

APPENDIX V

**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 delivered to the Registrar of Companies in Hong Kong for registration were copies of [REDACTED], the written consents referred to in “Statutory and General Information — E. Other Information — 7. Consents of Experts” in Appendix IV to this Document, and copies of the material contracts referred to in “Statutory and General Information — B. Further Information About Our Business — 1. Summary of Material Contracts” in Appendix IV to this Document.

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 www.howkingtech.com during a period of 14 days from the date of this Document.

1. the Memorandum of Association and Articles of Association of the Company;
2. the Accountants’ Report prepared by Ernst & Young, the text of which is set out in Appendix I to this Document;
3. the report prepared by Ernst & Young in respect of the unaudited pro forma financial information, the text of which is set out in Appendix II to this Document;
4. the audited consolidated financial statements of our Group for the three years ended December 31, 2019, 2020 and 2021 and the five months ended May 31, 2022;
5. the PRC legal opinions issued by Jingtian & Gongcheng, our PRC legal advisors, in respect of certain aspects of PRC law;
6. the letter of advice prepared by Ogier, our Cayman Islands legal advisors, summarizing certain aspects of the Cayman Companies Act as referred to in Appendix III to this Document;
7. the industry report prepared by Frost & Sullivan;
8. the U.S. and Russian legal memoranda issued by Winston & Strawn LLP, our U.S. and Russian legal advisors as to certain aspects of U.S. and Russian import and export law;
9. the legal memorandum issued by Hogan Lovells, our legal advisors as to international sanctions law;

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10. the material contracts referred to in “Statutory and General Information — B. Further Information About Our Business — 1. Summary of Material Contracts” in Appendix IV to this Document;
11. the written consents referred to in “Statutory and General Information — E. Other Information — 7. Consents of Experts” in Appendix IV to this Document;
12. the rules of the Share Option Scheme;
13. the Director’s service contracts referred to in “Statutory and General Information — C. Further Information about our Directors, Management and Substantial Shareholders — 3. Directors’ Service Contracts, Appointment Letters and Remuneration” in Appendix IV to this Document; and
14. the Cayman Companies Act.