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

"Accountants' Report" the accountants' report of our Company, the text of which

is set out in Appendix I to this Document

"AFRC" Accounting and Financial Reporting Council

"Articles of Association" or sixth amended and restated articles of association of our "Articles" Company conditionally adopted on November 11, 2022 to

take effect on the [REDACTED], a summary of which is set out in the section headed "Summary of the Constitution

of the Company and the Company Laws of the Cayman

Islands" in Appendix III to this Document

"associates" has the meaning ascribed to it under the Listing Rules

"Board" or "Board of Directors" the board of directors of our Company, whose names are set

out in the section headed "Directors and Senior

Management"

"Bridge Facility Loan" the secured loan granted by Credit Suisse to Gaush

Netherlands pursuant to a bridge facility agreement of EUR100 million dated December 18, 2020 to partially finance the acquisition of Teleon and which had been fully

repaid as of the Latest Practicable Date

"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

"BVI" the British Virgin Islands

"CAGR" compounded annual growth rate, which is calculated by

dividing the amount at the end of the period by the amount of the beginning of that period, raising the result to an exponent of one divided by the number of years in the

period, and subtracting one from the subsequent result

[REDACTED]

"China", "PRC" or "State"

People's Republic of China, but for the purpose of this Document and for geographical reference only and except where the context requires otherwise, references in this Document to "China" and the "PRC" do not include Hong Kong, Macau and Taiwan

"close associate(s)"

has the meaning ascribed thereto 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 Act" or "Cayman Companies Act" the Companies Act, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands, as amended, supplemented or otherwise modifies 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 Gaush Meditech Ltd 高视医疗科技有限公司, an exempted "Company" or "our Company" company incorporated under the laws of the Cayman Islands with limited liability on November 1, 2017 "connected person" has the meaning ascribed to it under the Listing Rules "connected transaction" has the meaning ascribed to it under the Listing Rules "Controlling Shareholder(s)" has the meaning ascribed thereto in the Listing Rules and unless the context requires otherwise, refers to Gao Tieta and GT HoldCo "Corporate Governance Code" the Corporate Governance Code and Corporate Governance Report set out in Appendix 14 to the Listing Rules "Credit Suisse" Credit Suisse AG, Singapore Branch which is the Singapore branch of Credit Suisse AG, an international financial services firm, incorporated in Switzerland. Credit Suisse AG, Singapore Branch is a licensed wholesale bank regulated by the Monetary Authority of Singapore (MAS) and provides banking and financial services, and it is an authorized institution as defined under the Banking Ordinance (Chapter 155 of the Laws of Hong Kong). "CS Facility" a bank facility in respect of US\$23,000,000 granted by Credit Suisse to GT HoldCo pursuant to a facility agreement dated June 22, 2021 and which was fully repaid and replaced by the Replacement Facility "CS Warrants" the warrants issued by the Company to Credit Suisse on April 22, 2021 pursuant to a warrant instrument entered into by the Company on December 31, 2020 in connection with the Mezzanine Facility Loan and which were fully exercised on October 25, 2021 "CSRC" China Securities Regulatory Commission (中國證券監督 管理委員會)

"Cuprite Gem" Cuprite Gem Investments Ltd, an exempt company incorporated under the laws of Cayman Islands with limited liability on August 24, 2020, further details of which are set out in "History, Reorganization and

Development — [REDACTED] Investments — Information on the [REDACTED] Investors" of this

Document

"Director(s)" or "our Director(s)" the director(s) of our Company

"Distribution Products" products of our brand partners which we distribute

"Domestic substitution" the policy initiative that advocates substituting foreign

imports with domestic manufactured products

"ECL(s)" expected credit loss(es)

