

DEFINITIONS

“2023 Share Incentive Plan”	the 2023 share incentive plan of our Company as approved by our Shareholders on April 17, 2023, the principal terms of which are set out in “Statutory and General Information — D. Share Incentive Plans — 1. 2023 Share Incentive Plan” in Appendix IV to this document
“2026 Restricted Share Incentive Plan”	the 2026 restricted share incentive plan of our Company as approved by our Shareholders on May 15, 2026, the principal terms of which are set out in “Statutory and General Information — D. Share Incentive Plans — 2. 2026 Restricted Share Incentive Plan” in Appendix IV to this document
“A Share(s)”	ordinary share(s) issued by our Company, with a nominal value of RMB1.00 each, which are traded in Renminbi and listed on the Shenzhen Stock Exchange
“A Shareholder(s)”	holder(s) of our A Share(s)
“Accountants’ Report”	the accountants’ report of our Company for the Track Record Period, as included in Appendix I to this document
“AFRC”	the Accounting and Financial Reporting Council of Hong Kong
“Articles of Association” or “Articles”	the articles of association of our Company, conditionally adopted on June 17, 2026 with effect from the [REDACTED], as amended, supplemented, or otherwise modified from time to time, a summary of which is set out in Appendix III to this document
“Audit Committee”	the audit committee of the Board
“Board”	the board of Directors
“Botai Investment”	Botai Investment Limited, a limited company incorporated in Hong Kong on March 27, 2025 and our wholly-owned subsidiary
“business day”	any day (other than a Saturday, Sunday or public holiday in Hong Kong) on which banks in Hong Kong are generally open for normal banking business
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“China” or “PRC” or “Chinese Mainland”	the People’s Republic of China excluding, for the purposes of this document, Hong Kong, the Macao Special Administrative Region of the People’s Republic of China and Taiwan, China
“CIC”	China Insights Industry Consultancy Limited, our industry consultant
“CIC Report”	the industry report commissioned by us and independently prepared by CIC, a summary of which is set forth in “Industry Overview” in this document
“Companies (Winding Up and Miscellaneous Provisions) Ordinance”	the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong)

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“Companies Ordinance”	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong)
“Company,” “our Company,” “we,” “our” or “us”	POCO Holding Co., Ltd. (深圳市鉑科新材料股份有限公司) (formerly known as Shenzhen POCO Magnetic Materials Co., Ltd. (深圳市鉑科磁材有限公司)), a company established under the laws of the PRC with limited liability on September 17, 2009 and converted into a joint stock company with limited liability on September 6, 2015, whose A Shares have been listed on the ChiNext Board of the Shenzhen Stock Exchange (stock code: 300811)
“credit period”	the period of time within which payment is required to be settled, calculated from the date of issuance of the relevant invoice
“CSRC”	the China Securities Regulatory Commission (中國證券監督管理委員會), a regulatory body responsible for the supervision and regulation of the PRC national securities markets
“Director(s)”	the director(s) of our Company
“EAR”	the U.S. Export Administration Regulations, 15 C.F.R. Parts 730–774
“EIT”	enterprise income tax
“EIT Law”	the 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
“Extreme Conditions”	extreme conditions caused by a super typhoon as announced by the government of Hong Kong
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“Group,” “our Group,” “we,” “our” or “us”	our Company and our subsidiaries (or our Company and any one or more of our subsidiaries, as the context may require)
“Guide for New Listing Applicants”	the Guide for New Listing Applicants published by the Stock Exchange
[REDACTED]	[REDACTED]
“H Share(s)”	overseas [REDACTED] foreign shares in the share capital of our Company, with a nominal value of RMB1.00 each, which are to be [REDACTED] and [REDACTED] Hong Kong dollars and [REDACTED] on the Stock Exchange
“H Shareholder(s)”	holder(s) of our H Share(s)
[REDACTED]	[REDACTED]

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DEFINITIONS

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Hong Kong dollars” or “HK\$”	Hong Kong dollars, the lawful currency of Hong Kong
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[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 a connected person of our Company
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“Latest Practicable Date”	July 2, 2026, being the latest practicable date for the purpose of ascertaining certain information in this document prior to its publication
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“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 Stock Exchange which is independent from and operates in parallel with GEM of the Stock Exchange
“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)
“Moma Investment”	Shenzhen Moma New Materials Investment Co., Ltd. (深圳市摩碼新材料投資有限公司), a limited liability company established under the laws of the PRC on May 22, 2013, and a member of our Single Largest Group of Shareholders

