

APPENDIX VII

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES AND AVAILABLE ON DISPLAY

1. 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 “Appendix VI — Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts”; and
- (b) the written consents referred to in “Appendix VI — Statutory and General Information — D. Other Information — 8. Consents of Experts”.

2. DOCUMENTS AVAILABLE ON DISPLAY

The following documents will be available on display on the websites of the Stock Exchange (www.hkexnews.hk) and our Company (www.zephyr88.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 for the three years ended 31 December 2023, 2024 and 2025 from Ernst & Young, the text of which is set out in “Appendix I — Accountants’ Report”;
- (c) the report on the [REDACTED] financial information from Ernst & Young, the text of which is set out in “Appendix II — [REDACTED] Financial Information”;
- (d) the audited consolidated financial statements of our Group for the three years ended 31 December 2023, 2024 and 2025;
- (e) the material contracts referred to in “Appendix VI — Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts”;
- (f) the written consents referred to in “Appendix VI — Statutory and General Information — D. Other Information — 8. Consents of Experts”;
- (g) the service contracts referred to in “Appendix VI — Statutory and General Information — C. Further Information about Our Directors and Substantial Shareholders — 1. Particulars of Directors’ Service Contracts”;
- (h) the legal opinions issued by Commerce & Finance Law Offices, our legal adviser as to PRC law, in respect of certain aspects of our Group;
- (i) the PRC Company Law, the Securities Law of the PRC and the Overseas [REDACTED] Trial Measures, together with their unofficial English translations; and
- (j) the industry report issued by Frost & Sullivan, the summary of which is set out in the section headed “Industry Overview” of this document.