

APPENDIX V

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

1. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

The documents attached to a copy of this document and 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 — B. Further Information about Our Business — 1. Summary of Material Contracts” in Appendix IV; and
- (b) the written consents referred to in the sub-section headed “Statutory and General Information — D. Other Information — 7. Consents of Experts” in Appendix IV.

2. DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the website of the Stock Exchange at www.hkexnews.hk and our website at <https://www.taomotor.com.cn> during a period of 14 days from the date of this document:

- (a) the Articles of Association;
- (b) the Accountants’ Report prepared by Confucius International CPA Limited, the text of which is set out in Appendix I;
- (c) the audited consolidated financial statements of our Company for the three years ended December 31, 2025;
- (d) the report from Confucius International CPA Limited on review of the interim financial information of our Group for the three months ended March 31, 2026, the text of which is set out in the section headed “Unaudited Interim Condensed Consolidated Financial Information” in Appendix IA;
- (e) the report from Confucius International CPA Limited on the unaudited [REDACTED] financial information, the text of which is set out in Appendix II;
- (f) the PRC legal opinion issued by Grandall Law Firm (Hangzhou), our PRC Legal Advisor, in respect of certain aspects of our Group;
- (g) the material contracts referred to in the section headed “Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts” in Appendix IV;
- (h) the written consents referred to in the section headed “Statutory and General Information — D. Other Information — 7. Consents of Experts” in Appendix IV;
- (i) the service contracts and the letters of appointment referred to in the sub-section headed “Statutory and General Information — C. Further Information about Our Directors and Substantial Shareholders — 1. Particulars of Directors’ Service Contracts and Letters of Appointment” in Appendix IV;
- (j) the memorandum opinion issued by Ashurst Tokyo (Ashurst Horitsu Jimusho Gaikokuho Kyodo Jigyo), our International Sanctions Legal Adviser, in respect of, among other things, the risk of exposure and potential penalties imposed under the International Sanctions laws and regulations;

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- (k) the memorandum opinion issued by Neville Peterson LLP, our Tariff Legal Adviser, in respect of, among other things, the risk of enforceability under the tariff laws and regulations;
- (l) the transfer pricing report issued by Pan-China Certified Tax Agents Limited, our tax advisors with respect to transfer pricing arrangement of our Group;
- (m) the terms of the 2023 Restricted Share Incentive Plan;
- (n) Frost & Sullivan Report; and
- (o) a copy of the following PRC laws, together with unofficial English translations:
 - (i) the PRC Company Law;
 - (ii) the PRC Securities Law; and
 - (iii) the Overseas Listing Trial Measures.