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

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

The documents attached to the copy of this Document delivered to the Registrar of Companies in Hong Kong for registration were, among other documents:

- (a) the written consents referred to in the section headed “Statutory and General Information—E. Other Information—7. Consent of Experts” in Appendix IV to this Document; and
- (b) 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.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the Company’s website (<https://smartmore.com>) and the Stock Exchange’s website (www.hkexnews.hk) up to and including the date which is 14 days from the date of this Document:

- (a) the Memorandum and Articles of Association of our Company;
- (b) the audited consolidated financial statements of our Company for the three financial years ended December 31, 2023, 2024 and 2025.
- (c) the Accountant’s Report from PricewaterhouseCoopers, the text of which is set out in Appendix I to this Document;
- (d) the report on the unaudited [REDACTED] financial information from PricewaterhouseCoopers, the text of which is set out in Appendix II to this Document;
- (e) the legal opinion issued by Han Kun Law Offices, our PRC Legal Adviser in respect of general matters and property interests of our Group in the PRC;
- (f) the letter of advice from Harney Westwood & Riegels, our legal adviser as to the laws of the Cayman Islands, summarizing certain aspects of the Cayman Companies Act referred to in Appendix III to this Document;
- (g) the report issued by China Insights Industry Consultancy Limited, a summary of which is set forth in the section headed “Industry Overview” in this Document;
- (h) the material contracts referred to in the section entitled “Statutory and General Information—B. Further Information about Our Business—1. Summary of Material Contracts” in Appendix IV to this Document;
- (i) the written consents referred to in the section entitled “Statutory and General information—E. Other Information—7. Consent of Experts” in Appendix IV to this Document;
- (j) the service contracts and the letters of appointment with our Directors referred to in the section headed “Statutory and General Information—C. Further Information about Our Directors and Substantial Shareholders—2. Particulars of Service Contracts” in Appendix IV to this Document;
- (k) the terms of the Pre-[REDACTED] Stock Incentive Plans; and

