

DEFINITIONS

In this document, unless the context otherwise requires, the following expressions shall have the following meanings:

"Accountants' Report"	the accountants' report of our Group, the text of which is set out in Appendix I to this document
"AFRC"	Accounting and Financial Reporting Council
"Articles" or "Articles of Association"	the amended and restated articles of association of our Company adopted on [●] and with effect from the [REDACTED] and as amended, supplemented and/or otherwise modified from time to time, a summary of which is set forth in Appendix III to this document
"associate(s)"	has the meaning ascribed to it under the Listing Rules
"Audit Committee"	the audit committee of the Board
"Board of Directors" or "Board"	the board of Directors
"Business Day(s)" or "business day(s)"	any day on which licensed banks in Hong Kong are generally open for normal banking business to the public and which is not a Saturday, Sunday or public holiday in Hong Kong
"BVI"	the British Virgin Islands
"[REDACTED]"	the issue of [REDACTED] Shares to be made upon [REDACTED] of certain sums standing to the credit of the share premium account of our Company as referred to in the section headed "History, Reorganisation and corporate structure" in this document

[REDACTED]

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[REDACTED]

"Chairman"	chairman of our Board
"China" or "PRC"	the People's Republic of China, which for the purpose of this document and for geographical reference only, excludes Hong Kong, the Macau Special Administrative Region and Taiwan
"close associate(s)"	has the meaning ascribed to it under the Listing Rules
"Companies Act"	the Companies Act (as revised) of the Cayman Islands, as amended, supplemented and/or otherwise modified from time to time
"Companies Ordinance"	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong), as amended, supplemented and/or otherwise modified from time to time

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"Companies (Miscellaneous Provisions) Ordinance"	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 Registry"	the Companies Registry of Hong Kong
"Company" or "our Company"	Easy Smart Group Holdings Limited (怡俊集團控股有限公司), an exempted company incorporated in the Cayman Islands with limited liability on 7 September 2021 and registered as a non-Hong Kong company under Part 16 of the Companies Ordinance on 4 November 2021
"connected person(s)"	has the meaning ascribed to it under the Listing Rules
"connected transaction(s)"	has the meaning ascribed to it under the Listing Rules
"Controlling Shareholder(s)" or "our Controlling Shareholder(s)"	has the meaning ascribed to it under the Listing Rules and unless the context requires otherwise, refers to Lofty Profit and Mr. Dave Ng
"core connected person(s)"	has the meaning ascribed to it under the Listing Rules
"Corporate Governance Code"	the Corporate Governance Code as set out in Appendix 14 to the Listing Rules, as amended, supplemented and/or otherwise modified from time to time
"COVID-19"	COVID-19 virus, a coronavirus identified as the cause of an outbreak of respiratory illness that was first detected in late 2019
"Deed of Indemnity"	the deed of indemnity dated [●] and executed by our Controlling Shareholders in favour of our Company (for itself and as trustee for and on behalf of our subsidiaries), particulars of which are set out in the paragraph headed "E. Other information — 1. Tax and other indemnities" in Appendix IV to this document
"Deed of Non-competition"	the deed of non-competition dated [●] entered into by our Controlling Shareholders in favour of our Company (for itself and as trustee for and on behalf of our subsidiaries), particulars of which are set out in the section headed "Relationship with Controlling Shareholders — Non-competition undertakings" in this document

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"Director(s)" or "our Directors"	the director(s) of our Company
"Dongguan Gangjin"	Dongguan Gangjin Smart Equipment Limited* (東莞市港進智能設備有限公司), a company established in the PRC with limited liability, which Mr. Dave Ng was one of its shareholders and directors prior to its deregistration
"Dongguan Tanda"	Dongguan Tanda Co., Ltd. (東莞市天達五金有限公司), a company established in the PRC with limited liability on 26 June 2019, owned as to 99% by Goldin Innovation and the remaining 1% by an Independent Third Party
"Easy Smart Engineering"	Easy Smart Engineering Limited (怡俊工程有限公司), a company incorporated in Hong Kong with limited liability on 6 June 2001 and an indirect wholly-owned subsidiary of our Company
"Easy Smart (Macau)"	Easy Smart (Macau) Engineering Limited (怡俊(澳門)工程有限公司), a company incorporated in Macau with limited liability, which Mr. Dave Ng was one of its shareholders and directors prior to its dissolution
"Easy Smart Maintenance Engineering"	Easy Smart Maintenance Engineering Limited (怡俊維修工程有限公司), a company incorporated in Hong Kong with limited liability on 4 June 2009 and an indirect wholly-owned subsidiary of our Company
"E-Build Technology"	E-Build Technology Limited (利築科技有限公司), a company incorporated in Hong Kong with limited liability on 19 June 2020 and an indirect wholly-owned subsidiary of our Company

[REDACTED]

