for the Unaudited Pro Forma Financial Information**

The Directors are responsible for compiling the unaudited pro forma financial information in accordance with paragraph 4.29 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars" ("AG 7") issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

**Our Independence and Quality Control**

We have complied with the independence and other ethical requirements of the “Code of Ethics for Professional Accountants” issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Control 1 “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements” issued by the HKICPA and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Reporting Accountants’ Responsibilities**

Our responsibility is to express an opinion, as required by paragraph 4.29(7) of the Listing Rules, on the unaudited pro forma financial information and to report our opinion to you. We do not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the unaudited pro forma financial information beyond that owed to those to whom those reports were addressed by us at the dates of their issue.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3420 “Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus” issued by the HKICPA. This standard requires that the reporting accountants plan and perform procedures to obtain reasonable assurance about whether the Directors have compiled the unaudited pro forma financial information in accordance with paragraph 4.29 of the Listing Rules and with reference to AG 7 issued by the HKICPA.

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the unaudited pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the unaudited pro forma financial information.

The purpose of unaudited pro forma financial information included in an investment circular is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the Group as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the event or transaction at September 30, 2021 would have been as presented.

A reasonable assurance engagement to report on whether the unaudited pro forma financial information has been properly compiled on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the Directors in the compilation of the unaudited pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- the related pro forma adjustments give appropriate effect to those criteria; and
- the unaudited pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the reporting accountants' judgment, having regard to the reporting accountants' understanding of the nature of the Group, the event or transaction in respect of which the unaudited pro forma financial information has been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the unaudited pro forma financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Opinion**

In our opinion:

- (a) the unaudited pro forma financial information has been properly compiled on the basis stated;
- (b) such basis is consistent with the accounting policies of the Group; and
- (c) the adjustments are appropriate for the purposes of the unaudited pro forma financial information as disclosed pursuant to paragraph 4.29(1) of the Listing Rules.

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*  
Hong Kong  
December 20, 2021