
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 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 “Statutory and General Information — B. Further Information About Our Business — 1. Summary of Material Contracts” in Appendix IV to this document; and
- (b) the written consents referred to in “Statutory and General Information — E. Other Information — 5. Qualification and Consent of Experts” in Appendix IV to this document.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be published on the websites of the Stock Exchange at www.hkexnews.hk and our Company at www.pocomagnetic.com for a period of 14 days from the date of this document:

- (a) the Articles of Association;
- (b) the audited consolidated financial statements of our Group for the years ended December 31, 2023, 2024, 2025 and three months ended March 31, 2026;
- (c) the Accountants’ Report from KPMG on the historical financial information of our Group for the years ended December 31, 2023, 2024, 2025 and three months ended March 31, 2026, the text of which is set out in Appendix I to this document;
- (d) the report from KPMG on the unaudited [REDACTED] financial information of our Group, the text of which is set out in Appendix II to this document;
- (e) the legal opinion issued by Beijing Tian Yuan Law Firm, our PRC Legal Advisor, in respect of certain matters of our Group in the PRC;
- (f) the industry report issued by China Insights Industry Consultancy Limited, the summary of which is set forth in “Industry Overview” in this document;
- (g) the material contracts referred to in “Statutory and General Information — B. Further Information About Our Business — 1. Summary of Material Contracts” in Appendix IV to this document;
- (h) the service contracts referred to in “Statutory and General Information — C. Further Information About Our Directors and Substantial Shareholders — 2. Directors’ Service Contracts” in Appendix IV to this document;
- (i) the written consents referred to in “Statutory and General Information — E. Other Information — 5. Qualification and Consent of Experts” in Appendix IV to this document;
- (j) a copy of each of the PRC Company Law, the PRC Securities Law, and the Trial Measures for the Administration Related to the Overseas Securities Offering and Listing by Domestic Companies, together with unofficial English translations thereof; and
- (k) the terms of the 2023 Share Incentive Plan and the 2026 Restricted Share Incentive Plan.

THIS DOCUMENT IS IN DRAFT FORM, INCOMPLETE AND SUBJECT TO CHANGE AND THAT THE INFORMATION MUST BE READ IN CONJUNCTION WITH THE SECTION HEADED “WARNING” ON THE COVER OF THIS DOCUMENT.

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DOCUMENT AVAILABLE FOR INSPECTION

A copy of a full list of all the option grantees under the 2023 Share Incentive Plan will be made available for public inspection at our Company’s Hong Kong legal advisor’s office in Hong Kong at 22/F, Bank of China Tower, 1 Garden Road, Hong Kong during normal business hours up to and including the date which is 14 days from the date of this document.