
APPENDIX VII DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES 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 the section headed “Statutory and General Information — 2. Further Information about Our Business — A. Summary of Material Contracts” in Appendix VI to this document; and
- (b) the written consents referred to in the section headed “Statutory and General Information — 5. Other Information — F. Consents of Experts” in Appendix VI to this document.

B. DOCUMENTS AVAILABLE ON DISPLAY

Electronic copies of the following documents will be available on display on our website at www.gem.com.cn 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 from Grant Thornton Hong Kong Limited, the text of which is set forth in Appendix I to this document;
- (c) the audited consolidated financial statements of our Group for the years ended December 31, 2023, 2024 and 2025;
- (d) the report from Grant Thornton Hong Kong Limited on the unaudited [REDACTED] financial information of our Group, the text of which is set forth in Appendix II to this document;
- (e) the transfer pricing report issued by Zhitong (Beijing) Registered Tax Agents Co., Ltd. Shenzhen Branch, our transfer pricing consultant;
- (f) the industry report issued by Frost & Sullivan referred to in the section headed “Industry Overview” in this document;
- (g) the international sanctions Legal Memorandum issued by Hogan Lovells International LLP;
- (h) the PRC legal opinions issued by Guang Dong J&J Law Firm in respect of certain general corporate matters and property interests under PRC laws;
- (i) the Indonesian legal opinions issued by Santoso, Martinus & Muliawan Advocates;
- (j) the material contracts referred to in the section headed “Statutory and General Information — 2. Further Information about Our Business — A. Summary of Material Contracts” in Appendix VI to this document;
- (k) the written consents referred to in the section headed “Statutory and General Information — 5. Other Information — F. Consents of Experts” in Appendix VI to this document;
- (l) the service contracts and appointment letters referred to in the section headed “Statutory and General Information — 3. Further Information about Our Directors — A. Particulars of Directors’ Service Contracts and Appointment Letters” in Appendix VI to this document; and
- (m) the PRC Company Law, Securities Law, and the Trial Measures for the Administration Related to the Overseas Securities Offering and Listing by Domestic Companies, together with unofficial English translations thereof.