
APPENDIX V

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG AND AVAILABLE ON DISPLAY

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG

The documents attached to the copy of this document delivered to the Registrar of Companies in Hong Kong for registration were:

- (i) the written consents referred to in the paragraph headed “Statutory and General Information – E. Other information – 8. Consents of experts” in Appendix IV to this document; and
- (ii) copies of the material contracts referred to in the paragraph headed “Statutory and General Information – B. Further information about the business of our Group – 1. Summary of material contracts” in Appendix IV to this document.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the website of the Stock Exchange at **www.hkexnews.hk** and our website at **www.arrano.com.hk** up to and including the date which is 14 days from the date of this document:

- (i) the Memorandum of Association and the Articles of Association;
- (ii) the audited financial statements of the companies comprising our Group for the two years ended 31 December 2024 and 31 December 2025 and for the three months ended 31 March 2026, except for those companies for which there are no statutory audit requirements in their respective jurisdictions of incorporation;
- (iii) the Accountants’ Report for the two years ended 31 December 2024 and 31 December 2025 and for the three months ended 31 March 2026 from Deloitte Touche Tohmatsu, the text of which is set out in Appendix I to this document;
- (iv) the report from Deloitte Touche Tohmatsu on the unaudited pro forma financial information of our Group, the text of which is set out in Appendix II to this document;
- (v) the letter of advice prepared by Harney Westwood & Riegels, the legal advisers to our Company as to Cayman Islands law, summarising certain aspects of the Cayman Islands company law referred to in Appendix III to this document;
- (vi) the Companies Act;
- (vii) the material contracts referred to in the paragraph headed “Statutory and General Information – B. Further information about the business of our Group – 1. Summary of material contracts” in Appendix IV to this document;

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- (viii) the service agreements with the executive Directors and the appointment letters with the non-executive Director and the independent non-executive Directors referred to in the paragraph headed “Statutory and General Information – C. Further information about our Directors and substantial shareholders – 2. Particulars of Directors’ service agreements and letters of appointment” in Appendix IV to this document;
- (ix) the written consents referred to in the paragraph headed “Statutory and General Information – E. Other information – 8. Consents of experts” in Appendix IV to this document;
- (x) the rules of the Share Option Scheme; and
- (xi) the independent market research report, the extracts of which are set out in the section headed “Industry Overview” in this document, commissioned by our Company and prepared by Frost & Sullivan Limited.