

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

1. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

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

- (a) a copy of each of the material contracts referred to in the section headed "Appendix IV — Statutory and General Information — B. Further Information about Our Business — Summary of Material Contracts" in this document; and
- (b) the written consents referred to in the sub-section headed "Appendix IV — Statutory and General Information — D. Other Information — Consents of Experts" in this document.

2. 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.whes.com during a period of 14 days from the date of this document:

- (a) the Articles of Association of the Company;
- (b) the Accountant's Report prepared by PricewaterhouseCoopers, the text of which is set out in Appendix I to this document;
- (c) the audited consolidated financial statements of our Company for the years ended December 31, 2023 and 2024 and the unaudited consolidated financial statements of our Company for the nine months ended September 30, 2025;
- (d) the report from PricewaterhouseCoopers on the unaudited [REDACTED] financial information, the text of which is set out in Appendix II to this document;
- (e) the PRC legal opinion issued by Tian Yuan Law Firm, our PRC Legal Advisor, in respect of certain aspects of our Group;
- (f) the data compliance legal opinion issued by Beijing Dacheng Law Offices, LLP (Wuxi), our legal advisors as to PRC data compliance law;
- (g) the industry report issued by Frost & Sullivan;
- (h) the material contracts referred to in the section headed "Appendix IV — Statutory and General Information — B. Further Information about Our Business — Summary of Material Contracts" in this document;
- (i) the written consents referred to in the section headed "Appendix IV — Statutory and General Information — D. Other Information — Consents of Experts" in this document;

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

- (j) the service contracts referred to in the sub-section headed “Appendix IV — Statutory and General Information — C. Further Information about Our Directors and Substantial Shareholders — Service Contracts” in this document;
- (k) the PRC Company Law, the PRC Securities Law, and the Trial Measures for the Administration Related to the Overseas Securities Offering and Listing by Domestic Companies, together with their unofficial English translations.