"EIT Law" the PRC Enterprise Income Tax Law (中華人民共和國企業

所得税法), as enacted by the NPC on March 16, 2007 and effective on January 1, 2008, as amended, supplemented or

otherwise modified from time to time

"EU" European Union

"EUR" or "Euro" the lawful currency of the European Union

"Extreme Conditions" extreme conditions caused by a super typhoon as

announced by the government of Hong Kong

"Frost & Sullivan" Frost & Sullivan (Beijing) Inc., Shanghai Branch Co., a

global market research and consulting company, which is

an Independent Third Party

"Frost & Sullivan Report" an independent market research report commissioned by us

and prepared by Frost & Sullivan for the purpose of this

Document

"Gaush BVI" Gaush Medicare Ltd, a BVI business company duly

incorporated under the laws of the British Virgin Islands on November 8, 2017 and a wholly owned subsidiary of our

Company

"Gaush Consumables" Gaush Consumables Ltd* (深圳市高視耗材科技有限公司),

a company with limited liability incorporated under the laws of the PRC on February 8, 2017 and an indirect

wholly-owned subsidiary of our Company

"Gaush CRO" Gaush CRO Ltd* (海南高視醫學研究有限公司), a company with limited liability incorporated under the laws of the PRC on August 27, 2020 and an indirect wholly

owned subsidiary of our Company

"Gaush Diopsys" Gaush Diopsys Ltd* (天津高視大奧醫療科技有限公司), a

company with limited liability incorporated under the laws of the PRC on October 13, 2016 and a 60.00% indirect

subsidiary of our Company

"Gaush Germany" Gaush Europe GmbH, a limited liability company

(Gesellschaft mit beschränkter Haftung) duly incorporated under the laws of Germany which was founded with its first entry in the commercial register on January 21, 2020 and

an indirect wholly owned subsidiary of our Company

"Gaush HK" Gaush Medical Limited (高視醫療投資有限公司), a company duly incorporated and validly existing under the

laws of Hong Kong on November 15, 2017 and an indirect

wholly owned subsidiary of our Company

"Gaush Jingpin" Gaush Jingpin Ltd* (天津高視晶品醫療技術有限公司), a

company with limited liability incorporated under the laws of the PRC on February 15, 2016 and an indirect wholly

owned subsidiary of our Company

"Gaush Medica" Gaush Medica Ltd* (寧波高斯醫療科技有限公司), a

company with limited liability incorporated under the laws of the PRC on August 10, 2017 and a 52.00% indirect

subsidiary of our Company

"Gaush Medical Corporation" Gaush Medical Corporation* (高視醫療科技集團有限公

司), a company with limited liability incorporated under the laws of the PRC on May 25, 2016 and an indirect

wholly owned subsidiary of our Company

"Gaush Medical Service" Gaush Medical Service Ltd* (天津高視醫療技術服務有限

公司), a company with limited liability incorporated under the laws of the PRC on May 13, 2019 and an indirect

wholly owned subsidiary of our Company

"Gaush Netherlands" Gaush Coöperatief U.A., a cooperative (coöperatie)

company duly incorporated under the laws of the Netherlands on October 29, 2020 and an indirect wholly

owned subsidiary of our Company

"Gaush Raymond"

Wenzhou Gaush Raymond Photoelectric Technology Co., Ltd* (溫州高視雷蒙光電科技有限公司), a company with limited liability incorporated under the laws of the PRC on May 31, 2006 and a 52.00% indirect subsidiary of our Company

"Gaush Technology"

Gaush Technology Ltd* (上海高視醫療技術有限公司), a company with limited liability incorporated under the laws of the PRC on February 23, 2016 and an indirect wholly owned subsidiary of our Company

"Gaush Teleon"

Gaush Teleon Ltd* (高視泰靚醫療科技有限公司), a company with limited liability incorporated under the laws of the PRC on June 22, 2021 and an indirect wholly owned subsidiary of our Company

"GF HoldCo"

GMC STAR Ltd, a company duly incorporated under the laws of the British Virgin Islands on October 27, 2017, which was wholly owned by Gao Fan as of the Latest Practicable Date

"GL Capital"

GL Instrument Investment L.P., a limited partnership registered in Alberta, Canada on January 8, 2016, further details of which are set out in "History, Reorganization and Development — [REDACTED] Investments — Information on the [REDACTED] Investors"

