DEFINITIONS

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

"Accountants' Report"	the accountants' report of our Company, the text of which is set out 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 of Association" or "Articles"	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
"associate(s)"	has the meaning ascribed to it under the Listing Rules
"Audit Committee"	the audit committee of our Board
"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 for normal business to the public and which is not a Saturday, Sunday or public holiday in Hong Kong

[REDACTED]

"China," "Chinese Mainland" or "PRC"	the People's Republic of China and for the purpose of this document only, unless the context otherwise requires, excludes Hong Kong, the Macau Special Administrative Region of the People's Republic of China and Taiwan
"close associate(s)"	has the meaning ascribed to it under the Listing Rules
"Companies (Winding Up and Miscellaneous Provisions) Ordinance"	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"	Shenzhen Xiaokuo Technology Co., Ltd. (深圳小闊科技股份有限公司), a limited liability company incorporated under the laws of the PRC on November 13, 2015, and converted into a joint stock company with limited liability on December 26, 2025, and where the context so permits, shall include its predecessor
"connected person(s)"	has the meaning ascribed to it under the Listing Rules
"connected transaction(s)"	has the meaning ascribed to it under the Listing Rules
"Controlling Shareholder(s)"	has the meaning ascribed to it under the Listing Rules and unless the context otherwise requires, refers to Mr. Yin, Shenzhen Xiaokuo, Xiamen Xiaokuo and Shenzhen Mario, further details of which are set out in "Relationship with Our Controlling Shareholders"
"core connected person(s)"	has the meaning ascribed to it under the Listing Rules
"Corporate Governance Code"	the Corporate Governance Code set out in Appendix C1 to the Listing Rules
"CSDC"	China Securities Depositary and Clearing Corporation Limited (中國證券登記結算有限責任公司)
"CSRC"	China Securities Regulatory Commission (中國證券監督管理委員會)
"Director(s)" or "our Director(s)"	the director(s) of our Company
"EIT"	PRC enterprise income tax
"EIT Law"	Enterprise Income Tax Law of the PRC (《中華人民共和國企業所得稅法》), as amended, supplemented or otherwise modified from time to time

[REDACTED]

"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 outage or any other adverse conditions before Typhoon Signal No. 8 or above is replaced with Typhoon Signal No. 3 or below

[REDACTED]

"Frost & Sullivan" or "Industry Consultant"	Frost & Sullivan (Beijing) Inc., Shanghai Branch Co., our industry consultant, an independent market research and consulting company
"Frost & Sullivan Report"	an independent market research report commissioned from Frost & Sullivan, a global consulting firm, to provide an objective analysis of the market, trends, and competitive landscape
"General Rules of HKSCC"	General Rules of HKSCC published by the Stock Exchange and as amended from time to time and where the context so permits, shall include the HKSCC Operational Procedures
"Givaudan"	Givaudan Daily Fragrance & Flavors (Shanghai) Co., Ltd. (奇華頓日用香精香料(上海)有限公司), a subsidiary of Givaudan SA, a Swiss multinational manufacturer of flavors, fragrances, and active cosmetic ingredients

[REDACTED]

"Group," "our Group," "we" or "us"	our Company and our subsidiary from time to time
"Guide for New Listing Applicants"	the Guide for New Listing Applicants issued by the Stock Exchange, as amended, supplemented or otherwise modified from time to time
"H Share(s)"	ordinary share(s) in the share capital of our Company with a nominal value of RMB0.04 each, which will be **[REDACTED]** and **[REDACTED]** in Hong Kong dollars and **[REDACTED]** on the Stock Exchange

[REDACTED]

"HK$" or "Hong Kong dollars"	Hong Kong dollars, the lawful currency of Hong Kong

[REDACTED]

[REDACTED]

"Hong Kong"	the Hong Kong Special Administrative Region of the PRC

[REDACTED]

"Hong Kong Stock Exchange" or "Stock Exchange"	The Stock Exchange of Hong Kong Limited, a wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited

[REDACTED]

"IFRS"	IFRS Accounting Standards, as issued by the International Accounting Standards Board

"independent third party(ies)"	entity(ies) or person(s) who is/are not connected person(s) of our Company or its subsidiary

[REDACTED]

"Latest Practicable Date"	March 20, 2026, being the latest practicable date for the purpose of ascertaining certain information contained in this document prior to its publication

[REDACTED]

"Listing Committee"	the listing committee of the Stock Exchange

[REDACTED]

"Listing Rules"	the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, as amended, supplemented or otherwise modified from time to time