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"Extreme Conditions"	any extreme conditions or events, the occurrence of which causes interruption to ordinary course business operations in Hong Kong where an announcement may be made by the HK Government according to the revised "Code of Practice in Times of Typhoons and Rainstorms" issued by the Labour Department in June 2019
"financial year"	financial year of our Company ended or ending 30 June
"Frost & Sullivan"	Frost & Sullivan International Limited, an Independent Third Party market research and consulting company

[REDACTED]

"Golden Phoenix"	Golden Phoenix Engineering Limited (寶鸞工程有限公司) (formerly known as Easy Smart (E & M) Engineering Company Limited (怡俊機電工程有限公司)), a company incorporated in Hong Kong with limited liability on 4 March 2005 and wholly owned by an Independent Third Party
"Goldin Innovation"	Goldin Innovation Development Company Limited (科研科技發展有限公司), a company incorporated in Hong Kong with limited liability on 16 March 2016, owned as to 20% by Mr. Dave Ng and 80% by three Independent Third Parties
"Goldin Innovation Group"	Goldin Innovation and its subsidiary(ies) including Dongguan Tanda
"Greatec Engineering"	Greatec Engineering Limited (佳捷工程有限公司), a company incorporated in Hong Kong with limited liability on 20 September 2004, owned as to 70% by Mr. Johnny Ng (brother of Mr. Dave Ng and Mr. Vincent Ng) and 30% by an Independent Third Party

[REDACTED]

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"Group", "we",
"us" or "our Group"

our Company and our subsidiaries at the relevant time or, where the context otherwise requires, in respect of the period prior to our Company becoming the holding company of our present subsidiaries, our present subsidiaries and the businesses operated by such subsidiaries or their predecessors (as the case may be)

"HKFRS"

Hong Kong Financial Reporting Standards promulgated by HKICPA

"HKICPA"

The Hong Kong Institute of Certified Public Accountants

[REDACTED]

"Hong Kong" or "HK"

the Hong Kong Special Administrative Region of the PRC

[REDACTED]

"Hong Kong dollars",
"HKD" or "HK\$" and
"cents"

Hong Kong dollars and cents respectively, the lawful currency of Hong Kong

"Hong Kong Legal Advisers"

Loong & Yeung, the legal advisers to our Company as to the Hong Kong laws

"Hope Way Metal"

Hope Way Metal Works & Water Pipes Company Limited (合威鐵器及水管有限公司), a company incorporated in Hong Kong with limited liability on 23 May 2017, owned as to 75% by Kwok Chu Kay (an Independent Third Party and existing employee of our Group) and 25% by two other Independent Third Parties

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"Independent Third Party(ies)"	an individual(s) or a company(ies) who or which, to the best of our Directors' knowledge, information and belief, having made all reasonable enquiries, is/are independent and not connected with (within the meaning of the Listing Rules) any of our Directors, chief executive, substantial shareholders of our Company or any of its subsidiaries, or any of their respective associates
"Independent Valuer"	APAC Asset Valuation and Consulting Limited, an independent valuer
"Industry Report"	an independent market research report commissioned by our Company on the Hong Kong passive fire protection works market and prepared by Frost & Sullivan
"Internal Control Consultant"	BT Corporate Governance Limited, an independent internal control consultant
"IRD"	Inland Revenue Department, a department of the HK Government
"IRO"	Inland Revenue Ordinance (Chapter 112 of the Laws of Hong Kong)

[REDACTED]

"Latest Practicable Date"	[10 April] 2023, being the latest practicable date prior to the printing of this document for the purpose of ascertaining certain information contained in this document
"Legal Counsel"	Mr. Chan Chung, barrister-at-law of Hong Kong
"[REDACTED]"	the [REDACTED] of our Shares on the Stock Exchange
"Listing Committee"	the Listing Committee of the Stock Exchange

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"[REDACTED]"	the date, expected to be on or about [REDACTED], on which dealings in our Shares first commence on the Stock Exchange
"Listing Rules"	the Rules Governing the Listing of Securities on the Stock Exchange, as amended, supplemented and/or otherwise modified from time to time
"Lofty Profit"	Lofty Profit Investments Limited (鼎潤投資有限公司), a company incorporated in the BVI with limited liability on 2 July 2021, which is wholly-owned by Mr. Dave Ng and is one of our Controlling Shareholders
"Main Board"	the Main Board of the Stock Exchange
"Memorandum" or "Memorandum of Association"	the amended and restated memorandum of association of our Company adopted on [●] and with effect from the [REDACTED], a summary of which is set out in Appendix III to this document as amended, supplemented or otherwise modified from time to time
"Mr. Dave Ng"	Mr. Ng Wing Woon Dave (吳榮煥) (also known as Mr. Ng Wing Woon (吳榮煥)), an executive Director, one of our Controlling Shareholders and the brother of Mr. Vincent Ng (an executive Director)
"Mr. Johnny Ng"	Mr. Ng Wing Chi Johnny (吳榮智), the brother of Mr. Dave Ng and Mr. Vincent Ng (each being an executive Director)
"Mr. Vincent Ng"	Mr. Ng Wing Shing (吳榮盛), an executive Director and the brother of Mr. Dave Ng (an executive Director)
"Ms. Lim"	Ms. Lim Ming Ngar (林明雅), the mother of Mr. Dave Ng and Mr. Vincent Ng (each being an executive Director)
"Nomination Committee"	the nomination committee of the Board

