

APPENDIX V

DOCUMENTS AVAILABLE FOR INSPECTION

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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.iws.com.hk up to and including the date which is 14 days from the date of this [REDACTED] document:

- (a) the Memorandum and the Articles;
- (b) the accountants' report of our Group prepared by Deloitte Touche Tohmatsu, the text of which is set out in Appendix I to this [REDACTED] document;
- (c) the annual reports of our Company for the two years ended 31 March 2021;
- (d) the audited consolidated financial statements of the Group for the five months ended 31 August 2021;
- (e) the report from Deloitte Touche Tohmatsu on the unaudited pro forma financial information of our Group, the text of which is set out in Appendix II to this [REDACTED] document;
- (f) the legal opinion prepared by Conyers Dill & Pearman summarising certain aspects of the Cayman Islands company law referred to in Appendix III to this [REDACTED] document;
- (g) the Cayman Companies Act;
- (h) the material contracts referred to in the paragraph headed "B. Further information about the business of our Company — 1. Summary of material contracts" in Appendix IV to this [REDACTED] document;
- (i) the written consents referred to in the paragraph headed "E. Other information — 8. Consents of experts" in Appendix IV to this [REDACTED] document;
- (j) the rules of the Share Option Scheme;
- (k) the Frost & Sullivan Report;
- (l) the service agreements and letters of appointment referred to in the paragraph headed "C. Further information about Directors, substantial Shareholders and experts — 2. Particulars of Directors' service agreements" in Appendix IV to this [REDACTED] document; and
- (m) the circular of our Company dated 16 August 2021 in relation to the general mandates to issue and repurchase Shares.