

---

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

---

**DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG**

The documents attached to a copy of this Document and delivered to the Registrar of Companies in Hong Kong for registration were:

- (i) a copy of each of the material contracts referred to in “Statutory and General Information — 2. Further Information about our Business — A. Summary of Our Material Contracts” in Appendix IV to this Document; and
- (ii) the written consents referred to in “Statutory and General Information — 6. Other Information — H. Consents of Experts” in Appendix IV to this Document.

**DOCUMENTS AVAILABLE ON DISPLAY**

Copies of the following documents will be published on the Stock Exchange’s website at [www.hkexnews.hk](http://www.hkexnews.hk) and our website at [www.kalugaqueen.com](http://www.kalugaqueen.com) during a period of 14 days from the date of this Document:

- (a) the Articles of Association;
- (b) the audited consolidated financial statements of our Group for the three 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 from PricewaterhouseCoopers on the unaudited [REDACTED] financial information of our Group, the text of which is set out in Appendix II to this Document;
- (e) the industry report issued by China Insights Industry Consultancy Limited referred to in “Industry Overview” in this Document;
- (f) the PRC legal opinion issued by Tian Yuan Law Firm, our PRC Legal Advisor, in respect of, among other things, certain general corporate matters and property interests matters of our Group;
- (g) the valuation report considering the fair values of biological assets belonging to our Group prepared by AVISTA;
- (h) the material contracts referred to in “Statutory and General Information — 2. Further Information about our Business — A. Summary of Our Material Contracts” in Appendix IV to this Document;
- (i) the written consents referred to in “Statutory and General Information — 6. Other Information — H. Consents of Experts” in Appendix IV to this Document;
- (j) the contracts and appointment letters referred to in the section headed “Statutory and General Information — 3. Further Information About Our Directors and Substantial Shareholders — A. Particulars of Directors’ Contracts” in Appendix IV to this Document; and
- (k) the PRC Company Law, the Securities Law of the PRC, and the Overseas Listing Trial Measures, together with unofficial English translations.