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A. FURTHER INFORMATION ABOUT OUR GROUP

1. Incorporation of Our Company

Our Company was 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. Our Company completed the listing of A Shares on ChiNext Board of the Shenzhen Stock Exchange (stock code: 300811.SZ) on December 30, 2019.

We have registered with the Registrar of Companies in Hong Kong as a non-Hong Kong company under Part 16 of the Companies Ordinance on [•], 2026 and have established a principal place of business in Hong Kong at Room 1919, 19/F, Lee Garden One, 33 Hysan Road, Causeway Bay, Hong Kong. Ms. Zhao Na (趙娜) has been appointed as the authorized representative of our Company for the acceptance of service of process and notices in Hong Kong.

As our Company is incorporated in the PRC, our corporate structure and Articles of Association are subject to the relevant laws and regulations of the PRC. A summary of our Articles of Association and relevant aspects of PRC law is set out in “Regulatory Overview” and “Appendix III — Summary of Articles of Association” in this document.

2. Changes in the Share Capital of Our Company

The following sets out the changes in our Company’s share capital within the two years immediately preceding the issue of this document:

- (i) from July 2024 to April 2025, a total of 1,011,982 share options were exercised during the first exercise period pursuant to the 2023 Share Incentive Plan, resulting in the allotment and issuance of an aggregate of 1,011,982 new A Shares; and, in February 2025, our Company completed a private placement of A shares pursuant to which 6,721,935 new A Shares were allotted and issued. As a result, the total issued share capital of our Company increased from RMB280,672,069 to RMB288,405,986;
- (ii) in May 2025, following the vesting of the third tranche of restricted Shares under the 2021 share incentive plan, our Company allotted and issued an aggregate of 61,690 restricted Share. As a result, the total issued share capital of our Company increased from RMB288,405,986 to RMB288,467,676;
- (iii) in June 2025, following the vesting of the second tranche of restricted Shares under the 2023 Share Incentive Plan, our Company allotted and issued an aggregate of 421,168 restricted Shares. As a result, the total issued share capital of our Company increased from RMB288,467,676 to RMB288,888,844;
- (iv) from July 2025 to April 2026, pursuant to the 2023 Share Incentive Plan, a total of 999,356 share options were exercised during the second exercise period, resulting in the allotment and issuance of an aggregate of 999,356 new A Shares. As a result, the total issued share capital of our Company increased from RMB288,888,844 to RMB289,888,200;
- (v) in May 2026, our Company implemented the 2025 annual equity distribution plan. By way of capitalization of our capital reserve on the basis of four new shares for every ten existing shares held, an aggregate of 115,955,280 new A Shares were allotted and issued. As a result, the total issued share capital of our Company increased from RMB289,888,200 to RMB405,843,480; and

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- (vi) in June 2026, following the vesting of the third tranche of restricted Shares under the 2023 Share Incentive Plan, our Company allotted and issued an aggregate of 771,221 restricted Shares. As a result, the total issued share capital of our Company increased from RMB405,843,480 to RMB406,614,701.

Save as disclosed above, there has been no alteration in our share capital within the two years immediately preceding the date of this document.

3. Changes in the Share Capital of Our Subsidiaries

A summary of the corporate information and the particulars of our subsidiaries are set out in Note 1 to the Accountants’ Report in Appendix I to this document.

The following subsidiaries were established within the two years immediately preceding the date of this document:

<u>Name of subsidiary</u>	<u>Place of incorporation</u>	<u>Date of incorporation</u>
POCO New Materials Sales	PRC	February 8, 2025
Botai Investment Limited (鉑泰投資有限公司)	Hong Kong	March 27, 2025
International Tiancheng Trading Limited (國際天成貿易有限公司)	Hong Kong	March 27, 2025
POCO Suzhou	PRC	April 16, 2026

The following sets out the changes in the share capital of our subsidiary during the two years immediately preceding the date of this document:

On July 9, 2025, the share capital of POCO Thailand increased from THB5,000,000 to THB50,000,000.

Save as disclosed above, there has been no alteration in the share capital of our subsidiaries within the two years immediately preceding the date of this document.

4. Resolutions of Our Shareholders

On June 17, 2026, resolutions of our Shareholders were passed pursuant to which, among other things:

- the [REDACTED] of H Shares with a nominal value of RMB1.00 each by our Company and such H Shares be [REDACTED] on the Stock Exchange;
- the number of H Shares to be [REDACTED] pursuant to the [REDACTED] before the exercise of the [REDACTED] shall not exceed [REDACTED]% of the enlarged share capital of our Company upon completion of the [REDACTED], and the [REDACTED] shall not exceed [REDACTED]% of the above number of H Shares to be [REDACTED];
- subject to the completion of the [REDACTED], the Articles of Association to become effective on the [REDACTED] shall be conditionally adopted, and the Board and its authorized person have been authorized to amend the Articles of Association in accordance with any comments from the relevant regulatory authorities; and
- to authorize the Board and its authorized person to handle the matters relating to, among others, the [REDACTED], the [REDACTED] and [REDACTED] of the H Shares.

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B. FURTHER INFORMATION ABOUT OUR BUSINESS

1. Summary of Material Contracts

Our Group has entered into the following contracts (not being a contract entered into in the ordinary course of business) within the two years immediately preceding the date of this document that is or may be material:

- (a) [•]; and
- (b) [REDACTED].

