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

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

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

- (a) the written consents referred to in “Appendix V — Statutory and General Information — Other Information — (I) Consent of Experts”; and
- (b) copies of the material contracts referred to in “Appendix V — Statutory and General Information — Further Information about Our Business — (a) Summary of Material Contracts”.

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 www.csw.com.hk during a period of 14 days from the date of this document:

- (a) the Memorandum and the Articles of Association;
- (b) the Accountant’s Report on the Historical Financial Information of the Group for the Track Record Period received from Deloitte Touche Tohmatsu, the Reporting Accountants of the Company, the text of which are set out in Appendix I;
- (c) the assurance report on the compilation of the unaudited [REDACTED] financial information of the Group received from Deloitte Touche Tohmatsu, the Reporting Accountant of the Company, the text of which is set out in Appendix II;
- (d) the audited consolidated financial statements of our Group for the years ended December 31, 2023, 2024 and 2025;
- (e) the letter and valuation report relating to the selected property interest of our Group prepared by Cushman & Wakefield Limited, the text of which is set out in Appendix III to this document;
- (f) the PRC legal opinion issued by Commerce & Finance Law Offices, our PRC Legal Advisor, in respect of certain general corporate matters and the property interests in the PRC of our Group;
- (g) the Hong Kong legal opinion issued by Li & Partners, our legal advisor as to Hong Kong corporate law, in respect of certain general corporate matters of our Group;
- (h) the U.S. legal opinion issued by Nixon Peabody LLP, our legal advisor as to U.S. corporate law and tariffs, in respect of certain general corporate matters of our Group;
- (i) the Cambodia legal opinion issued by Rajah & Tann Sok & Heng Law Office, our Cambodia legal advisor as to Cambodia law, in respect of certain general corporate matters of our Group;

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- (j) the legal memorandum issued by Nixon Peabody LLP, our legal advisor as to U.S. corporate law and tariffs, in respect of certain tariff matters of our Group;
- (k) the letter of advice prepared by Harney Westwood & Riegels, our legal advisor as to Cayman Islands law, summarizing certain aspects of the Cayman company law referred to in Appendix IV to this document;
- (l) the report issued by China Insights Industry Consultancy Limited from which information in “Industry Overview” is extracted;
- (m) the report issued by Ernst & Young Tax Services Limited, our transfer pricing consultant, in respect of the transfer pricing arrangement of our Group;
- (n) the Cayman Companies Act;
- (o) the written consents referred to in “Appendix V — Statutory and General Information — Other Information — (l) Consent of Experts”;
- (p) the material contracts referred to in “Appendix V — Statutory and General Information — Further Information about Our Business — (a) Summary of Material Contracts”; and
- (q) the service contracts and the appointment letters with our Directors referred to in “Appendix V — Statutory and General Information — Further Information about Our Directors and Substantial Shareholders — (b) Particulars of Service Contracts and Appointment Letters”.