DEFINITIONS

In this document, unless the context otherwise requires, the following terms shall have the meanings set forth below. Certain technical terms are explained in "Glossary of Technical Terms" in this document.

"**2024 Restricted Share Incentive Scheme**", "**2025 Restricted Share Incentive Scheme**"	the 2024 Restricted Share Incentive Scheme (2024年限制性股票激勵計劃), and the 2025 Restricted Share Incentive Scheme (2025年限制性股票激勵計劃), respectively, the principal terms of which (as amended) are set out in the section headed "Statutory and General Information — 4. Restricted Share Incentive Schemes" in Appendix VI to this document
"**A Share(s)**"	ordinary shares issued by our Company, with a nominal value of RMB1.00 each, which are listed on the ChiNext Market of the Shenzhen Stock Exchange and traded in Renminbi
"**Accountants' Report**"	the accountants' report of our Company for the Track Record Period, as included in Appendix I to this document
"**affiliate(s)**"	with respect to any specified person, any other person, directly or indirectly, controlling or controlled by or under direct or indirect common control with such specified person
"**AFRC**"	the Accounting and Financial Reporting Council of Hong Kong
"**Articles**" or "**Articles of Association**"	the articles of association of our Company, as amended, which shall become effective on the [**REDACTED**], a summary of which is set out in Appendix V to this document
"**Audit Committee**"	the audit committee of the Board
"**Auspicious Star**"	Auspicious Star Holdings Limited, a company incorporated in Samoa on April 3, 2018, and one of our Employee Incentive Platforms
"**Board**" or "**Board of Directors**"	the board of Directors of our Company
"**business day**"	a day on which banks in Hong Kong are generally open to the public for normal banking business and which is not a Saturday, Sunday or public holiday in Hong Kong
"**CAGR**"	compound annual growth rate

[**REDACTED**]

"**China**" or "**the PRC**"	the People's Republic of China, excluding, for the purpose of this document only, except where the context requires otherwise, Hong Kong, the Macau Special Administrative Region of the People's Republic of China and Taiwan
"**Companies (Winding Up and Miscellaneous Provisions) Ordinance**" or "**CWUMPO**"	the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
"**Companies Ordinance**"	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
"**Company**", "**our Company**", or "**the Company**"	SigmaStar Technology Ltd. (星宸科技股份有限公司) (formerly known as Xiamen SigmaStar Technology Company Limited (廈門星宸科技有限公司) and Xiamen SigmaStar Technology Ltd. (廈門星宸科技股份有限公司)), a PRC company established on December 21, 2017 and converted into a joint stock limited liability company on May 20, 2021, the A Shares of which have been listed on the ChiNext Market of the Shenzhen Stock Exchange (stock code: 301536)
"**CSRC**"	the China Securities Regulatory Commission (中國證券監督管理委員會)
"**Director(s)**"	the director(s) of our Company
"**EIT**"	the enterprise income tax
"**EIT Law**"	the PRC Enterprise Income Tax Law (《中華人民共和國企業所得稅法》), which was promulgated on March 16, 2007, came into effect on January 1, 2008, and was most recently amended on December 29, 2018 becoming effective on the same date
"**Elite Star**"	Elite Star Holdings Limited, a company incorporated in Samoa on April 3, 2018, and one of our Employee Incentive Platforms
"**Employee Incentive Platform(s)**"	Elite Star, Perfect Star, Xiamen Xinchen, Xiamen Yaochen, Xiamen Hanchen, Xiamen Xuding, Treasure Star, Supreme Star and Auspicious Star

"**ESG**"	environmental, social and governance
"**Extreme Conditions**"	the occurrence of "extreme conditions" as announced by any government authority of Hong Kong due to serious disruption of public transport services, extensive flooding, major landslides, large-scale power outages or any other adverse conditions before Typhoon Signal No. 8 or above is replaced with Typhoon Signal No. 3 or below

[**REDACTED**]

"**Frequen**"	Shanghai Frequen Microelectronics Co., Ltd. (上海富芮坤微電子有限公司), a limited liability company established in the PRC on January 8, 2014, and a subsidiary of our Company which is owned as to approximately 53.31% by our Company
"**Frost & Sullivan**" or "**Industry Consultant**"	Frost & Sullivan (Beijing) Inc., Shanghai Branch Co., an Independent Third Party, and a market research firm engaged by our Company to prepare an industry report, the details of which are set out in the section headed "Industry Overview"
"**Frost & Sullivan Report**"	an independent market research report commissioned by our Company and prepared by Frost & Sullivan for the purpose of this document
"**General Rules of HKSCC**"	the General Rules of HKSCC as may be amended or modified from time to time and where the context so permits, shall include the HKSCC Operational Procedures
"**GFA**"	gross floor area, the total floor space of land or a building

[**REDACTED**]

"**Group**", "**our Group**", "**the Group**", "**we**", "**us**", or "**our**"	our Company and our subsidiaries from time to time, and where the context requires, in respect of the period prior to our Company becoming the holding company of its present subsidiaries, such subsidiaries as if they were subsidiaries of our Company at the relevant time
"**Guide for New Listing Applicants**"	the Guide for New Listing Applicants issued by the Hong Kong Stock Exchange in December 2023, and as amended, supplemented or otherwise modified from time to time