[REDACTED]

"Global Vision Corporation"

Global Vision Corporation* (北京高視遠望科技有限責任公司), a company with limited liability incorporated under the laws of the PRC on August 27, 1998 and an indirect wholly owned subsidiary of our Company

"Global Vision HK"

GLOBAL VISION HONGKONG LIMITED (高視遠望香港有限公司), a company with limited liability incorporated under the laws of Hong Kong on December 19, 2013 and an indirect wholly owned subsidiary of our Company

"GMC BVI"

GMC MEDSTAR LIMITED, a company duly incorporated under the laws of the British Virgin Islands on June 21, 2017 and a direct wholly owned subsidiary of our Company

"GMC HK" GMC Medstar Limited, a company duly incorporated and

validly existing under the laws of Hong Kong and an

indirect wholly owned subsidiary of our Company

"GMC IV" GMC FOUR Ltd, a company duly incorporated under the

laws of the British Virgin Islands on October 27, 2017 which was owned as to 74.42% by Zhang Jianjun, 12.79% by Gao Feng, 7.67% by Wang Cheng and 5.12% by Wu Hui

as of the Latest Practicable Date

"GMC Teleon" GMC Teleon Ltd, a company duly incorporated under the

laws of the British Virgin Islands on May 18, 2021 which was owned as to 62.22% by Liu Xinwei, 33.33% by Zhang Jianjun, 2.00% by Mark Lansu, 1.11% by Hendrik Ligt, 1.11% by Rik Renssen and 0.23% by Alexey Simonov as of

the Latest Practicable Date

"GMC V" GMC FIVE Ltd, a company duly incorporated under the

laws of the British Virgin Islands on October 27, 2017 which was owned as to 66.67% by Gao Jinta and 33.33% by

Zhao Xinli as of the Latest Practicable Date

"GMC VI" GMC SIX Ltd, a company duly incorporated under the laws

of the British Virgin Islands on October 27, 2017 which was owned as to 27.57% by Zhao Xinli, 17.54% by Zhang Jianjun, 16.20% by Lv Gechang, 13.19% by Wu Hui, 12.78% by Wang Cheng and 12.72% by Gao Feng as of the

Latest Practicable Date

"GMC VII" GMC SEVEN Ltd, a company duly incorporated under the

laws of the British Virgin Islands on October 27, 2017 and

a previous Shareholder

"Greater China" the PRC, Hong Kong, the Macau Special Administrative

Region of the PRC and Taiwan

[REDACTED]

"Group" or "our Group" our Company and all of our subsidiaries or, where the

context so requires, in respect of the period before our Company became the holding company of its present subsidiaries, the businesses operated by such subsidiaries

or their predecessors (as the case may be)

"GT HoldCo" GAUSH HOLDING Ltd, a company duly incorporated

under the laws of the British Virgin Islands on October 27, 2017 which was wholly owned by Gao Tieta as of the

Latest Practicable Date

"Guangzhou Gaush" Guangzhou Gaush Technology Ltd.* (廣州高視醫療科技

有限公司), a company with limited liability incorporated under the laws of the PRC on October 27, 2020 and an

indirect wholly owned subsidiary of our Company

"HK\$" or "Hong Kong Dollars"

Hong Kong dollars, the lawful currency of Hong Kong

[REDACTED]

"HL Capital" Highlight Capital Partners I L.P., a limited partnership

formed under the laws of the Cayman Islands on May 13, 2014, further details of which are set out in "History, Reorganization and Development — [REDACTED] Investments — Information on the [REDACTED]

Investors"

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

[REDACTED]

"IFRSs" International Financial Reporting Standards, as issued

from time to time by the International Accounting

Standards Board

"Independent Third Party(ies)" party or parties that, to the best of our Directors'

knowledge, information and belief, having made all reasonable enquiries, is or are not a connected person

within the meaning of the Listing Rules

[REDACTED]

