
**APPENDIX V DOCUMENTS DELIVERED TO THE REGISTRAR OF
COMPANIES 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:

1. copies of the material contracts as referred to in the paragraph headed “B. Further information about the business of our Group — 1. Summary of material contracts” in Appendix IV to this document; and
2. the written consents as referred to in the paragraph headed “E. Other information — 8. Consents of experts” in Appendix IV to this document.

DOCUMENTS AVAILABLE ON DISPLAY

Copies of the following documents will be available on display on the website of the Stock Exchange at www.hkexnews.hk and our website at www.winglee.com.hk up to and including the date which is 14 days from the date of this document:

1. the Articles of Association;
2. the accountant’s report prepared by PricewaterhouseCoopers, the text of which is set out in Appendix I to this document;
3. the audited combined financial statements of our Company for the three financial years ended 31 March 2022, 2023 and 2024;
4. the report from PricewaterhouseCoopers on the [REDACTED] financial information of our Group, the text of which is set out in Appendix II to this document;
5. the industry report prepared by Frost & Sullivan referred to in the section headed “Industry Overview” in this document;
6. the letter of advice prepared by Ogier summarising certain aspects of Cayman Islands company law referred to in Appendix III to this document;
7. the Companies Act;
8. the terms of the Share Option Scheme and the Share Award Scheme;

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9. the legal opinion as to certain aspects of Hong Kong law issued by Mr. Poon Chi Kin Billy, Hong Kong Barrister-at-law;
10. the internal control report prepared by Forvis Mazars RAS;
11. the report for independent review on agreed-upon procedures prepared basis with expert opinion over adequacy and effectiveness of the enhanced internal control mechanism over work safety management prepared by Forvis Mazars RAS;
12. the report for independent review on agreed-upon procedures prepared basis with expert opinion over adequacy and effectiveness of the enhanced internal control mechanism over construction project tendering/bidding management prepared by Forvis Mazars RAS;
13. the material contracts as referred to in the paragraph headed "B. Further information about the business of our Group — 1. Summary of material contracts" in Appendix IV to this document;
14. the service agreements and letters of appointment as referred to in the paragraph headed "C. Further information about our Directors and substantial shareholders — 2. Particulars of Directors' service agreements and appointment letters" in Appendix IV to this document; and
15. the written consents as referred to in the paragraph headed "E. Other information — 8. Consents of experts" in Appendix IV to this document.