2. Our Intellectual Property Rights

(a) Trademarks

As of the Latest Practicable Date, we had registered the following trademarks which we consider to be material in relation to our business:

No.	Trademark	Class	Registrant	Place of registration	Registration number	Expiry date
1		40	Our Company	PRC	68775633	October 6, 2035
2		6	Our Company	PRC	65039592	March 27, 2034
3		40	Our Company	PRC	28040111	January 27, 2029
4		6	Our Company	PRC	28032677	January 27, 2029
5		6	POCO New Inductor Technology	PRC	72725487	March 20, 2034

(b) Patents

As of the Latest Practicable Date, we had registered the following patents which we consider to be material to our business:

No.	Patent name	Patent category	Patentee	Place of registration	Patent number	Expiry date
1	A ferrous-based amorphous soft magnetic material and its preparation method (一種鐵基非晶軟磁材料及其製備方法)	Invention	Our Company, POCO Industrial, POCO Magnetic Materials, POCO Chengdu, POCO Heyuan	PRC	ZL202310018500.7	January 2, 2043
2	A method, apparatus, device, and dielectric for calculating DC bias characteristics (一種直流偏置特性的計算方法、裝置、設備及介質)	Invention	Our Company, POCO Chengdu, POCO Magnetic Materials, POCO Industrial, POCO Heyuan	PRC	ZL202110395635.6	April 12, 2043

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No.	Patent name	Patent category	Patentee	Place of registration	Patent number	Expiry date
3	A fiber-reinforced LTCC substrate, its preparation method and application (一種纖維增強型LTCC基板及其製備方法與應用)	Invention	Our Company, POCO Industrial, POCO Magnetic Materials, POCO Chengdu, POCO Heyuan	PRC	ZL202310314208.X	March 27, 2043
4	A multilayer inductor, its fabrication method and application (一種疊層電感及其製備方法與應用)	Invention	Our Company, POCO Magnetic Materials, POCO Heyuan, POCO Industrial, POCO Chengdu	PRC	ZL202210258149.4	March 15, 2043
5	A film for enhancing inductor inductance, its preparation method, and its application. (一種用於提升電感器感量的膠片及其製備方法和應用)	Invention	Our Company, POCO Magnetic Materials, POCO Industrial, POCO Chengdu, POCO Heyuan	PRC	ZL202110923657.5	August 11, 2041
6	A three-dimensional structure of a magnetic composite material, its processing method and applications (一種磁性複合材料三維結構、其加工方法和用途)	Invention	Our Company, POCO Magnetic Materials, POCO Industrial, POCO Chengdu, POCO Heyuan	PRC	ZL202110710192.5	June 24, 2041
7	A method for preparing a high-temperature heat-resistant soft magnetic powder core (一種耐高溫熱處理的金屬軟磁粉芯的製備方法)	Invention	Our Company	PRC	ZL201710681279.8	August 9, 2037
8	A high-power toroidal reactor and its manufacturing method (一種大功率圓環形電抗器及其製造方法)	Invention	Our Company, POCO Magnetic Materials, POCO Industrial	PRC	ZL201510288201.0	May 28, 2035
9	Method and apparatus for manufacturing toroidal magnetic cores for vertically wound inductors (立繞電感器的環形磁芯的製造方法及製造裝置)	Invention	Our Company, POCO Magnetic Materials, POCO Industrial	PRC	ZL201410092933.8	March 12, 2034
10	A novel method for manufacturing high-density integrally molded inductors (一種新型高密度一體成型電感的製造方法)	Invention	Our Company, POCO Magnetic Materials, POCO Industrial	PRC	ZL201510288368.7	May 28, 2035
11	A novel high-density magnetic composite material for inductors (一種電感用高密度新型磁性複合材料)	Invention	POCO Heyuan	PRC	ZL201510289775.X	May 28, 2035
12	An inorganic coated insulated copper wire and its preparation method (一種無機包覆絕緣銅線及其製備方法)	Invention	POCO New Inductor Technology	PRC	ZL202011278701.3	November 15, 2040
13	Method for manufacturing high-density integrally-molded inductor	Invention	Our Company	United States	10,283,250 B2	June 3, 2035
14	Method for manufacturing high-density integrally-molded inductor	Invention	Our Company	European Union	3306629	June 3, 2035

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No.	Patent name	Patent category	Patentee	Place of registration	Patent number	Expiry date
15	VERFAHREN ZUR HERSTELLUNG EINES HOCHDICHTEN EINSTÜCKIG GEFORMTEN INDUKTORS	Invention	Our Company	Germany	2016192095	June 3, 2035
16	A surface mount inductor and its production line (一種貼片電感)	Utility Model	Our Company, POCO Industrial, POCO Heyuan	Taiwan	M653552	November 9, 2033
17	Magnetic powder-winding co-fired inductor and its preparation method (磁粉-繞組共燒式電感元件及其製備方法)	Invention	Our Company, POCO New Inductor Technology, POCO Industrial, POCO Heyuan	Taiwan	I915699	November 16, 2043
18	A type of molded inductor (一種一體成型電感)	Invention	Our Company, POCO New Inductor Technology, POCO Industrial, POCO Heyuan	Taiwan	I913595	October 19, 2043
19	A type of molded inductor (一種一體成型電感)	Invention	Our Company, POCO New Inductor Technology, POCO Industrial, POCO Heyuan	Taiwan	I913618	December 4, 2043
20	A type of integrally molded coupled inductor (一種一體成型耦合電感)	Utility Model	Our Company, POCO New Inductor Technology, POCO Industrial, POCO Heyuan	Taiwan	M653576	November 16, 2033

(c) Domain Names

As of the Latest Practicable Date, we had registered the following domain names which we consider to be material in relation to our business:

No.	Domain name	Registrant	Expiry date
1	pocomagnetic.com	Our Company	March 28, 2030
2	poconit.com	Our Company	September 17, 2030

Save as aforesaid, as of the Latest Practicable Date, there were no other trademarks, patents or other intellectual property rights which we consider to be material in relation to our business.

