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

A. 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:

- (a) a copy of the [REDACTED];
- (b) the written consents referred to in the section headed "D. Other Information — 10. Consents of Experts" in Appendix IV to this document; and
- (c) a copy of each of the material contracts referred to in the section headed "B. Information about Our Business — 1. Summary of Material Contracts" in Appendix IV to this document.

B. DOCUMENTS ON DISPLAY

Copies of the following documents will be on display on the website of the Stock Exchange at www.hkexnews.hk and our website at www.galasports.com during a period of 14 days from the date of this document:

- (a) the Memorandum and Articles of Association;
- (b) the Accountant's Report from PricewaterhouseCoopers, the text of which is set out in Appendix I to this document;
- (c) the report from PricewaterhouseCoopers in respect of the unaudited pro forma financial information, the text of which is set out in Appendix II to this document;
- (d) the audited consolidated financial statements of our Group for the three years ended December 31, 2021 and the six months ended June 30, 2022;
- (e) the legal opinion issued by Han Kun Law Offices, our legal advisers as to PRC law in respect of our Group's business operations and property interests in the PRC;
- (f) the legal opinion issued by Vietnam International Law Firm (VILAF — Hong Duc), our legal advisers as to the laws of Vietnam in respect of compliance matters in Vietnam;
- (g) the legal opinion issued by Chien Yeh Law Offices, our legal advisers as to the laws of Taiwan in respect of compliance matters in Taiwan;
- (h) the transfer pricing review memorandum issued by PricewaterhouseCoopers Limited;

THIS DOCUMENT IS IN DRAFT FORM, INCOMPLETE AND SUBJECT TO CHANGE AND THAT THE INFORMATION MUST BE READ IN CONJUNCTION WITH THE SECTION HEADED “WARNING” ON THE COVER OF THIS DOCUMENT.

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- (i) the letter of advice from Maples and Calder (Hong Kong) LLP, our legal advisers as to Cayman Islands law, summarizing the constitution of our Company and certain aspects of the Companies Act referred to the section headed “Summary of our Constitution and Cayman Companies Act” in Appendix III to this document;
- (j) the legal memorandum prepared by Hogan Lovells, our legal advisers as to International Sanctions laws;
- (k) the industry report issued by Frost & Sullivan;
- (l) the Companies Act;
- (m) the material contracts referred to in the section headed “B. Further information about our Business — 1. Summary of material contracts” in Appendix IV to this document;
- (n) the service agreements and letters of appointment entered into between our Company and each of our Directors referred to in the section headed “C. Further Information about our Directors and Substantial Shareholders — 1. Directors — (b) Particulars of service agreements and letters of appointment” in Appendix IV to this document;
- (o) the written consents referred to in the section headed “D. Other Information — 10. Consents of Experts” in Appendix IV to this document; and
- (p) the rules of the Share Option Scheme.