

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 report on review of the unaudited interim financial information of our Group for the six months ended June 30, 2026 from Confucius International CPA Limited, the text of which is set out in Appendix IA;
- (d) the audited consolidated financial statements of our Company for the three years ended December 31, 2025 and the four months ended April 30, 2026;
- (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 general corporate matters of our Group under PRC law;
- (g) the U.S. legal opinion issued by DaHui Lawyers LLP, our U.S. Legal Advisor as to certain aspects of U.S. laws in relation to our business operations in the United States;
- (h) 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;
- (i) the written consents referred to in the section headed “Statutory and General Information — D. Other Information — 7. Consents of Experts” in Appendix IV;
- (j) 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;

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- (k) the memorandum opinion issued by Ashurst Perkins Coie Tokyo (Ashurst Perkins Coie Horitsu Jimusho Gaikokuho Kyodo Jigyō), our International Sanctions Legal Advisor, in respect of, among other things, the risk of exposure and potential penalties imposed under the International Sanctions laws and regulations;
- (l) the memorandum opinion issued by Neville Peterson LLP, our Tariff Legal Advisor as to certain aspects of U.S. customs and international tariff laws and regulations;
- (m) the legal opinion issued by Panorama IP Group PLLC, our IP Counsel as to certain aspects of U.S. intellectual property laws;
- (n) the transfer pricing report issued by Pan-China Certified Tax Agents Limited, our tax advisors with respect to transfer pricing arrangement of our Group;
- (o) the terms of the 2023 Restricted Share Incentive Plan;
- (p) Frost & Sullivan Report; and
- (q) 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.

3. DOCUMENTS AVAILABLE FOR INSPECTION

A copy of a full list of all the grantees under the 2023 Restricted A Share Incentive Plan will be made available for public inspection at our Company’s Hong Kong legal advisor’s office in Hong Kong at Suite 1509, 15/F, Jardine House, 1 Connaught Place, Central, Hong Kong during normal business hours up to and including the date which is 14 days from the date of this Document.