C. FURTHER INFORMATION ABOUT OUR DIRECTORS AND SUBSTANTIAL SHAREHOLDERS

1. Disclosure of Interests

(a) Interests of our Directors and chief executive

Immediately following the completion of the [REDACTED] (assuming the [REDACTED] is not exercised and no other changes are made to the issued share capital of our Company between the Latest Practicable Date and the [REDACTED]), the interests and/or short positions of our Directors and chief executive in the shares, underlying shares and debentures of our Company or our associated corporations (within the meaning of Part XV of the SFO) which will have to be notified to our Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including

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interests or short positions which they are taken or deemed to have under such provisions of the SFO) or which will be required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which will be required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix C3 to the Listing Rules, to be notified to our Company and the Stock Exchange, once the H Shares are [REDACTED], are set out below:

(i) Interest in our Company

Name of Shareholder	Nature of interest	Number of Shares held or interested	Description of Shares	Shareholding as of the Latest Practicable Date in total issued share capital of our Company	Shareholding upon completion of the [REDACTED]	
					in A Shares ⁽¹⁾	in total issued share capital of our Company ⁽¹⁾
Mr. Du ⁽²⁾	Beneficial owner	8,308,510 (L)	A Shares	2.04%	2.04%	[REDACTED]%
	Interest in controlled corporation	91,261,463 (L)	A Shares	22.44%	22.44%	[REDACTED]%
Mr. Zhou	Beneficial owner	43,833,615 (L)	A Shares	10.78%	10.78%	[REDACTED]%
Mr. Luo Zhimin	Beneficial owner	22,888,578 (L)	A Shares	5.63%	5.63%	[REDACTED]%
Mr. Ruan Jialin	Beneficial owner	22,182,978 (L)	A Shares	5.46%	5.46%	[REDACTED]%

Notes:

- (1) The calculation is based on the total number of [REDACTED] Shares, consisting of 406,614,701 A Shares and [REDACTED] H Shares in [REDACTED] immediately after completion of the [REDACTED] (assuming the [REDACTED] is not exercised and no other changes are made to the issued share capital of our Company between the Latest Practicable Date and the [REDACTED]).
- (2) As of the Latest Practicable Date, Moma Investment was owned as to 54.0% by Mr. Du. By virtue of SFO, Mr. Du is deemed to be interested in the 91,261,463 Shares held by Moma Investment.
- (3) The letter “L” denotes the person’s long position in our Shares.

(ii) Interest in our associated corporations

So far as our Directors are aware, immediately following the completion of the [REDACTED], no Directors or the chief executive will, directly or indirectly, be interested in the shares or underlying shares of the associated corporations of our Company.

(b) Interests of our substantial Shareholders

Save as disclosed in the section headed “Substantial Shareholders” in this document, our Directors are not aware of any other person who will, immediately following completion of the [REDACTED] (assuming the [REDACTED] is not exercised and no other changes are made to the issued share capital of our Company between the Latest Practicable Date and the [REDACTED]), have an interest or short position in the shares or underlying shares of any member of our Group which would fall to be disclosed to us under the provisions of Divisions 2 and 3 of Part XV of the SFO, or, will be, directly or indirectly, interested in 10% or more of the issued voting shares of our Company or any other member of our Group.

2. Directors’ Service Contracts

Each of our Directors [has entered] into a service contract with our Company. The principal particulars of these service contracts comprise (a) the term of the service; (b) termination provisions; and (c) dispute resolution provision. The service contracts are for a term of three years and may be renewed in accordance with our Articles of Association and the applicable laws, rules and regulations from time to time.

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Save as disclosed above, none of our Directors have entered, or have proposed to enter, a service contract with any member of our Group (other than contracts expiring or determinable by the employer within one year without the payment of compensation (other than statutory compensation)).

3. Directors’ Remuneration

For details of our Directors’ emoluments during the Track Record Period, see “Directors and Senior Management — Remuneration of our Directors and Senior Management”, and note 9 to the Accountants’ Report in Appendix I to this document.

D. SHARE INCENTIVE PLANS

1. 2023 Share Incentive Plan

The following is a summary of the principal terms of the 2023 Share Incentive Plan. The 2023 Share Incentive Plan includes the grant of restricted Shares and share options (“**Share Options**”). Given that no further restricted Shares or Share Options will be granted under the 2023 Share Incentive Plan after the [REDACTED], the terms of the 2023 Share Incentive Plan are not subject to the provisions of Chapter 17 of the Listing Rules.

(a) Purpose

The purpose of the 2023 Share Incentive Plan is to further improve and strengthen our Company’s long-term incentive mechanism, fully mobilize the enthusiasm and initiative of the core team, attract and retain outstanding talent, and effectively align the interests of our Company, its Shareholders, and its core team members. The 2023 Share Incentive Plan is designed to support the achievement of our Company’s development strategies and business objectives while ensuring that rewards are commensurate with contributions and that Shareholders’ interests are fully safeguarded.

(b) Administration

The 2023 Share Incentive Plan is subject to the approval of the Shareholders’ meeting, administration by our Board and supervision by the board of supervisors and the independent Directors of our Company.

(c) Participants

The eligible participants of the 2023 Share Incentive Plan include senior management and key personnels of our Group, and exclude independent Directors, supervisors, Shareholders or actual controllers who individually or collectively hold 5% or more of our Shares, and their respective spouses, parents, and children.