"Joint Sponsors" the joint sponsors as named in the section headed

"Directors and Parties Involved in the [REDACTED]" of

this Document

"Latest Practicable Date" November 14, 2022, 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 sub-committee of the board of directors of the

Stock Exchange

[REDACTED]

"Listing Rules" the Rules Governing the Listing of Securities on The Stock

Exchange of Hong Kong Limited, as amended or

supplemented from time to time

"LXD HoldCo"

GMC THREE Ltd, a company duly incorporated under the laws of the British Virgin Islands on October 27, 2017 which was wholly owned by Liu Xidong as of the Latest Practicable Date

"M&A Rules"

Regulations on Mergers and Acquisitions of Domestic Companies by Foreign Investors (關於外國投資者併購境內企業的規定), which were jointly promulgated by MOFCOM, the State Assets Supervision and Administration Commission, the SAT, the SAIC, the CSRC, and the SAFE on August 8, 2006, and came into effect on September 8, 2006 and subsequently amended on June 22, 2009, as amended, supplemented or otherwise modified from time to time

"Main Board"

the stock exchange operated by the Stock Exchange (excluding the option market) and which stock market continues to be operated by the Stock Exchange in parallel with the Growth Enterprise Market of the Stock Exchange (for the avoidance of doubt, the Main Board excludes the Growth Enterprise Market)

"Management HoldCos"

GMC IV, GMC V, GMC VI and GMC Teleon

"Memorandum of Association" or "Memorandum" sixth amended and restated memorandum of association of our Company conditionally adopted on November 11, 2022 to take effect on the [REDACTED], as amended from time to time, a summary of which is set out in the section headed "summary of the Constitution of the Company and the Cayman Laws of the Cayman Islands" in Appendix III to this Document

"Mezzanine Facility"

the secured loan granted by Credit Suisse to the Company pursuant to a mezzanine facility agreement of EUR25 million dated December 31, 2020 to partially refinance the Bridge Facility Loan and which will mature in 2024

"Mingwang Medical"

Mingwang Medical Ltd.* (上海高視明望醫療器械有限公司), a company with limited liability incorporated under the laws of the PRC on November 10, 2009 and an indirect wholly owned subsidiary of our Company

"MOF"

Ministry of Finance of the PRC (中華人民共和國財政部)

"MOFCOM" or "Ministry of Commerce"

the Ministry of Commerce of the PRC (中華人民共和國商務部)

"NDRC" National Development and Reform Commission (中華人民

共和國國家發展和改革委員會)

"NEEQ" the National Equities Exchange and Quotations, a PRC

over-the-counter system for trading shares of public

companies

[REDACTED]

"NHC" National Health Commission of the PRC (中華人民共和國

國家衛生健康委員會)

"NHSA" National Healthcare Security Administration of the PRC

(國家醫療保障局)

"Ningbo Gaush Precision" Ningbo Gaush Precision Inc* (寧波高視精密醫療技術有

限公司), a company with limited liability incorporated under the laws of the PRC on January 6, 2016 and an indirect wholly owned subsidiary of our Company and

deregistered on December 29, 2021

"NMPA" National Medical Products Administration (國家藥品監督

管理局) and its predecessor, the China Food and Drug

Administration (國家食品藥品監督管理總局)

"Non-PRC Resident Enterprise" as defined under the EIT Law, means companies

established pursuant to a non-PRC law with their *de facto* management conducted outside the PRC, but which have established organizations or premises in the PRC, or which have generated income within the PRC without having

established organizations or premises in the PRC

"NPC" the National People's Congress of the PRC (中華人民共和

國全國人民代表大會)

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DEFINITIONS

"OrbiMed Asia"

Orbimed Asia Partners III, L.P., an exempted limited partnership registered under the laws of the Cayman Islands on June 10, 2013, further details of which are set out in "History, Reorganization and Development — [REDACTED] Investments — Information on the [REDACTED] Investors"

[REDACTED]

