

APPENDIX V

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

A. 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:

- (a) a copy of each of the material contracts referred to in “Statutory and General Information — B. Further Information about our Business — 1. Summary of Material Contracts” in Appendix IV; and
- (b) the written consents referred to in the section headed “Statutory and General Information — D. Other Information — 4. Qualifications and Consents of Experts” in Appendix IV.

B. DOCUMENTS AVAILABLE ON DISPLAY

Electronic copies of the following documents will be available on display on the website of our Company at www.i-jvs.com and on the website of the Stock Exchange at www.hkexnews.hk during a period of 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;
- (c) the audited consolidated financial statements of our Group for the years ended December 31, 2023, 2024 and 2025;
- (d) the report prepared by Ernst & Young on the unaudited [REDACTED] financial information of our Group, the texts of which are set out in Appendix II;
- (e) the PRC legal opinions issued by Han Kun Law Offices, our PRC Legal Advisor, in respect of certain general corporate matters and property interests of our Group under PRC law;
- (f) the legal memorandum issued by Ashurst Tokyo, our legal advisor as to International Sanctions laws;
- (g) the industry report issued by Frost & Sullivan referred to in “Industry Overview”;
- (h) the material contracts referred to in “Statutory and General Information — B. Further Information about our Business — 1. Summary of Material Contracts” in Appendix IV;
- (i) the service contract and appointment letters referred to in “Statutory and General Information — C. Further Information about Our Directors and Substantial Shareholders — 3. Particulars of Directors’ Service Contracts and Appointment Letters” in Appendix IV;
- (j) the written consents referred to in “Statutory and General Information — D. Other Information — 4. Qualifications and Consents of Experts” in Appendix IV; and
- (k) the PRC Company Law, the Securities Law, and the Trial Measures, together with unofficial English translations thereof.