APPENDIX VII DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES AND AVAILABLE FOR 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 VI — Statutory and General Information — Other Information — Qualifications and Consents of Experts" to this Document; and

(b) copies of the material contracts referred to in "Appendix VI — Statutory and General Information — Further Information about our Business — Summary of Material Contracts" to this Document.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the website of the Stock Exchange at and the www.hkexnews.hk website of the Company at https://www.hand-china.com/up to and including the date which is 14 days from the date of this Document:

(a) the Articles of Association;

(b) the Accountants' Report and unaudited [REDACTED] financial information of our Group prepared by BDO Limited, the text of which is set out in Appendix I and Appendix II, respectively, to this Document;

(c) the audited consolidated financial statement of the Group for the years ended December 31, 2023, 2024 and 2025 and four months ended April 30, 2026;

(d) the PRC Companies Law with unofficial English translation thereof;

(e) the PRC legal opinions issued by Shanghai Duan & Duan Law Firm, the Company's legal adviser on PRC law, in respect of certain general corporate matters and property interest of our Group;

(f) the industry report prepared by Frost & Sullivan referred to in the section headed "Industry Overview";

(g) the legal opinion issued by Verybest Law Offices, the Company's Japanese legal adviser as to Japanese law;

(h) the legal opinion issued by Sabara Law LLC, the Company's Singapore legal adviser as to Singaporean law;

(i) the legal opinion issued by Sheppard, Mullin, Richter & Hampton LLP, the Company's legal adviser on international sanctions laws;

(j) the service contracts and letters of appointment referred to in "Appendix VI — Statutory and General Information — Further Information About our Directors and Senior Management — Particulars of service contracts and letters of appointment";

(k) the written consents referred to in "Appendix VI — Statutory and General Information — Other Information — Qualifications and Consents of Experts"; and

(l) full list of all the grantees under the 2024 Plan, a full list of all the grantees with outstanding restricted shares under the 2024 Plan, and a full list of all the grantees with outstanding restricted shares under the 2024 Plan referred to in the section headed "Waivers From Strict Compliance With The Listing Rules and Exemption From Strict Compliance with the Companies (Winding Up And Miscellaneous Provisions) Ordinance".