DEFINITIONS

[**REDACTED**]

"**Hangzhou Archeflowx**"	Hangzhou Archeflowx Technology Co., Ltd. (杭州元川微科技有限公司), a limited liability company established in the PRC on September 23, 2025
"**HK**" or "**Hong Kong**"	the Hong Kong Special Administrative Region of the PRC
"**HK$**", "**HK dollars**" or "**Hong Kong dollars**"	Hong Kong dollars, the lawful currency of Hong Kong

[**REDACTED**]

DEFINITIONS

[**REDACTED**]

"**IFRS**"	the IFRS Accounting Standards, which as a collective term includes all applicable individual International Financial Reporting Standards, International Accounting Standards and Interpretations issued by the International Accounting Standards Board
"**Independent Third Party(ies)**"	person(s) or company(ies), who/which, to the best of our Directors' knowledge, information and belief, is/are not our connected persons

[**REDACTED**]

"**Latest Practicable Date**"	March 22, 2026, being the latest practicable date for ascertaining certain information in this document before its publication

[**REDACTED**]

"**Listing Committee**"	the Listing Committee of the Hong Kong Stock Exchange

[**REDACTED**]

"**Listing Rules**" or "**Hong Kong Listing Rules**"	the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited
"**Main Board**"	the stock exchange (excluding the option market) operated by the Hong Kong Stock Exchange which is independent from and operates in parallel with the Growth Enterprise Market of the Hong Kong Stock Exchange
"**MediaTek**"	MediaTek Inc. (聯發科技股份有限公司), a company incorporated in Taiwan, China on May 28, 1997, whose shares are listed on the Taiwan Stock Exchange with the stock code 2454
"**Nomination Committee**"	the nomination committee of the Board

[**REDACTED**]

"**Perfect Star**"	Perfect Star Holdings Limited, a company incorporated in Samoa on April 3, 2018, and one of our Employee Incentive Platforms
"**PRC Company Law**"	the Company Law of the PRC, as amended, modified and/or otherwise supplemented from time to time
"**PRC GAAP**"	generally accepted accounting principles in Chinese mainland
"**PRC Legal Advisor**"	Beijing Jingtian & Gongcheng Law Firm, our legal advisor as to PRC laws

[**REDACTED**]

"**province**"	a province or, where the context requires, a provincial level autonomous region or municipality, under the direct supervision of the central government of the PRC
"**QIB**"	a qualified institutional buyer within the meaning of Rule 144A
"**Regulation S**"	Regulation S under the U.S. Securities Act
"**Remuneration and Evaluation Committee**"	the remuneration and evaluation committee of the Board
"**Restricted Share Incentive Schemes**"	the 2024 Restricted Share Incentive Scheme and the 2025 Restricted Share Incentive Scheme
"**RMB**" or "**Renminbi**"	Renminbi, the lawful currency of Chinese mainland
"**Rule 144A**"	Rule 144A under the U.S. Securities Act
"**SAFE**"	the State Administration for Foreign Exchange of the PRC (中華人民共和國國家外匯管理局)
"**Securities Law**"	the Securities Law of the People's Republic of China (中華人民共和國證券法), as amended, supplemented or otherwise modified from time to time

"**SFC**"	Securities and Futures Commission of Hong Kong
"**SFO**" or "**Securities and Futures Ordinance**"	Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
"**Shanghai-Hong Kong Stock Connect**"	a securities trading and clearing links program developed by the Hong Kong Stock Exchange, Shanghai Stock Exchange, HKSCC and China Securities Depository and Clearing Corporation Limited for mutual market access between Hong Kong and Shanghai
"**Shanghai Jiechen**"	JIECHEN Technology Ltd. (上海頡晨科技有限公司), a limited liability company established in the PRC on December 4, 2023, and a wholly-owned subsidiary of our Company
"**Shanghai Ruichenwei**"	Ruichenwei Co., Ltd. (鋭宸微(上海)科技有限公司), a limited liability company established in the PRC on December 16, 2020, and a wholly-owned subsidiary of our Company
"**Shanghai SigmaStar Technology**"	SigmaStar Technology Ltd. (Shanghai) (上海璟宸微電子有限公司), a limited liability company established in the PRC on April 11, 2018, and a wholly-owned subsidiary of our Company, prior to its dissolution on April 30, 2025
"**Share(s)**"	ordinary share(s) in the share capital of our Company, with a nominal value of RMB1.00 each, comprising A Shares and H Shares
"**Shareholder(s)**"	holder(s) of the Share(s)
"**Shenzhen-Hong Kong Stock Connect**"	a securities trading and clearing links program developed by the Hong Kong Stock Exchange, Shenzhen Stock Exchange, HKSCC and China Securities Depository and Clearing Corporation Limited for mutual market access between Hong Kong and Shenzhen
"**Shenzhen SigmaStar Technology**"	SigmaStar Technology Shenzhen Ltd. (深圳市珵宸科技有限公司), a limited liability company established in the PRC on January 31, 2018, and a wholly-owned subsidiary of our Company, prior to its dissolution on October 17, 2024
"**Sigmastar Electronics**"	Sigmastar Electronics (Shenzhen) Co., Ltd. (星宸微電子(深圳)有限公司), a limited liability company established in the PRC on October 25, 2021, and a wholly-owned subsidiary of our Company