(d) Source and maximum number of shares

The underlying Shares under the 2023 Share Incentive Plan shall be A Shares to be issued by our Company to the grantees. The maximum number of underlying Shares that can be granted under the 2023 Share Incentive Plan shall not exceed 1,980,000 Shares, comprising up to (i) 593,000 restricted Shares and (ii) 1,387,000 Share Options.

(e) Date of grant and duration

The date of grant shall be determined by the Board after the 2023 Share Incentive Plan has been reviewed and approved by the general meeting. The date of grant must be a trading day. The 2023 Share Incentive Plan shall be valid from the date of grant of the restricted Shares and Share Options is completed until the date on which all restricted Shares granted to the grantees have been vested or lapsed and all Share Options have been exercised or canceled. The maximum duration of the 2023 Share Incentive Plan shall not exceed 60 months.

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(f) Conditions to the grant of restricted Shares and Share Options

The restricted Shares and Share Options under the 2023 Share Incentive Plan will only be granted to selected participants if the following conditions are met:

- (i) with respect to our Company, none of the following circumstances having occurred:
 - (1) an audit report with an adverse opinion or a disclaimer of opinion has been issued by a reporting accountant with respect to our Company’s financial and accounting report for the most recent fiscal year;
 - (2) an audit report with an adverse opinion or a disclaimer of opinion has been issued by a reporting accountant on the internal control of our Company for the most recent fiscal year;
 - (3) our Company has failed to conduct profit distribution in accordance with applicable laws and regulations or its the Articles of Association within the last 36 months after listing;
 - (4) applicable laws and regulations prohibit the implementing of any share incentive scheme; or
 - (5) any other circumstances as determined by the CSRC.
- (ii) with respect to a grantee, none of the following circumstance having occurred:
 - (1) the grantee has been identified as an inappropriate person by the Shenzhen Stock Exchange within the last 12 months;
 - (2) the grantee has been identified as an inappropriate person by the CSRC or its local office within the last 12 months;
 - (3) the grantee has been punished or prohibited from entering into the securities market by the CSRC or its local office due to material non-compliance with laws and regulations within the last 12 months;
 - (4) the grantee is not qualified to serve as a director or senior management of a company under the PRC Company Law;
 - (5) the grantee is prohibited from participating in any share incentive plans of listed companies by applicable laws and regulations; or
 - (6) any other circumstances as determined by the CSRC.

(g) Vesting of restricted Shares and exercise of Share Options

The restricted Shares and Share Options granted under the 2023 Share Incentive Plan may be vested or become exercisable in accordance with the following schedule if (i) the conditions set out under paragraph (f) above are still satisfied during the relevant vesting or exercise period; and (ii) the Company-level and individual-level performance targets as set out in the 2023 Share Incentive Plan are achieved.

The grantee shall satisfy a minimum service period of 12 months with respect to each tranche of restricted Shares prior to vesting, or each tranche of options to exercise.

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In respect of the restricted Shares, the restricted Shares will vest in tranches of 30%, 30% and 40% in accordance with the vesting schedule set out in the 2023 Share Incentive Plan as follows:

- (i) 30% will vest during the first vesting period that occurs from the first trading day after 12 months from the date of grant to the last trading day within 24 months from the date of grant;
- (ii) 30% will vest during the second vesting period that occurs from the first trading day after 24 months from the date of grant to the last trading day within 36 months from the date of grant; and
- (iii) 40% will vest during the third vesting period that occurs from the first trading day after 36 months from the date of grant to the last trading day within 48 months from the date of grant.

In respect of the Share Options, the Share Options will be exercisable in tranches of 30%, 30% and 40% in accordance with the exercise schedule set out in the 2023 Share Incentive Plan as follows:

- (i) 30% will become exercisable during the first exercise period that occurs from the first trading day after 12 months from the date of grant to the last trading day within 24 months from the date of grant;
- (ii) 30% will become exercisable during the second exercise period that occurs from the first trading day after 24 months from the date of grant to the last trading day within 36 months from the date of grant; and
- (iii) 40% will become exercisable during the third vesting period that occurs from the first trading day after 36 months from the date of grant to the last trading day within 48 months from the date of grant.

The grantees must exercise their options within the exercise period of the respective options. Upon the expiry of the exercise period, options granted but not exercised will cease to be exercisable and shall be canceled by our Company.

(h) Grant price of restricted Shares and exercise price of Share Options

The initial grant price shall be RMB45.70 per restricted Share. A grantee who satisfies the vesting conditions may purchase the relevant restricted Shares issued by our Company at the applicable grant price.

The initial exercise price shall be RMB90.49 per Share Option. A grantee who satisfies the exercise conditions may exercise the Share Options to subscribe for the relevant Shares of our Company at the applicable exercise price during the designated exercise period.

(i) Adjustment

In the event of any capitalization of capital reserves, bonus issue, share subdivision, share consolidation, or rights issue of our Company prior to the vesting of the restricted Shares or the exercise of the Share Options, the grant price or the exercise price (as applicable) and the number of underlying Shares shall be adjusted by the Board accordingly in accordance with the formulas set out in the 2023 Share Incentive Plan.

(j) Outstanding restricted Shares and Share Options

As of the Latest Practicable Date, all the restricted Shares granted under the 2023 Share Incentive Plan have been fully vested.