"Main Board"	the stock exchange (excluding the option market) operated by the Stock Exchange which is independent from and operated in parallel with GEM of the Stock Exchange
"MOF"	the Ministry of Finance of the PRC (中華人民共和國財政部)
"MOFCOM"	the Ministry of Commerce of the PRC (中華人民共和國商務部)
"Mr. Yin"	Mr. Yin Kuo (尹闊), chairman of the Board, executive Director and a member of our Controlling Shareholders
"NDRC"	National Development and Reform Commission of the PRC (中華人民共和國國家發展和改革委員會)
"Nomination Committee"	the nomination committee of our Board

[REDACTED]

[REDACTED]

"PBOC"	the People's Bank of China (中國人民銀行), the central bank of the PRC
"PRC Company Law"	Company Law of the PRC (《中華人民共和國公司法》), as amended, supplemented or otherwise modified from time to time
"PRC Government" or "State"	the central government of the PRC, including all governmental subdivisions (including principal, municipal and other regional or local government entities) and instrumentalities
"PRC Legal Adviser"	Zhong Lun Law Firm, our legal adviser as to PRC law
"PRC Securities Law"	the Securities Law of the PRC (《中華人民共和國證券法》), as amended, supplemented or otherwise modified from time to time

[REDACTED]

"Regulation S"	Regulation S under the U.S. Securities Act
"Remuneration and Appraisal Committee"	the remuneration and appraisal committee of our Board
"RMB" or "Renminbi"	Renminbi, the lawful currency of the PRC
"SAFE"	the State Administration of Foreign Exchange of the PRC (中華人民共和國國家外匯管理局)
"SAMR"	the State Administration for Market Regulation of the PRC (中華人民共和國國家市場監督管理總局)
"SFC"	the Securities and Futures Commission of Hong Kong
"SFO"	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
"Shanghai Stock Exchange"	the Shanghai Stock Exchange (上海證券交易所)

"Share(s)"	upon completion of the Share Subdivision, ordinary share(s) in the share capital of our Company with a nominal value of RMB0.04 each, comprising Unlisted Share(s) and H Share(s); before the completion of the Share Subdivision, ordinary share(s) in the share capital of our Company with a nominal value of RMB1.00 each
"Share Subdivision"	the share subdivision immediately prior to the **[REDACTED]**, pursuant to which each of the Share with par value of RMB1.00 will be subdivided into 25 Shares with par value of RMB0.04 each
"Shareholder(s)"	holder(s) of the Share(s)
"Shenzhen Mario"	Shenzhen Mario Enterprise Management Consulting Co., Ltd. (深圳馬力奧企業管理諮詢有限公司), a company incorporated in the PRC on June 12, 2025, and a member of our Controlling Shareholders
"Shenzhen Stock Exchange"	the Shenzhen Stock Exchange (深圳證券交易所)
"Shenzhen Xiaokuo"	Shenzhen Xiaokuo Enterprise Management Consulting Center (Limited Partnership) (深圳小闊企業管理諮詢中心(有限合夥)), a limited partnership incorporated in the PRC on April 26, 2016, and a member of our Controlling Shareholders
"Sole Sponsor" "**[REDACTED]**"	the sole sponsor and the **[REDACTED]** as named in "Directors and Parties Involved in the **[REDACTED]**"
"State Council"	the State Council of the PRC (中華人民共和國國務院)
"subsidiary(ies)"	has the meaning ascribed to it under the Listing Rules
"substantial shareholder(s)"	has the meaning ascribed to it under the Listing Rules
"Takeovers Code"	the Codes on Takeovers and Mergers and Share Buy-backs issued by the SFC, as amended, supplemented or otherwise modified from time to time
"Track Record Period"	the three financial years ended December 31, 2025
"Trial Measures for Overseas Listing"	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》), as amended, supplemented or otherwise modified from time to time
"Unlisted Share(s)"	ordinary share(s) issued by our Company, which is/are not listed on any stock exchange, with a nominal value of RMB0.04 each (taking into account the Share Subdivision)
"U.S." or "United States"	the United States of America, its territories and possessions, any State of the United States, and the District of Columbia

"U.S. dollar" or "US$"	United States dollar, the lawful currency of the United States
"U.S. Securities Act"	the United States Securities Act of 1933 and the rules and regulations promulgated thereunder, as amended, supplemented or otherwise modified from time to time

[REDACTED]

"VAT"	value-added tax
"Xiamen Xiaokuo"	Xiamen Xiaokuo Enterprise Management Consulting Partnership (Limited Partnership) (廈門小闊企業管理諮詢合夥企業(有限合夥)), a limited partnership incorporated in the PRC on May 28, 2020, our employee incentive platform and a member of our Controlling Shareholders
"%"	per cent

For ease of reference, the names of Chinese laws and regulations, governmental authorities, institutions, natural persons or other entities (including 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.

Certain amounts and percentage figures included in this document have been subject to rounding. Accordingly, figures shown as totals in certain tables may not be an arithmetic aggregation of the figures preceding them. Any discrepancies in any table or chart between the total shown and the sum of the amounts listed are due to rounding.