"PBOC" the People's Bank of China (中國人民銀行), the central

bank of the PRC

"PRC Legal Adviser" Commerce & Finance Law Offices, our legal adviser as to

PRC laws

"Preferred Shares" preferred shares of the Company consist of Series A1

Preferred Shares, Series A2 Preferred Shares and Series B

Preferred Shares

"[REDACTED] Investment(s)" the [REDACTED] investment(s) in our Company, the

details of which are set out in "History, Reorganization,

and Development — [REDACTED] Investments"

"[REDACTED] Investor(s)" the [REDACTED] investor(s) in our Company, the details

of which are set out in "History, Reorganization, and

Development — [REDACTED] Investments"

[REDACTED]

"Proprietary Products" products that we develop and manufacture

"QIB" a qualified institutional buyer within the meaning of Rule

144A

"Regulation S" Regulation S under the U.S. Securities Act

"Renminbi" or "RMB" the lawful currency of the PRC

"Reorganization" the reorganization steps underwent by our Company to

streamline our shareholding structure in preparation for the [REDACTED], particulars of which are set out in the section headed "History, Reorganization and

Development" in this Document

"Replacement Facility" a bank facility in respect of US\$24,000,000 granted by

Credit Suisse to GT HoldCo pursuant to a facility agreement dated June 21, 2022 and secured by the Share Charge and which remained outstanding as of the Latest

Practicable Date

"Roland" Roland Consult Stasche & Finger GmbH, a limited liability

company (Gesellschaft mit beschränkter Haftung) duly incorporated under the laws of Germany and founded on November 29, 1995 and an 80% indirect subsidiary of the

Company

"Rule 144A" Rule 144A under the U.S. Securities Act

"SAFE" the State Administration of Foreign Exchange of the PRC

(中華人民共和國國家外匯管理局)

"SAFE Circular 37" the Circular on Relevant Issues Concerning Foreign

Exchange Control on Domestic Residents' Offshore Investment and Financing and Roundtrip Investment through Special Purpose Vehicles (《國家外匯管理局關於境內居民通過特殊目的公司境外投融資及返程投資外匯管理有關問題的通知》) promulgated by SAFE with effect

from July 4, 2014

[REDACTED]

"SAMR" the PRC State Administration for Market Regulation (中華

人民共和國國家市場監督管理總局), formerly known as the PRC State Administration for Industry and Commerce

(中華人民共和國國家工商行政管理總局) ("SAIC")

"SAT" the State Administration of Taxation (國家税務總局)

"SCNPC" Standing Committee of the National People's Congress (全

國人民代表大會常務委員會)

[REDACTED]

"Senior Facility Loan" the secured loan granted by Credit Suisse and other lenders

to Gaush Netherlands pursuant to a senior facility agreement of EUR75 million dated December 30, 2020 to partially refinance the Bridge Facility Loan and which will

mature in 2024

"Series A Investors" collectively, OrbiMed Asia, Zhan Ye, Highlight Capital and

GL Capital

"Series A Preferred Shares" collectively, Series A1 Preferred Shares and Series A2

Preferred Shares

"Series A1 Preferred Shares" the series A1 preferred shares of our Company

"Series A2 Preferred Shares" the series A2 preferred shares of our Company

"Series B Preferred Shares" series B preferred shares of the Company

"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

"Share(s)" ordinary shares in the share capital of our Company with a

par value of US\$0.0001 each

"Share Charge" the share charge dated June 21, 2022 pursuant to which

36,892,670 Shares were mortgaged by GT HoldCo in favor of Credit Suisse, representing approximately 26.25% and [REDACTED]% of the issued share capital of our Company as of the date of this Document and immediately upon completion of the [REDACTED] (assuming that the

[REDACTED] is not exercised), respectively

"Shareholder(s)" holder(s) of our Share(s)

"Shenzhen Gaush Clear" Gaush Clear Inc* (深圳高視高清醫療技術有限公司), a

company with limited liability incorporated under the laws of the PRC on August 9, 2021 and an indirect wholly owned subsidiary of our Company in the process of

deregistration as of the Latest Practicable Date

"Shenzhen Gaush Technology" Shenzhen Gaush Technology Limited*(深圳高視科技有限

公司), a company with limited liability incorporated under the laws of the PRC on January 6, 2022 and an indirect

wholly owned subsidiary of our Company

"SPV(s)" special purpose vehicle(s)

