

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

1. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG

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

- (a) a copy of each of the material contracts referred to in “Appendix IV – Statutory and General Information – B. Further Information about our Business – 1. Summary of Material Contracts” in this document; and
- (b) the written consents referred to in “Appendix IV – Statutory and General Information – D. Other Information – 8. Qualifications and Consents of Experts” in this document.

2. 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.yodosmart.com during a period of 14 days from the date of this document:

- (a) the Articles of Association;
- (b) the Accountants’ Report for the years ended December 31, 2023, 2024 and 2025 and the five months ended May 31, 2026 from KPMG, the texts of which are set out in Appendix I to this document;
- (c) the report on the unaudited **[REDACTED]** financial information from KPMG, the texts of which are set out in Appendix II to this document;
- (d) the audited consolidated financial statements of our Company for the years ended December 31, 2023, 2024 and 2025 and the five months ended May 31, 2026;
- (e) the legal opinion issued by JunHe LLP, our legal advisers as to PRC laws, in respect of, among other things, the general matters and the property interests of our Group in the PRC;
- (f) the legal opinion issued by Pillsbury Winthrop Shaw Pittman LLP, our legal advisors as to U.S. export control and international sanctions matters;
- (g) the legal opinion issued by BeiJing Zhong Lun (Hangzhou) Law Firm, our legal advisors as to PRC cybersecurity and data privacy protection laws;
- (h) the industry report prepared by Frost & Sullivan;
- (i) the service contracts referred to in “Appendix IV – Statutory and General Information – C. Further Information about Our Directors and Substantial Shareholders – 2. Particulars of Service Contracts” in this document;
- (j) the material contract referred to in “Appendix IV – Statutory and General Information – B. Further Information about Our Business – 1. Summary of Material Contracts” in this document;
- (k) the written consents referred to in “Appendix IV – Statutory and General Information – D. Other Information – 8. Qualifications and Consents of Experts” in this document; and
- (l) the PRC Company Law, the PRC Securities Law and the Overseas Listing Trial Measures, together with their unofficial English translations.