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As of the Latest Practicable Date, the number of A Shares underlying the outstanding options granted under the 2023 Share Incentive Plan was 1,840,905 A Shares, representing approximately [REDACTED]% of the total issued Shares immediately following completion of the [REDACTED] (assuming the [REDACTED] is not exercised and no changes are made to the issued share capital of our Company between the Latest Practicable Date and [REDACTED]). As of the Latest Practicable Date, the outstanding options were held by 204 grantees. Assuming full exercise of all outstanding options granted under the 2023 Share Incentive Plan and the [REDACTED] is not exercised, the issued and outstanding shareholding of our Shareholders immediately following completion of the [REDACTED] will be diluted by approximately [REDACTED]%. The dilution effect on our earnings per Share would be approximately [REDACTED]%.

The table below sets forth the details of outstanding Share Options granted to Directors, members of senior management or connected persons of our Company under 2023 Share Incentive Plan as of the Latest Practicable Date:

Name	Position in our Company	Address	Date of grant	Exercise period (from the date of grant)	Exercise price ⁽²⁾ (RMB)	Number of A Shares underlying the outstanding Share Options	Approximate percentage of A Shares underlying the options granted over the issued share capital upon completion of [REDACTED] ⁽¹⁾
<i>Members of senior management of our Company</i>							
Mr. You Xin	Financial director	No. 10, Gaoxin South Fourth Road, Nanshan District, Shenzhen, Guangdong, PRC	April 17, 2023	36–48 months	25.21	31,046	[REDACTED]%
<i>Connected persons</i>							
Mr. Guo Jianjun ⁽³⁾	Manager of POCO Industrial	No. 19, Shangping, Liuyuan Village, Xiazao Town, Wan'an County, Ji'an, Jiangxi, PRC	April 17, 2023	36–48 months	25.21	40,642	[REDACTED]%
Mr. Wei Lanqiang ⁽³⁾	Manager of POCO Heyuan	No. 34–1, Menxia Ertun, Jiafu Village, Beigeng Township, Xincheng County, Guangxi, PRC	April 17, 2023	36–48 months	25.21	38,102	[REDACTED]%
Mr. Zhang Jinbo ⁽³⁾	Manager of POCO Magnetic Materials	Caoping Group, Heping Village, Dalu Township, Songtao Miao Autonomous County, Guizhou, PRC	April 17, 2023	36–48 months	25.21	19,191	[REDACTED]%
Ms. Yi Xiyan ⁽⁴⁾	Procurement manager	Room 2002, Unit 1, Building 29, Phase II, Taiyuan No. 1 Garden, Taiyuan Third Road, Jiaotian Community, Pingshan Street, Huidong County, Guangdong, PRC	April 17, 2023	36–48 months	25.21	18,063	[REDACTED]%
Mr. Xu Kaiyong ⁽⁵⁾	Project management engineer	No. 1, Group 7, Lanjingba Village, Dafo Township, Yuechi County, Sichuan, PRC	April 17, 2023	36–48 months	25.21	3,528	[REDACTED]%
Ms. Ruan Haiying ⁽⁵⁾	Quality engineer	Group 6, Lijiaba Village, Tianping Town, Yuechi County, Sichuan, PRC	April 17, 2023	36–48 months	25.21	3,528	[REDACTED]%
Mr. Zuo Guotao ⁽⁶⁾	Senior engineer	No. 46, Shuyuan Street, Beicheng Subdistrict, Zaoyang, Hubei, PRC	April 17, 2023	36–48 months	25.21	3,528	[REDACTED]%
Mr. Zhang Xiaojun ⁽⁷⁾	Production supervisor	Caoping Group, Heping Village, Dalu Township, Songtao Miao Autonomous County, Guizhou, PRC	April 17, 2023	36–48 months	25.21	3,528	[REDACTED]%

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Notes:

- (1) The calculation is based on the assumption that the [REDACTED] is not exercised and no changes are made to the issued share capital of our Company between the Latest Practicable Date and [REDACTED].
- (2) Adjusted from the initial exercise price due to several rounds of conversion of capital reverses into share capital.
- (3) Each of Mr. Guo Jianjun, Mr. Wei Lanqiang, Mr. Zhang Jinbo is the chief executive of our major subsidiary, thus a connected person of our Company.
- (4) Ms. Yi Xiyan is the spouse of Mr. Guo Jianjun, who is the chief executive of our major subsidiary, POCO Industrial. Accordingly, Ms. Yi Xiyan is an associate of Mr. Guo Jianjun and therefore constitutes a connected person of our Company.
- (5) Ms. Ruan Haiying is the sister of Mr. Ruan Jialin, our executive Director, and Mr. Xu Kaiyong is her husband and thus the brother-in-law of Mr. Ruan Jialin. Accordingly, each of Ms. Ruan Haiying and Mr. Xu Kaiyong is an associate of Mr. Ruan Jialin and therefore constitutes a connected person of our Company.
- (6) Mr. Zuo Guotao is the brother of Mr. Zuo Guohui, the chief executive of our major subsidiary, POCO New Inductor Technology. Accordingly, Mr. Zuo Guotao is an associate of Mr. Zuo Guohui and therefore constitutes a connected person of our Company.
- (7) Mr. Zhang Xiaojun is the brother of Mr. Zhang Jinbo, the chief executive of our major subsidiary, POCO Magnetic Materials. Accordingly, Mr. Zhang Xiaojun is an associate of Mr. Zhang Jinbo and therefore constitutes a connected person of our Company.