Stock Exchange"

[REDACTED]

"State Council" the PRC State Council (中華人民共和國國務院)

"Stock Exchange" or "Hong Kong
The Stock Exchange of Hong Kong Limited, a wholly

Limited

"subsidiary(ies)" has the meaning ascribed to it in section 15 of the

Companies Ordinance

"substantial shareholder(s)" has the meaning ascribed to it under the Listing Rules

"Suzhou Gaush Clear" Gaush Clear Ltd* (蘇州高視高清醫療技術有限公司), a

company with limited liability incorporated under the laws of the PRC on February 24, 2021 and an 80.00% indirect

owned subsidiary of Hong Kong Exchanges and Clearing

subsidiary of our Company

"Suzhou Gaush Precision" Gaush Precision Ltd* (高視精密醫療器械(蘇州)有限公

 $\overline{\square}$), a company with limited liability incorporated under the laws of the PRC on May 10, 2018 and an 85.00%

indirect subsidiary of our Company

"Takeovers Codes" the Codes on Takeovers and Mergers and Share Buy-backs

issued by the SFC, as amended, supplemented or otherwise

modified from time to time

"Teleon" collectively, Teleon Holding B.V., Teleon Surgical B.V.,

Teleon IP B.V., Teleon Surgical Vertriebs GmbH and

Teleon Surgical GmbH

"Tianjin Fengshan" Tianjin Shijie Fengshan Management Consulting L.P.* (天

津視界峰山企業管理諮詢合夥企業(有限合夥)), a limited partnership formed under the laws of the PRC on September 6, 2016 and a previous shareholder of Gaush

Medical Corporation

"Tianjin Gaoshan" Tianjin Shijie Gaoshan Management Consulting L.P.* (天津視界高山企業管理諮詢合夥企業(有限合夥)), a limited partnership formed under the laws of the PRC on May 19,

2017 and a previous shareholder of Gaush Medical

Corporation

"Track Record Period" the period comprising the financial years ended December

31, 2019, 2020 and 2021 and the six months ended June 30,

2022

"U.S.", "US" or "United States" the United States of America, its territories, its possessions

and all areas subject to its jurisdiction

"US dollars", "USD" or "US\$" United States dollars, the lawful currency of the United

States

"U.S. persons" U.S. persons as defined in Regulation S

"U.S. Securities Act" the U.S. Securities Act of 1933, as amended, and the rules

and regulations promulgated thereunder

[REDACTED]

"VAT" value-added tax and for the purpose of this Document, all

amounts are exclusive of VAT except where indicated

otherwise

"Vendor Loan" the secured loan granted by Stichting Administratiekantoor

OPM to Gaush Netherlands pursuant to a facility agreement of EUR24.25 million dated December 23, 2020 to partially finance the acquisition of Teleon and which

shall mature in 2025

"we", "us" or "our" the Company or the Group, as the context requires

"Wuxi Gaush" Wuxi Gaush Global Vision Medical Limited* (無錫高視遠

望醫療有限公司), a company with limited liability incorporated under the laws of the PRC on June 23, 2022 and an indirect wholly-owned subsidiary of our Company

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DEFINITIONS

"Zhan Ye"

Zhan Ye International Group Limited* (展業國際集團有限公司), a BVI business company incorporated under the laws of the British Virgin Islands on April 25, 2017, and a previous shareholder of our Company

Certain amounts and percentage figures included in this Document 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.

The English translation and/or transliteration of the names of PRC nationals, entities, enterprises, government authorities, departments, facilities, certificates, titles, laws and regulations included in this Document is provided for identification purposes only.

In the event of any inconsistency between the English translation and/or transliteration and the Chinese versions, the Chinese versions shall prevail.

* For identification purpose only