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“Mr. Du”	Mr. Du Jianghua (杜江華), our founder, executive Director, chairman of our Board and a member of our Single Largest Group of Shareholders
“Mr. Zhou”	Mr. Zhou Houqiang (周後強), our founder, executive Director and general manager
“Nomination Committee”	the nomination committee of the Board
“NPC”	the National People’s Congress of the PRC (中華人民共和國全國人民代表大會)
“NS CMIC List”	the U.S. Department of Treasury’s Non-Specially Designated National Chinese Military-Industrial Complex Companies List
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“PBOC”	the People’s Bank of China (中國人民銀行), the central bank of the PRC
“POCO Chengdu”	Chengdu POCO Science and Technology Co., Ltd. (成都市鉑科新材料技術有限責任公司), a limited liability company established under the laws of the PRC on December 24, 2020 and our wholly-owned subsidiary
“POCO Heyuan”	Heyuan POCO Science and Technology New Materials Co., Ltd. (河源市鉑科新材料有限公司), a limited liability company established under the laws of the PRC on February 9, 2021 and our wholly-owned subsidiary
“POCO Holding”	POCO holding Limited, a limited company incorporated in Hong Kong on July 9, 2024 and our wholly-owned subsidiary

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“POCO Industrial”	Huizhou POCO Industrial Co., Ltd. (惠州鉑科實業有限公司) (formerly known as H.B. Fuller Industrial Materials (Huizhou) Co., Ltd. (惠州富樂工業材料有限公司)), a limited liability company established under the laws of the PRC on February 21, 2008 and our wholly-owned subsidiary
“POCO International”	POCO International Limited, a limited company incorporated in Hong Kong on July 18, 2024 and our wholly-owned subsidiary
“POCO Magnetic Materials”	Huizhou POCO Magnetic Materials Co., Ltd. (惠州鉑科磁材有限公司), a limited liability company established under the laws of the PRC on September 27, 2010 and our wholly-owned subsidiary
“POCO New Inductor Technology”	Huizhou POCO New Inductor Technology Co., Ltd. (惠州鉑科新感技術有限公司), a limited liability company established under the laws of the PRC on June 30, 2023 and our wholly-owned subsidiary
“POCO New Materials Sales”	Shenzhen POCO New Materials Sales Co., Ltd. (深圳市鉑科新材料銷售有限公司), a limited liability company established under the laws of the PRC on February 8, 2025 and our wholly-owned subsidiary
“POCO Suzhou”	Suzhou POCO New Inductor Materials Co., Ltd. (蘇州鉑科芯感新材料有限公司), a limited liability company established under the laws of the PRC on April 16, 2026 and our wholly-owned subsidiary
“POCO Thailand”	POCO New Material (Thailand) Co., Ltd, a private limited company incorporated in Thailand on November 6, 2024 and our wholly-owned subsidiary
“PRC Company Law”	the 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 Legal Advisor”	Beijing Tian Yuan Law Firm, our legal advisor as to PRC laws
“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]	[REDACTED]
“Regulation S”	Regulation S under the U.S. Securities Act
“Remuneration and Appraisal Committee”	the remuneration and appraisal committee of the Board
“Renminbi” or “RMB”	Renminbi, the lawful currency of China
“SAFE”	the State Administration for 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)
“Sanctioned Country”	any country or territory subject to a general and comprehensive export, import, financial or investment embargo under sanctions-related law or regulation of the Relevant Jurisdiction

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“Sanctioned Target”	any person or entity (i) designated on any list of targeted persons or entities issued under the sanctions-related law or regulation of a Relevant Jurisdiction; (ii) that is, or is owned or controlled by, a government of a Sanctioned Country; or (iii) that is the target of sanctions under the law or regulation of a Relevant Jurisdiction because of a relationship of ownership, control, or agency with a person or entity described in (i) or (ii)
“SAT”	State Administration of Taxation of the PRC (中華人民共和國國家稅務總局)
“SFC”	the Securities and Futures Commission of Hong Kong
“SFO”	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong)
“Share(s)”	ordinary share(s) in the capital of our Company with a nominal value of RMB1.00 each, comprising A Shares and H Shares
“Shareholder(s)”	holder(s) of our Share(s)
“Single Largest Group of Shareholders”	refers to Mr. Du and Moma Investment, details of which are set out in “Relationship with Our Single Largest Group of Shareholders” in this document
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“State Council”	the State Council of the PRC (中華人民共和國國務院)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Strategy and ESG Committee”	the strategy and environmental, social and governance committee of the Board
“Takeovers Code”	the Code on Takeovers and Mergers issued by the SFC
“THB”	Thai Baht, the lawful currency of Thailand
“Tiancheng Trading”	International Tiancheng Trading Limited, a limited company incorporated in Hong Kong on March 27, 2025 and our wholly-owned subsidiary
“Track Record Period”	the years ended December 31, 2023, 2024, and 2025, and the three months ended March 31, 2026
“U.S. dollars” or “US\$”	United States dollars, the lawful currency of the United States

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“U.S. Securities Act”	United States Securities Act of 1933 and the rules and regulations promulgated thereunder
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
“United States” or “U.S.”	the United States of America, its territories, its possessions and all areas subject to its jurisdiction
“VAT”	value-added tax
“%”	percent

In this document, the terms “associate(s),” “close associate(s),” “connected person(s),” “connected transaction(s),” “core connected person(s),” “subsidiary(ies),” “substantial shareholder(s)” and “treasury share(s)” shall have the meanings given to such terms in the Listing Rules, unless the context otherwise requires.

For ease of reference, the names of the PRC established companies or entities, laws or regulations 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.

Unless otherwise specified, in this document, 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.