The table below sets forth the details of outstanding options granted to other grantees (excluding the abovementioned members of senior management or connected persons of our Company) under the 2023 Share Incentive Plan, categorized by the number of underlying shares, as of the Latest Practicable Date:

Category by number of underlying A Shares	Number of grantees	Date of grant	Exercise period (from the date of grant)	Exercise price ⁽²⁾ (RMB)	Number of A Shares underlying the outstanding Share Options	Approximate percentage of A Shares underlying the options granted over the issued share capital upon completion of [REDACTED] ⁽¹⁾
1–9,999	144	April 17, 2023	36–48 months	25.21	644,062	[REDACTED]%
10,000–19,999	33	April 17, 2023	36–48 months	25.21	467,953	[REDACTED]%
over 20,000	18	April 17, 2023	36–48 months	25.21	567,734	[REDACTED]%

Notes:

- (1) The calculation is based on the assumption that the [REDACTED] is not exercised and no changes are made to the issued share capital of our Company between the Latest Practicable Date and [REDACTED].
- (2) Adjusted from the initial exercise price due to the conversion of capital reverses into share capital.

2. 2026 Restricted Share Incentive Plan

The following is a summary of the principal terms of the 2026 Restricted Share Incentive Plan. Given that no further restricted Shares will be granted under the 2026 Restricted Share Incentive Plan after the [REDACTED], the terms of the 2026 Restricted Share Incentive Plan are not subject to the provisions of Chapter 17 of the Listing Rules.

(a) Purpose

The purpose of the 2026 Restricted Share Incentive Plan is to further improve and strengthen our Company’s long-term incentive mechanism, fully mobilize the enthusiasm and initiative of the core team, attract and retain outstanding talent, and effectively align

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the interests of our Company, its Shareholders, and its core team members. The 2026 Restricted Share Incentive Plan is designed to support the achievement of our Company’s development strategies and business objectives while ensuring that rewards are commensurate with contributions and that Shareholders’ interests are fully safeguarded.

(b) Administration

The 2026 Restricted Share Incentive Plan is subject to the approval of the Shareholders’ meeting, administration by our Board and supervision by the Remuneration and Appraisal Committee of our Company.

(c) Participants

The eligible participants of the 2026 Restricted Share Incentive Plan include senior management and key personnels of our Group, and exclude independent Directors, foreign employees, Shareholders or actual controllers who individually or collectively hold 5% or more of our Shares, and their respective spouses, parents, and children.

(d) Source and maximum number of shares

The underlying Shares under the 2026 Restricted Share Incentive Plan shall be A Shares to be issued by our Company to the grantees. The maximum number of underlying Shares that can be granted under the 2026 Restricted Share Incentive Plan shall not exceed 5,880,136 Shares.

(e) Date of grant and duration

The date of grant shall be determined by the Board after the 2026 Restricted Share Incentive Plan has been reviewed and approved by the general meeting. The date of grant must be a trading day. The 2026 Restricted Share Incentive Plan shall be valid from the date when the grant of the restricted Shares is completed until the date on which all restricted Shares granted to the grantees have been vested or lapsed. The maximum duration of the 2026 Restricted Share Incentive Plan shall not exceed 84 months.

(f) Conditions of the grant

The Shares under the 2026 Restricted Share Incentive Plan will only be granted to selected participants if the following conditions are met:

- (i) with respect to our Company, none of the following circumstances having occurred:
 - (1) an audit report with an adverse opinion or a disclaimer of opinion has been issued by a reporting accountant with respect to our Company’s financial and accounting report for the most recent fiscal year;
 - (2) an audit report with an adverse opinion or a disclaimer of opinion has been issued by a reporting accountant on the internal control of our Company for the most recent fiscal year;
 - (3) our Company has failed to conduct profit distribution in accordance with applicable laws and regulations or its the Articles of Association within the last 36 months;
 - (4) applicable laws and regulations prohibit the implementing of any share incentive scheme; or
 - (5) any other circumstances as determined by the CSRC.

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- (ii) with respect to a grantee, none of the following circumstance having occurred:
 - (1) the grantee has been identified as an inappropriate person by the Shenzhen Stock Exchange within the last 12 months;
 - (2) the grantee has been identified as an inappropriate person by the CSRC or its local office within the last 12 months;
 - (3) the grantee has been punished or prohibited from entering into the securities market by the CSRC or its local office due to material non-compliance with laws and regulations within the last 12 months;
 - (4) the grantee is not qualified to serve as a director or senior management of a company under the PRC Company Law;
 - (5) the grantee is prohibited from participating in any share incentive plans of listed companies by applicable laws and regulations; or
 - (6) any other circumstances as determined by the CSRC.

(g) Vesting of restricted Shares

The restricted Shares granted under the 2026 Restricted Share Incentive Plan shall may be vested in accordance with the following schedule if (i) the conditions set out under paragraph (f) above are still satisfied during the relevant vesting or exercise period; and (ii) the Company-level and individual-level performance targets as set out in the 2026 Restricted Share Incentive Plan are achieved.

The grantee shall satisfy a minimum service period of 12 months with respect to each tranche of restricted Shares prior to vesting.

The restricted Shares will vest in tranches of 20%, 20%, 20%, 20% and 20% in accordance with the vesting schedule set out in the 2026 Restricted Share Incentive Plan as follows:

- (i) 20% will vest during the first vesting period that occurs from the first trading day after 12 months from the date of grant to the last trading day within 24 months from the date of grant;
- (ii) 20% will vest during the second vesting period that occurs from the first trading day after 24 months from the date of grant to the last trading day within 36 months from the date of grant;
- (iii) 20% will vest during the third vesting period that occurs from the first trading day after 36 months from the date of grant to the last trading day within 48 months from the date of grant;
- (iv) 20% will vest during the fourth vesting period that occurs from the first trading day after 48 months from the date of grant to the last trading day within 60 months from the date of grant; and
- (v) 20% will vest during the fifth vesting period that occurs from the first trading day after 60 months from the date of grant to the last trading day within 72 months from the date of grant.