"**SigmaStar Singapore**"	SigmaStar Technology Singapore Pte. Ltd., a private company limited by shares established in Singapore on January 6, 2025, and a wholly-owned subsidiary of our Company
"**SME**"	small and medium-sized enterprises

[**REDACTED**]

"**State Council**"	the State Council of the PRC (中華人民共和國國務院)
"**Stock Exchange**" or "**Hong Kong Stock Exchange**"	The Stock Exchange of Hong Kong Limited
"**Strategy and ESG Committee**"	the strategy and ESG committee of the Board
"**subsidiary**" or "**subsidiaries**"	has the meaning ascribed to it in section 15 of the Companies Ordinance
"**Supreme Star**"	Supreme Star Holdings Limited, a company incorporated in Samoa on April 3, 2018, and one of our Employee Incentive Platforms
"**Takeovers Code**"	Codes on Takeovers and Mergers and Share Buy-backs issued by the SFC
"**Track Record Period**"	the years ended December 31, 2023, 2024 and 2025
"**Treasure Star**"	Treasure Star Holdings Limited, a company incorporated in Samoa on April 3, 2018, and one of our Employee Incentive Platforms
"**Trial Measures**"	the Trial Administrative Measures of Overseas Securities Offering and Listing by Domestic Companies ("境內企業境外發行證券和上市管理試行辦法"), promulgated by the CSRC on February 17, 2023, as amended, supplemented or otherwise modified from time to time
"**U.S.**", "**US**" or "**United States**"	the United States of America, its territories, its possessions and all areas subject to its jurisdictions
"**U.S. dollars**", "**US dollars**" or "**US$**"	United States dollars, the lawful currency of the United States
"**U.S. Export Control and Sanction Counsel**"	Jacobson Burton Kelley PLLC, our legal advisor as to U.S. export control and sanction laws and regulations

"**U.S. Securities Act**"	United States Securities Act of 1933, as amended from time to time and the rules and regulations promulgated thereunder

[**REDACTED**]

"**Xiamen Hanchen**"	Xiamen Hanchen Investment Partnership (Limited Partnership) (廈門瀚宸投資合夥企業(有限合夥), formerly known as Ningbo Hanchen Investment Partnership (Limited Partnership) (寧波瀚宸投資合夥企業(有限合夥))), a limited partnership established in the PRC on April 13, 2018 with Xiamen Haochen as its general partner, and one of our Employee Incentive Platforms
"**Xiamen Haochen**"	Xiamen Haochen Investment Co., Ltd. (廈門澔宸投資有限公司), a limited liability company established in the PRC on August 21, 2019, which is owned as to 50% each by Mr. Chen Lijing and Mr. Lin Bo
"**Xiamen SIStar**"	Xiamen SIStar Technology Ltd. (廈門星覺科技有限公司), a limited liability company established in the PRC on October 10, 2023, and a wholly-owned subsidiary of our Company
"**Xiamen Xinchen**"	Xiamen Xinchen Investment Partnership (Limited Partnership) (廈門芯宸投資合夥企業(有限合夥)), a limited partnership established in the PRC on January 28, 2021 with Xiamen Haochen as its general partner, and one of our Employee Incentive Platforms
"**Xiamen Xuding**"	Xiamen Xuding Investment Partnership (Limited Partnership) (廈門旭頂投資合夥企業(有限合夥)), a limited partnership established in the PRC on November 7, 2019 with Xiamen Haochen as its general partner, and one of our Employee Incentive Platforms

"**Xiamen Yaochen**"	Xiamen Yaochen Investment Partnership (Limited Partnership) (廈門耀宸投資合夥企業(有限合夥), formerly known as Ningbo Yaochen Investment Partnership (Limited Partnership) (寧波耀宸投資合夥企業(有限合夥))), a limited partnership established in the PRC on April 16, 2018 with Xiamen Haochen as its general partner, and one of our Employee Incentive Platforms
"**%**"	per cent

Unless otherwise specified, in this document:

(a) certain amounts and percentage figures have been subject to rounding adjustments; accordingly, figures shown as totals in certain tables may not be an arithmetic aggregation of the figures preceding them; and

(b) for ease of reference, the names of PRC laws and regulations, governmental authorities, institutions, nature persons or other entities (including certain of our subsidiaries) have been included in this document in both the Chinese and English languages and in the event of any inconsistency, the Chinese versions shall prevail. English translations of company names and other terms from the Chinese language are provided for identification purposes only.

The terms "associate(s)", "close associate(s)", "connected person(s)", "connected transaction(s)", "core connected person(s)", "substantial shareholder(s)", shall have the meanings ascribed to such terms under the Listing Rules, unless the context otherwise requires.