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[REDACTED]

"On Thrive Holdings"

On Thrive Holdings Limited (安旺控股有限公司), a company incorporated in the BVI with limited liability on 2 July 2021, and an indirect wholly-owned subsidiary of our Company

[REDACTED]

"person"

any individual, corporation, partnership, limited partnership, proprietorship, association, limited liability company, firm, trust, estate or other enterprise or entity

[REDACTED]

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[REDACTED]

"PRC Legal Advisers"

Shanghai Wen Fei Yong Law Firm, the legal advisers to our Company as to the PRC laws

[REDACTED]

DEFINITIONS

[REDACTED]

"Remuneration Committee"	the remuneration committee of the Board
"Reorganisation"	the corporate reorganisation of our Group in preparation for the [REDACTED] as described in the section headed "History, Reorganisation and corporate structure — Reorganisation" in this document
"Rise Nation"	Rise Nation Global Limited (振邦環球有限公司), a company incorporated in the BVI with limited liability on 2 July 2021, and a direct wholly-owned subsidiary of our Company
"SFC"	the Securities and Futures Commission of Hong Kong
"SFO"	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented and/or otherwise modified from time to time
"Shanghai Yijun"	Shanghai Yijun Building Materials Co., Ltd. (上海怡俊建材有限公司), a company established in the PRC with limited liability on 4 May 2008 and Mr. Dave Ng was its sole director and legal representative
"Share(s)"	ordinary share(s) with a nominal or par value of HK\$0.01 each in the share capital of our Company, which are to be [REDACTED] on the Stock Exchange and traded in Hong Kong dollars
"Shareholder(s)"	holder(s) of Shares

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"[REDACTED]"	the [REDACTED] and the [REDACTED]
"Share Option Scheme"	the share option scheme conditionally adopted by our Company on [●], a summary of the principal terms of which is summarised in the section headed "Statutory and general information — D. Share Option Scheme" in Appendix IV to this document
"SME-FRS"	the Hong Kong Small and Medium-sized Entity Financial Reporting Standard issued by the HKICPA
"Sole Sponsor" or "Grande Capital"	Grande Capital Limited (均富融資有限公司), the sole sponsor for the [REDACTED] and a licensed corporation under the SFO to carry on type 1 (dealing in securities) and type 6 (advising on corporate finance) regulated activities
	[REDACTED]
"Stock Exchange"	The Stock Exchange of Hong Kong Limited
"subsidiary(ies)"	has the meaning ascribed to it under the Companies Ordinance
"Substantial Shareholder(s)"	has the meaning ascribed to it under the Listing Rules and, for the purpose of this document, refers to our Shareholders disclosed in the section headed "Substantial Shareholders" in this document or, where the context so requires, any one of them
"Takeovers Code"	The Codes on Takeovers and Mergers and Share Buy-backs issued by the SFC, as amended, supplemented and/or otherwise modified from time to time
"Tanda International"	Tanda International Company Limited (天達科技國際有限公司), a company incorporated in Hong Kong with limited liability on 7 April 2004, owned as to 70% by Mr. Ng Ching Ho (father of our executive Directors, Mr. Dave Ng and Mr. Vincent Ng) and 30% by an Independent Third Party

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"Total Wisdom"	Total Wisdom Developments Limited (全慧發展有限公司), a company incorporated in the BVI with limited liability on 12 July 2021, and an indirect wholly-owned subsidiary of our Company
"Track Record Period"	the financial years ended 30 June 2020, 2021 and 2022 and the four months ended 31 October 2022
[REDACTED]	
"U.S. dollars", "USD" or "US\$"	U.S. dollars, the lawful currency of the United States of America
"U.S. Securities Act"	the United States Securities Act of 1933, as amended, supplemented or otherwise modified from time to time, and the rules and regulations promulgated thereunder
"U.S." or "United States"	the United States of America
"Warwick Building"	Warwick Building Material Limited (和益建材有限公司), a company incorporated in Hong Kong with limited liability on 9 September 2005, owned as to 50% by Mr. Ng Ching Ho (father of our executive Directors, Mr. Dave Ng and Mr. Vincent Ng) and 50% by an Independent Third Party
"%"	per cent

Unless expressly stated or the context requires otherwise:

- all dates and times in this document refer to Hong Kong time;
- all data in this document is as of the Latest Practicable Date;
- all references to any shareholdings in our Company assume no exercise of the [REDACTED]; and
- for ease of reference, the names of the PRC established companies and entities have been included in this document in both Chinese and English. The name in Chinese is the official name of each such company, entity, law or regulation (as the case may be), while that in English is only an unofficial translation, and in the event of any inconsistency, the Chinese name shall prevail.

* For identification purposes only