

1. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

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

- (a) a copy of the **GREEN** Application Form;
- (b) the written consents referred to in the paragraph headed “5. OTHER INFORMATION — H. Consent of Experts” in Appendix IV to this prospectus; and
- (c) copies of each of the material contracts referred to in the paragraph headed “2. FURTHER INFORMATION ABOUT OUR BUSINESS — A. Summary of Material Contracts” in Appendix IV to this prospectus.

2. DOCUMENTS AVAILABLE FOR INSPECTION

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

- (a) the Memorandum and the Articles;
- (b) the accountants’ report from KPMG in respect of the consolidated financial information of our Group for each of the years ended December 31, 2019, 2020 and 2021 and the five months ended May 31, 2022, the text of which is set forth in Appendix I to this prospectus;
- (c) the audited consolidated financial statements of our Group for each of the years ended December 31, 2019, 2020 and 2021 and the five months ended May 31, 2022;
- (d) the report from KPMG in respect of the unaudited pro forma financial information of our Group, the text of which is set forth in Appendix II to this prospectus;
- (e) the letter of advice prepared by Conyers Dill & Pearman summarizing certain aspects of the Cayman Islands company law referred to in Appendix III to this prospectus;
- (f) the legal opinion issued by King & Wood Mallesons Beijing, our PRC Legal Advisors, in respect of general matters of our Group in the PRC;
- (g) the legal opinion issued by King & Wood Mallesons Beijing, our PRC Legal Advisors, in respect of certain property interests of our Group in the PRC;
- (h) the legal opinion issued by King & Wood Mallesons Beijing, our PRC Legal Advisors, in respect of certain aspects of PRC laws relating to third-party payments;
- (i) the legal opinion issued by Mr. Brian T.Y. Lo, our Hong Kong Legal Counsel, in respect of certain aspects of Hong Kong laws relating to third-party payments;

- (j) the legal opinion issued by KWM Europe LLP, our English Legal Advisors, in respect of certain aspects of U.K. laws relating to third-party payments;
- (k) the legal opinion issued by King & Wood Mallesons Law Offices (Foreign Law Joint Enterprise), our Japan Legal Advisors, in respect of certain aspects of Japanese laws relating to general compliance matters;
- (l) the legal opinion issued by TGS Baltic, our Lithuania Legal Advisors, in respect of certain aspects of Lithuanian laws relating to third-party payments;
- (m) the legal opinion issued by TGS Baltic, our Lithuania Legal Advisors, in respect of certain aspects of Lithuanian laws relating to general compliance matters;
- (n) the legal opinion issued by Jackson, Etti & Edu, our Nigeria Legal Advisors, in respect of certain aspects of Nigerian laws relating to third-party payments;
- (o) the legal opinion issued by The Law Firm of Wael Alissa in association with Dentons & Co., our Saudi Arabia Legal Advisors, in respect of certain aspects of Saudi Arabian laws relating to third-party payments;
- (p) the legal opinion issued by Lee and Li, Attorneys-at-Law, our Taiwan Legal Advisors, in respect of certain aspects of Taiwanese laws relating to third-party payments;
- (q) the legal opinion issued by Trench & Associates DMCC, our UAE Legal Advisors, in respect of certain aspects of UAE laws relating to third-party payments;
- (r) the legal opinion issued by Trench & Associates DMCC, our UAE Legal Advisors, in respect of certain aspects of UAE laws relating to general compliance matters;
- (s) the legal opinion issued by Yuan Law Group PC, our U.S. Legal Advisors, in respect of certain aspects of U.S. laws relating to third-party payments;
- (t) the legal opinion issued by Yuan Law Group PC, our U.S. Legal Advisors, in respect of certain aspects of U.S. laws relating to general compliance matters;
- (u) the international sanctions memorandum issued by Hogan Lovells, our International Sanctions Legal Advisors, in respect of International Sanctions laws in connection with the Listing;
- (v) the Frost & Sullivan Report;
- (w) the material contracts referred to in the paragraph headed “2. FURTHER INFORMATION ABOUT OUR BUSINESS — A. Summary of Material Contracts” in Appendix IV to this prospectus;

- (x) the written consents referred to in the paragraph headed “5. OTHER INFORMATION — H. Consent of Experts” in Appendix IV to this prospectus;
- (y) the service agreements and letters of appointment referred to in the paragraph headed “3. FURTHER INFORMATION ABOUT OUR DIRECTORS AND SUBSTANTIAL SHAREHOLDERS — C. Particulars of Service Contracts and Appointment Letters” in Appendix IV to this prospectus;
- (z) the rules of the Share Option Scheme; and
- (aa) the Companies Act.