
APPENDIX V DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES AND AVAILABLE ON DISPLAY

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 “Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts” in Appendix IV to this document; and
- (b) the written consents referred to in the section headed “Statutory and General Information — E. Other Information — 7. Consents of Experts” in Appendix IV to this document.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the websites of the Stock Exchange at (<https://www.hkexnews.hk>) and our Company at (<https://www.ligent.com>) up to and including the date which is 14 days from the date of this document:

- (a) the Articles of Association;
- (b) the Accountants’ Report prepared by Ernst & Young, 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, 2024 and 2025;
- (d) the report on [REDACTED] received from Ernst & Young, the text of which is set out in Appendix II to this document;
- (e) the PRC legal opinions issued by Grandall Law Firm (Qingdao), our PRC Legal Advisor, in respect of certain aspects and property interests of our Group in the PRC;
- (f) the industry report issued by Frost & Sullivan, the summary of which is set forth in the section headed “Industry Overview” in this document;
- (g) the letter of advice prepared by Harney Westwood & Riegels, our legal advisor on Cayman Islands law, summarizing certain aspects of Cayman company law referred to in Appendix III;
- (h) the Cayman Companies Act;

**APPENDIX V DOCUMENTS DELIVERED TO THE REGISTRAR OF
COMPANIES AND AVAILABLE ON DISPLAY**

- (i) the material contracts referred to in the section headed “Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts” in Appendix IV to this document;
- (j) the written consents referred to in the section headed “Statutory and General Information — E. Other Information — 7. Consents of Experts” in Appendix IV to this document;
- (k) the service contracts and letters of appointment referred to in the section headed “Statutory and General Information — C. Further Information about Our Directors and Substantial Shareholders — 2. Particulars of Service Contracts and Appointment Letters” in Appendix IV to this document; and
- (l) the terms of the Post-[REDACTED] Share Incentive Scheme.