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

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### **1.    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:

- (a) copies 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 of this document; and
- (b) the written consents referred to in “Statutory and General Information—E. Other Information—6. Consents of Experts” in Appendix IV of this document.

### **2.    DOCUMENTS AVAILABLE ON DISPLAY**

Copies of the following documents will be available on display on the website of our Company at [www.xiaoe-tech.com](http://www.xiaoe-tech.com) and on the website of the Stock Exchange at [www.hkexnews.hk](http://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;
- (b) the Accountants’ Report in respect of the historical financial information of our Group for the three years ended December 31, 2025 and the report on the unaudited [REDACTED] financial information prepared by Ernst & Young, the texts of which are set out in Appendices I and II, respectively;
- (c) the audited consolidated financial statements of our Company for the three years ended December 31, 2025;
- (d) the legal opinions issued by Commerce & Finance Law Offices, our PRC legal advisors, in respect of certain aspects of our Group;
- (e) the letter of advice prepared by Harney Westwood & Riegels, our Cayman Islands legal advisor, in respect of certain aspects of the Cayman Companies Act referred to in Appendix III to this document;
- (f) the material contracts referred to in “Statutory and General Information—B. Further Information about Our Business—1. Summary of Material Contracts” in Appendix IV of this document;
- (g) the written consents referred to in “Statutory and General Information—E. Other Information—6. Consents of Experts” in Appendix IV of this document;
- (h) service contracts and letters of appointment referred to in “Statutory and General Information—C. Further Information about Our Directors and Substantial Shareholders—2. Directors’ Service Contracts and Letters of Appointment” in Appendix IV of this document;

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- (i) the terms of the Pre-[REDACTED] Share Incentive Plan;
- (j) the Cayman Companies Act; and
- (k) the CIC Report.