

APPENDIX VIII

DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG 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) the written consents referred to in “Appendix VII — Statutory and General Information — E. Other Information — 8. Consent of Experts”; and
- (b) a copy of each of the material contracts referred to in “Appendix VII — Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts”.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be published on the Stock Exchange’s website at www.hkexnews.hk and our Company’s website at <http://www.silicon-magic.com> during a period of 14 days from the date of this document:

- (a) the Articles of Association;
- (b) the Accountant’s Report from PricewaterhouseCoopers, the text of which is set out in Appendix I to this document;
- (c) the audited consolidated financial statements of our Company for three years ended December 31, 2023, 2024 and 2025 and four months ended April 30, 2026;
- (d) the report on unaudited [REDACTED] financial information of our Group from PricewaterhouseCoopers, the text of which is set out in Appendix II to this document;
- (e) the legal opinions issued by Jia Yuan Law Offices, our PRC Legal Adviser, in respect of the general matters of our Group;
- (f) the legal opinions issued by Bae, Kim & Lee LLC, our legal advisers as to South Korean law, in respect of the general matters of SMI;
- (g) the legal memorandum issued by Stephen Peepels, Esq., our Export Control and Sanctions Counsel;
- (h) the industry report prepared by Frost & Sullivan, the summary of which is set forth in “Industry Overview” in this document;
- (i) the transfer pricing review report issued by Lixin Certified Tax Agents (Zhejiang) Co., Ltd., our transfer pricing consultant in the PRC;
- (j) the transfer pricing review report issued by PricewaterhouseCoopers Consultants (Shenzhen) Limited Hangzhou Branch, our transfer pricing consultant in the PRC;
- (k) the transfer pricing review report issued by Yulchon LLC, our transfer pricing consultant in South Korea;
- (l) a copy of each of the PRC Company Law, the PRC Securities Law, the Trial Administrative Measures for Overseas Securities Offering and Listing by Domestic Companies (《境內企業境外發行證券和上市管理試行辦法》), together with their unofficial English translations;

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- (m) the material contracts referred to in “Appendix VII — Statutory and General Information — B. Further Information about Our Business — 1. Summary of Material Contracts”;
- (n) the written consents referred to in “Appendix VII — Statutory and General Information — E. Other Information — 8. Consent of Experts”; and
- (o) the service contracts and the letters of appointment referred to in “Appendix VII — Statutory and General Information — C. Further Information about Our Directors and Substantial Shareholders — 1. Directors and Chief Executive — (ii) Particulars of service agreements and appointment letters”.