

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.

“Accountants’ Report”	the audited consolidated financial statements of our Company for the Track Record Period, as included in Appendix I
“affiliate(s)”	with respect to any person, any other person, directly or indirectly, controlling, controlled by or under common control with such person
“AFRC”	the Accounting and Financial Reporting Council of Hong Kong
“AIC Agreement”	the acting in concert agreement dated July 22, 2021 and supplemented by an AIC supplemental agreement dated November 16, 2024 entered into by and among Mr. Li Sen, Mr. Li Xin, Mr. Li Yao, Mr. Li Yan, Mr. Li Wang and Jiangxi Dongliang
“Articles” or “Articles of Association”	the amended and restated articles of association of the Company, which was conditionally adopted on December 15, 2024 with effect from the [REDACTED], as amended, supplemented or restated from time to time; see “Summary of the Articles of Association” in Appendix V for a summary of the Articles
“associate(s)”	has the meaning ascribed to it under the Listing Rules
“Board” or “Board of Directors”	the board of Directors of the Company
“business day”	a day on which banks in Hong Kong are generally open for business to the public and which is not a Saturday, Sunday or public holiday in Hong Kong

[REDACTED]

DEFINITIONS

[REDACTED]

“China” or “PRC”	the People’s Republic of China
“Chinese mainland”	the People’s Republic of China excluding Hong Kong, Macau Special Administrative Region and Taiwan region
“close associate(s)”	has the meaning ascribed to it under the Listing Rules
“Companies Ordinance”	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
“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

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“Company”, “our Company”, or “the Company”	Guangdong Jinsheng New Energy Co., Ltd. (廣東金晟新能源股份有限公司), a limited liability company established under PRC laws on December 24, 2010 and whose predecessor was named Zhaoqing Jinsheng Metal Industry Co., Ltd. (肇慶市金晟金屬實業有限公司). On January 13, 2022, it was converted into a joint stock limited liability company and renamed Guangdong Jinsheng New Energy Co., Ltd. (廣東金晟新能源股份有限公司)
“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 Shareholders”	has the meaning ascribed to it under the Listing Rules and unless the context otherwise requires, refers to the Li Brothers, Jiangxi Dongliang, Zhaoqing Shengda and Zhaoqing Senlong
“[REDACTED] of Unlisted Shares into H Shares”	the [REDACTED] of [REDACTED] Unlisted Shares into H Shares on a [REDACTED] basis upon the completion of the [REDACTED]. Such [REDACTED] of Unlisted Shares into H Shares has been approved by the CSRC on [●] and an application for H Shares to be [REDACTED] on the Stock Exchange has been made to the [REDACTED]
“COVID-19”	coronavirus disease 2019, a viral respiratory disease caused by the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2 virus)
“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
“Dongfeng Yuechuang”	Dongfeng Motor Group Yuechuang Technology Co., Ltd.* (東風汽車集團躍創科技有限公司) (formerly known as Dongfeng Hongtai Holdings Group Co., Ltd.* (東風鴻泰控股集團有限公司)), a wholly owned subsidiary of Dongfeng Motor Corporation (東風汽車集團有限公司). Dongfeng Motor Corporation is a state-owned enterprise established in the PRC and one of the PRC’s largest vehicle manufacturers
“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》), promulgated on March 16, 2007 and came into effect on January 1, 2008 and was most recently amended on December 29, 2018 which became effective on the same date
“ESG”	environmental, social and governance

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“ESOP” the employee share ownership plan in respect of Zhaoqing Shengda adopted on February 9, 2021, the details of which are set out in “Statutory and General Information – 3. Further Information about our Directors and Supervisors – D. Employee Share Ownership Plan” in Appendix VI

“Extreme Conditions” extreme conditions caused by a super typhoon as announced by the government of Hong Kong

[REDACTED]

“Frost & Sullivan” Frost & Sullivan (Beijing) Inc., Shanghai Branch Co., an independent market research and consulting company

“Frost & Sullivan Report” or “F&S Report” the report prepared by Frost & Sullivan and commissioned by us

[REDACTED]

“Gotion High-tech” Hefei Gotion High-tech Power Energy Co., Ltd. (合肥國軒高科動力能源有限公司)

“Group”, “we”, “our”, or “us” the Company and, where appropriate, its subsidiaries or, in respect of the period before the Company became the holding company of its present subsidiaries, the businesses operated by such subsidiaries or their predecessors, as the case may be

“Guangzhou Yingtao” Guangzhou Yingtao Industry Investment Co., Ltd.* (廣州盈濤實業投資有限公司), a company established under the laws of the PRC in July 2014 with limited liability. See “History and Corporate Structure — [REDACTED] Investments — Information about the [REDACTED] Investors”

“H Share(s)” Shares which an application has been made for [REDACTED] and permission to [REDACTED] on the Stock Exchange with nominal value of RMB1.00 each

[REDACTED]

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“HKD” or “HK\$”

Hong Kong dollars, the lawful currency of Hong Kong

[REDACTED]

“Hong Kong”

the Hong Kong Special Administrative Region of the PRC

[REDACTED]

“Hong Kong Takeovers Code” or
“Takeovers Code”

Codes on Takeovers and Mergers and Share Buy-backs
issued by the SFC

[REDACTED]

“IFRS”

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

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“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]

“Jiangxi Dongliang” Jiangxi Dongliang Investment Holding Co., Ltd. (江西東亮投資控股有限公司), a limited company incorporated under the laws of PRC on March 10, 2014 and a member of the Controlling Shareholders