(h) Grant price of restricted Shares

The initial grant price shall be RMB43.72 per Share. A grantee who satisfies the vesting conditions may purchase the relevant restricted Shares issued by our Company at the applicable grant price.

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(i) Adjustment

In the event of any capitalization of capital reserves, bonus issue, share subdivision, share consolidation, or rights issue of our Company prior to the vesting of the restricted Shares, the grant price and the number of underlying Shares shall be adjusted by the Board accordingly in accordance with the formulas set out in the 2026 Restricted Share Incentive Plan.

(j) Outstanding restricted Shares

As of the Latest Practicable Date, the number of outstanding restricted Shares granted under the 2026 Restricted Share Incentive Plan was 8,232,190, representing approximately [REDACTED]% of the total issued Shares immediately following completion of the [REDACTED] (assuming the [REDACTED] is not exercised and no changes are made to the issued share capital of our Company between the Latest Practicable Date and [REDACTED]). As of the Latest Practicable Date, the outstanding restricted Shares were held by 393 grantees. The table below sets forth the details of restricted Shares granted to members of senior management or connected persons of our Company under the 2026 Restricted Share Incentive Plan as of the Latest Practicable Date:

Name	Position in our Company	Date of grant	Number of outstanding restricted Shares	Initial grant price (RMB)	Approximate percentage of issued share capital upon completion of [REDACTED] ⁽¹⁾
<i>Members of senior management of our Company</i>					
Mr. You Xin	Financial director	May 15, 2026	159,090	43.72	[REDACTED]%
<i>Connected persons</i>					
Mr. Zuo Guohui ⁽²⁾	Manager of POCO New Inductor Technology	May 15, 2026	324,545	43.72	[REDACTED]%
Mr. Guo Jianjun ⁽²⁾	Manager of POCO Industrial	May 15, 2026	190,909	43.72	[REDACTED]%
Mr. Wei Lanqiang ⁽²⁾	Manager of POCO Heyuan	May 15, 2026	159,090	43.72	[REDACTED]%
Mr. Zhang Jinbo ⁽²⁾	Manager of POCO Magnetic Materials	May 15, 2026	95,454	43.72	[REDACTED]%
Ms. Yi Xiyan ⁽³⁾	Procurement manager	May 15, 2026	95,454	43.72	[REDACTED]%
Mr. Zuo Guotao ⁽⁴⁾	Senior engineer	May 15, 2026	54,090	43.72	[REDACTED]%
Mr. Xu Kaiyong ⁽⁵⁾	Project management engineer	May 15, 2026	10,182	43.72	[REDACTED]%
Ms. Ruan Haiying ⁽⁵⁾	Quality engineer	May 15, 2026	9,545	43.72	[REDACTED]%
Mr. Zhang Xiaojun ⁽⁶⁾	Production supervisor	May 15, 2026	6,363	43.72	[REDACTED]%

Notes:

- (1) The calculation is based on the assumption that the [REDACTED] is not exercised and no changes are made to the issued share capital of our Company between the Latest Practicable Date and [REDACTED].
- (2) Each of Mr. Zuo Guohui, Mr. Guo Jianjun, Mr. Wei Lanqiang, Mr. Zhang Jinbo is the chief executive of our major subsidiary, thus a connected person of our Company.
- (3) Ms. Yi Xiyan is the spouse of Mr. Guo Jianjun, who is the chief executive of our major subsidiary, POCO Industrial. Accordingly, Ms. Yi Xiyan is an associate of Mr. Guo Jianjun and therefore constitutes a connected person of our Company.

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- (4) Mr. Zuo Guotao is the brother of Mr. Zuo Guohui, the chief executive of our major subsidiary, POCO New Inductor Technology. Accordingly, Mr. Zuo Guotao is an associate of Mr. Zuo Guohui and therefore constitutes a connected person of our Company.
- (5) Ms. Ruan Haiying is the sister of Mr. Ruan Jialin, our executive Director, and Mr. Xu Kaiyong is her husband and thus the brother-in-law of Mr. Ruan Jialin. Accordingly, Ms. Ruan Haiying and Mr. Xu Kaiyong is an associate of Mr. Ruan Jialin and therefore constitutes a connected person of our Company.
- (6) Mr. Zhang Xiaojun is the brother of Mr. Zhang Jinbo, the chief executive of our major subsidiary, POCO Magnetic Materials. Accordingly, Mr. Zhang Xiaojun is an associate of Mr. Zhang Jinbo and therefore constitutes a connected person of our Company.

The table below sets forth the details of outstanding Shares granted to other grantees (excluding Directors, members of senior management or connected persons of our Company) under the 2026 Restricted Share Incentive Plan as of the Latest Practicable Date:

Number of grantees	Date of grant	Initial grant price (RMB)	Number of A Shares underlying the outstanding restricted Shares	Lock-up or vesting period	Approximate percentage of issued share capital upon completion of [REDACTED] ⁽¹⁾
383	May 15, 2026	43.72	7,127,468	12–72 months	[REDACTED]%

Note:

- (1) The calculation is based on the assumption that the [REDACTED] is not exercised and no changes are made to the issued share capital of our Company between the Latest Practicable Date and [REDACTED].

