

APPENDIX V

**DOCUMENTS DELIVERED TO THE REGISTRAR OF
COMPANIES IN HONG KONG AND DOCUMENTS ON DISPLAY**

A. 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 the [**REDACTED**];
- (b) the written consents referred to in “Statutory and General Information—E. Other Information—8. Qualifications and Consents of Experts” in Appendix IV to this document; and
- (c) a copy of each 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.

B. DOCUMENTS ON DISPLAY

The following documents will be published on the website of the Stock Exchange (www.hkexnews.hk) and the website of our Company (www.burnasia.cn) up to and including the date which is 14 days from the date of this document:

- (a) the Memorandum of Association and the Articles of Association;
- (b) the Accountants’ Report from Ernst & Young, the text of which is set out in Appendix I to this document;
- (c) the report from Ernst & Young 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, 2022 and the four months ended April 30, 2023;
- (e) the legal opinion dated the document date issued by Commerce & Finance Law Offices, our legal advisors as to PRC laws, in respect of certain general corporate matters and the business operations of our Group;
- (f) the letter of advice prepared by Conyers Dill & Pearman, our legal advisors as to Cayman Islands laws, summarizing certain aspects of the company law of the Cayman Islands referred to in Appendix III to this document;
- (g) the International Sanctions memorandum prepared by Hogan Lovells, our legal advisors as to International Sanctions laws, in respect of the sanctions analysis of our Group’s sales in the Relevant Regions;

APPENDIX V

**DOCUMENTS DELIVERED TO THE REGISTRAR OF
COMPANIES IN HONG KONG AND DOCUMENTS ON DISPLAY**

- (h) the Frost & Sullivan Report;
- (i) the report from Cheng & Cheng Taxation Services Limited, our Hong Kong tax consultant, in respect of the Hong Kong Profits tax implications on profits derived from different business lines of our Group;
- (j) the report from Ernst & Young (China) Advisory Limited, our transfer pricing consultant, in respect of the analysis of transfer pricing and related transactions of our Group;
- (k) the written consents referred to in “Statutory and General Information—E. Other Information—8. Qualifications and consents of experts” in Appendix IV to this document;
- (l) 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;
- (m) the service agreements and the letters of appointment referred to in “Statutory and General Information—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;
- (n) the rules of the [REDACTED] Share Scheme; and
- (o) the Cayman Companies Act.