“Jiangxi Ruida” Jiangxi Ruida New Energy Technology Co., Ltd.* (江西睿達新能源科技有限公司), a company established under the laws of the PRC with limited liability on October 20, 2014 and a wholly-owned subsidiary of our Company

“Jiangxi Taiyun” Jiangxi Taiyun Logistics Co., Ltd.* (江西泰運物流有限公司), a company established under the laws of the PRC with limited liability on May 3, 2013. See “Connected Transactions”

[REDACTED]

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“Joint Sponsors”	the joint sponsors of the [REDACTED] as named in “Directors, Supervisors and Parties Involved in the [REDACTED]”
“Latest Practicable Date”	May 13, 2026, being the latest practicable date for the purpose of ascertaining certain information contained in this document prior to its publication
“Li Brothers”	Mr. Li Sen, Mr. Li Xin, Mr. Li Yao, Mr. Li Yan and Mr. Li Wang
“Lishen Battery”	Lishen Battery (Suzhou) Co., Ltd. (力神電池(蘇州)有限公司)

[REDACTED]

“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange, 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
“MEE”	Ministry of Ecology and Environment, formerly known as the Ministry of Environmental Protection, the “MEP”
“MEM”	Ministry of Emergency Management
“MIIT”	Ministry of Industry and Information Technology
“Ministry of Finance” or “MOF”	Ministry of Finance of the PRC (中華人民共和國財政部)
“MOFCOM”	Ministry of Commerce of the PRC (中華人民共和國商務部)
“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)
“NPC”	the National People’s Congress of the PRC (中華人民共和國全國人民代表大會)

DEFINITIONS

[REDACTED]

“PBOC”	the People’s Bank of China (中國人民銀行), the central bank of the PRC
“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 government” or “State”	the central government of the PRC and all governmental subdivisions (including provincial, municipal and other regional or local government entities) and instrumentalities thereof or, where the context requires, any of them
“PRC Law”	the laws and regulations of the PRC, without reference to the laws and regulations of Hong Kong and Macao Special Administrative Region and the relevant regulations of Taiwan region
“PRC Legal Adviser”	Zhong Lun Law Firm, our legal adviser as to the laws of Chinese mainland

DEFINITIONS

“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] Investment(s)”	the [REDACTED] investment(s) in our Company, the details of which are set out in “History and Corporate Structure — [REDACTED] Investments”
“[REDACTED] Investor(s)”	the investor(s) of the [REDACTED] Investments
[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
“RMB” or “Renminbi”	Renminbi yuan, 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)
“SAIC”	the State Administration of Industry and Commerce of the PRC (中華人民共和國國家工商行政管理總局), which has now been merged into the SAMR
“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)
“SASAC”	the State-owned Assets Supervision and Administration Commission (國有資產監督管理委員會)
“SAT”	the State Administration of Taxation of the PRC (中華人民共和國國家稅務總局)
“SCNPC”	Standing Committee of the National People’s Congress

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“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”	the Securities and Futures Commission of Hong Kong
“SFO” or “Securities and Futures Ordinance”	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)”	ordinary share(s) in the share capital of our Company, with a nominal value of RMB1.00 each, comprising the Unlisted Shares and H Shares
“Shareholder(s)”	holder(s) of the Share(s)
“Shenzhen Stock Exchange”	the Shenzhen Stock Exchange (深圳證券交易所)
“Special Regulations”	the Special Regulations of the State Council on Overseas Offering and Listing of Shares by Joint Stock Limited Companies (國務院關於股份有限公司境外募集股份及上市的特別規定), promulgated by the State Council on August 4, 1994
[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
“subsidiary” or “subsidiaries”	has the meaning ascribed to it under the Listing Rules
“substantial shareholder(s)”	has the meaning ascribed to it in the Listing Rules
“Supervisor(s)”	member(s) of Supervisory Committee
“Supervisory Committee”	supervisory committee of our Company
“Track Record Period”	the three years ended December 31, 2023, 2024 and 2025
“Treasury Shares”	Shares repurchased and held by the Company in treasury (which include Shares repurchased by the Company and held or deposited in [REDACTED] for sale on the Stock Exchange) from time to time

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“ 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
“ U.S. ”, “ US ” or “ United States ”	the United States of America, its territories, its possessions, any State of the United States and the District of Columbia
“ U.S. Securities Act ”	United States Securities Act of 1933 and the rules and regulations promulgated thereunder
“ USD ”, “ U.S. dollars ” or “ US\$ ”	United States dollars, the lawful currency of the United States
[REDACTED]	
“ Unlisted Share(s) ”	ordinary share(s) in the share capital of the Company with a nominal value of RMB1.00 each, which is/are not listed on any stock exchange
“ VAT ”	value-added tax
“ Wanzai Zhicheng ”	Wanzai Zhicheng Industrial Co., Ltd.* (萬載志成實業有限公司), a company established under the laws of the PRC with limited liability on August 1, 2014. See “Connected Transactions”
“ Zhaoqing Senlong ”	Zhaoqing Senlong Energy Technology Partnership LP* (肇慶森龍能源技術合夥企業(有限合夥)), a limited partnership established under the laws of the PRC on December 1, 2021 and a member of the Controlling Shareholders. See “Relationship with Our Controlling Shareholders”
“ Zhaoqing Shengda ”	Zhaoqing Shengda Energy Technology Partnership LP* (肇慶市晟達能源技術合夥企業(有限合夥)), a limited partnership established under the laws of the PRC on March 9, 2021 and a member of the Controlling Shareholders. See “Relationship with Our Controlling Shareholders”
“ % ”	per cent

DEFINITIONS

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.