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

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### 1.    DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

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

- (a) a copy of each of the material contracts referred to the section headed “Appendix IV – Statutory and General Information – B. Further Information About Our Business – 1. Summary of Material Contracts” to this document;
- (b) the written consents referred to in the section headed “Appendix IV – Statutory and General Information – D. Other Information – 8. Consent of Experts” to this document; and

### 2.    DOCUMENTS ON DISPLAY

The following documents will be published on the websites of the Hong Kong Stock Exchange ([www.hkexnews.hk](http://www.hkexnews.hk)) and our Company ([www.migaogroup.com](http://www.migaogroup.com)) up to and including the date which is 14 days from the date of this document:

- (a) our Memorandum and Articles of Association;
- (b) the Accountants’ Report from by Deloitte Touche Tohmatsu, the text of which are set out in Appendix I to this document;
- (c) the report from Deloitte Touche Tohmatsu 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 Company for FY2021, FY2022, FY2023 and 8MFY2024;
- (e) the legal opinions issued by Jingtian & Gongcheng, in respect of certain aspects of the Group and the property interests of the Group;
- (f) the legal opinion issued by Harney Westwood & Riegels summarising the constitution of our Company and certain aspects of the Cayman Companies Act referred to in Appendix III to this document;
- (g) the legal memorandum issued by Ashurst Hong Kong, our legal advisers as to international sanctions laws in respect of our business dealings with certain third parties subject to international sanctions;

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- (h) the transfer pricing review report issued by Mazars Tax Services Limited, our Transfer Pricing Consultant;
- (i) the Cayman Companies Act;
- (j) copies of material contracts referred to the section headed "Appendix IV – Statutory and General Information – B. Further Information About Our Business – 1. Summary of Material Contracts" to this document;
- (k) the written consents referred to in the section headed "Appendix IV – Statutory and General Information – D. Other Information – 8. Consent of Experts" to this document;
- (l) service contracts and letters of appointment entered into between our Company and each of our Directors; and
- (m) the Frost & Sullivan Report.