E. OTHER INFORMATION

1. Estate Duty

Our Directors have been advised that no material liability for estate duty would be likely to fall upon any member of our Group.

2. Litigation

As of the Latest Practicable Date, so far as our Directors are aware, there is no litigation or claims of material importance pending or threatened against any member of our Group.

3. Sole Sponsor

The Sole Sponsor has made an [REDACTED] on our behalf to the [REDACTED] for the [REDACTED] of, and permission to [REDACTED], the H Shares in [REDACTED] and to be [REDACTED] pursuant to the [REDACTED] (including any additional H Shares which may be [REDACTED] pursuant to the exercise of the [REDACTED]).

As of the Latest Practicable Date, the sponsor group (as defined under the Listing Rules) held less than 1% of the issued share capital of our Company. Accordingly, the Sole Sponsor satisfies the independence criteria applicable to sponsors set out in Rule 3A.07 of the Listing Rules. The Sole Sponsor will receive an aggregate fee of USD1,000,000 in total for acting as the sponsor for the [REDACTED].

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4. No Material Adverse Change

Save as disclosed in this document, our Directors confirm that there has been no material adverse change in the financial or trading position of our Group since March 31, 2026, being the end of the period reported on in the Accountants’ Report in Appendix I to this document, and up to the date of this document.

5. Qualification and Consent of Experts

This document contains statements made by the following experts:

<u>Name</u>	<u>Qualification</u>
CITIC Securities (Hong Kong) Limited	A corporation licensed to conduct Types 4 (Advising on Securities) and 6 (Advising on Corporate Finance) of the regulated activities under the SFO
Beijing Tian Yuan Law Firm	Qualified PRC lawyers
KPMG	Certified Public Accountants Registered Public Interest Entity Auditor under Accounting and Financial Reporting Council Ordinance
China Insights Industry Consultancy Limited	Independent industry consultant

As of the Latest Practicable Date, none of the experts named above has any shareholding interest in any member of our Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of our Group save in connection with the [REDACTED] and the [REDACTED] and otherwise disclosed in the section headed “Appendix IV — Statutory and General Information — E. Other Information” in this document.

The experts named above have each given and have not withdrawn their respective written consents to the issue of this document with copies of their reports, letters, opinions or summaries of opinions (as the case maybe) and references to their names included in the form and context in which they are respectively included.

6. Promoters

Our promoters at the time of our Company’s conversion into a joint stock company are Moma Investment, Mr. Zhou, Mr. Luo Zhimin, Mr. Ruan Jialin, Mr. Chen Chongxian and Mr. Du. Save as disclosed in this document, within the two years immediately preceding the date of this document, no cash, securities, or other benefit has been paid, allotted or given, or has been proposed to be paid, allotted or given, to any of the promoters named above in connection with the [REDACTED] and the related transactions described in this document.

7. Compliance Advisor

Our Company has appointed Yue Xiu Capital Limited as our Compliance Advisor in compliance with Rule 3A.19 of the Listing Rules.

8. Preliminary Expenses

The Company did not incur material preliminary expenses for the purpose of the Listing Rules.

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9. Binding Effect

This document shall have the effect, where an application is made in pursuance hereof, of rendering all persons concerned bound by all of the provisions (other than the penal provisions) of sections 44A and 44B of the Companies (Winding Up and Miscellaneous Provisions) Ordinance insofar as applicable.

10. Bilingual Document

The English language and Chinese language versions of this document are being published separately in reliance upon the exemption provided by section 4 of the Companies (Exemption of Companies and Prospectuses from Compliance with Provisions) Notice (Chapter 32L of the Laws of Hong Kong).

11. Miscellaneous

- (a) Save as disclosed in this document, within the two years immediately preceding the date of this document:
 - (i) no commissions, discounts, brokerages or other special terms have been granted in connection with the issue or sale of any capital of any member of our Group, and no Directors, promoters or experts named in “— E. Other Information — 5. Qualification and Consent of Experts” in this section have received any such payment or benefit;
 - (ii) no capital of any member of our Group has been issued or is proposed to be issued for cash or issued as fully or partly paid up otherwise than in cash;
 - (iii) none of our Directors or the experts named in “— E. Other Information — 5. Qualification and Consent of Experts” in this section have any interest, direct or indirect, in the promotion of, or in any assets which have been, acquired or disposed of by or leased to, any member of our Group, or are proposed to be acquired or disposed of by or leased to any member of our Group; and
 - (iv) no [REDACTED] (but not including [REDACTED] to [REDACTED]) have been paid or payable for subscribing or agreeing to subscribe, or procuring or agreeing to procure subscriptions, for any Shares or debentures of our Company.
- (b) Save as disclosed in this document:
 - (i) there is no arrangement under which future dividends are waived or agreed to be waived;
 - (ii) our Company has no outstanding convertible debt securities or debentures;
 - (iii) there are no founder, management or deferred shares in our Company or any of our subsidiaries;
 - (iv) no capital of any member of our Group is under option, or is agreed conditionally or unconditionally to be put under option;
 - (v) there has not been any interruption in the business of our Group which may have or have had a significant effect on our financial position in the 12 months immediately preceding the date of this document;

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- (vi) to the best knowledge of our Directors, none of our Directors or their close associates or any Shareholders who are expected to be interested in 5% or more of the issued share capital of our Company has any interest in the five largest customers or the five largest suppliers of our Group in each year during the Track Record Period; and
- (vii) none of the Directors or any of the experts referred to in “— E. Other Information — 5. Qualification and Consent of Experts” below, is materially interested in any contract or arrangement subsisting at the date of this document which is significant in relation to the business of our Group.