
APPENDIX V DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES AND AVAILABLE ON DISPLAY

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG

The documents attached to the copy of this document and delivered to the Registrar of Companies in Hong Kong for registration were, among other documents:

- (a) a copy of material contract referred to in “Appendix IV — Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contract” in this document; and
- (b) the written consents referred to in “Appendix IV — Statutory and General Information — E. Other Information — 8. Qualifications and Consents of Experts” in this document.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the Stock Exchange’s website at www.hkexnews.hk and our Company’s website at www.elpiscience.com during a period of 14 days from the date of this document:

- (a) the Memorandum and Articles of Association;
- (b) the Accountants’ Report for the years ended December 31, 2024 and 2025 from Ernst & Young, the text of which is set out in Appendix I to this document;
- (c) the audited consolidated financial statements of our Group for the years ended December 31, 2024 and 2025;
- (d) the report from Ernst & Young in respect of the unaudited [REDACTED] financial information of our Group, the text of which is set out in Appendix II to this document;
- (e) the PRC legal opinions issued by Jingtian & Gongcheng, our PRC Legal Adviser in respect of our Group’s business operations and property interests in the PRC;
- (f) the legal opinions issued by JunHe LLP and Junhe Law Office, P.C., our legal advisors as to intellectual property laws of the PRC and the United States, respectively, in respect of the intellectual property of our Group in the PRC and the United States;
- (g) the industry report prepared by CIC, the summary of which is set forth in “Industry Overview”;
- (h) the letter of advice prepared by Maples and Calder (Hong Kong) LLP, our legal advisers as to Cayman Islands law, summarizing certain aspects of Cayman Companies Act referred to in Appendix III to this document;
- (i) the material contract referred to in “Appendix IV — Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contract” in this document;
- (j) the written consents referred to in “Appendix IV — Statutory and General Information — E. Other Information — 8. Qualifications and Consents of Experts” in this document;

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- (k) the service contracts and letters of appointment referred to in “Appendix IV — Statutory and General Information — C. Further Information about Our Directors, Chief Executive and Substantial Shareholders — 2. Directors’ Service Contracts and Letters of Appointment” in this document;
- (l) the terms of the 2019 Share Incentive Plan;
- (m) the terms of the Post-[REDACTED] Share Scheme; and
- (n) the Cayman Companies Act.

DOCUMENT AVAILABLE FOR INSPECTION

A copy of a list of grantees of all options under each of the 2019 Share Incentive Plan, containing all details as required under the Listing Rules and the Companies (Winding Up and Miscellaneous Provisions) Ordinance, will be available for inspection at the office of Kirkland & Ellis at 26th Floor, Gloucester Tower, The Landmark, 15 Queen’s Road Central, Hong Kong, during normal business hours up to and including the date which is 14 days from the date of this document.