

## DEFINITIONS

*In this document, unless the context otherwise requires, the following terms shall have the following meanings. Certain technical terms are explained in the section headed Glossary in this document.*

“AFRC” Accounting and Financial Reporting Council

[REDACTED]

“Approval of Investment Regulations” collectively, the Act Governing Relations between the People of the Taiwan Area and the Mainland China Area (《台灣地區與大陸地區人民關係條例》), the Regulations Governing the Approval of Investment or Technical Cooperation in the Mainland China Area (《在大陸地區從事投資或技術合作許可辦法》), the Principles Governing Review of Investment or Technical Cooperation in the Mainland China Area (《在大陸地區從事投資或技術合作審查原則》) and other relevant Taiwan laws and regulations

“Archstone” Archstone Co., Ltd., a BVI business company established in the BVI with limited liability on February 24, 2011 which is wholly owned by Mr. Chen and our connected person

“Articles” or “Articles of Association” the amended and restated articles of association of our Company adopted by the Shareholders of our Company by a special resolution passed on [•] with effect from the [REDACTED], a summary of which is set out in the section headed “Summary of the constitution of our Company and the Cayman Companies Act” in Appendix IV to this document

“associate(s)” has the meaning ascribed thereto under the Listing Rules

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“Beijing Master”	Beijing Master Cultural Development Company Limited (北京精湛文創文化經紀有限公司), a company established in the PRC with limited liability on January 17, 2012, which held 30% of the equity interest in Beijing Star Plus Master as of the Latest Practicable Date, a connected person of our Company at the subsidiary level
“Beijing Star Plus Action”	Beijing Star Plus Action E-Commerce Company Limited (北京巨星行動電子商務有限公司), a company established in the PRC with limited liability on July 13, 2020 and our wholly-owned subsidiary
“Beijing Star Plus Legend”	Beijing Star Plus Legend Cultural Development Company Limited (北京巨星傳奇文化發展有限公司), a company established in the PRC with limited liability on June 2, 2020 and our wholly-owned subsidiary
“Beijing Star Plus Master”	Beijing Star Plus Master Cultural Communication Company Limited (北京巨星精湛文化傳播有限公司), a company established in the PRC with limited liability on November 6, 2017, a subsidiary which is owned as to 70% by our Company
“Beijing Weideli”	Beijing Weideli Commercial Management Company Limited (北京偉德利商業管理有限公司), a company established in the PRC with limited liability on November 16, 2017, through which Mr. Lai and Mr. Ho held 15% and 15% of our beneficial interest prior to the Reorganization, respectively
“Best Million”	Best Million Holdings Limited, a BVI business company established in the BVI with limited liability on March 1, 2011 and wholly owned by Ms. Ma
“Board”	the board of directors of our Company
“Bradbury”	Bradbury Private Investment III Inc., a BVI business company established in the BVI with limited liability on February 2, 2021, our [REDACTED] Investor and an Independent Third Party
“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

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“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 paragraph headed “Statutory and general information – A. Further information about our group – 3. Resolutions in writing of the Shareholders of our Company passed on [•]” in Appendix V to this document
“Cayman Companies Act” or “Companies Act”	the Companies Act (2023 Revision) of the Cayman Islands, as amended, supplemented or otherwise modified from time to time
	[REDACTED]
“China”, “mainland China”, or “PRC”	the People’s Republic of China, but for the purpose of this document and for geographical reference only, references to “China”, “mainland China” and the “PRC” in this document do not apply to Hong Kong, Macau and Taiwan, except where the context requires
“ChouMate”	<i>ChouMate</i> (周同學), a nijigen-style personality of Mr. Jay Chou, which was designed, developed and co-owned by our Group
“CIC”	China Insights Industry Consultancy Limited, an independent industry consultant

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“Circular 698”	Notice on Strengthening Administration of Enterprise Income Tax Concerning Proceeds from Equity Transfers by Non-Resident Enterprises (《國家稅務總局關於加強非居民企業股權轉讓所得企業所得稅管理的通知》), issued by the SAT, which became effective retroactively as of January 1, 2008 and abolished and void as of December 1, 2017
“Circular 7”	Announcement on Several Issues Concerning Enterprise Income Tax for Indirect Transfer of Assets by Non-Resident Enterprises (《國家稅務總局關於非居民企業間接轉讓財產企業所得稅若干問題的公告》), which was issued by the SAT on February 3, 2015
“Companies Ordinance”	Companies Ordinance (Chapter 622 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
“Companies (Winding Up and Miscellaneous Provisions) Ordinance”	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
“Company” or “our Company”	Star Plus Legend Holdings Limited (巨星傳奇集團有限公司) (formerly known as Star Plus (Group) Limited (巨星文創(集團)有限公司)), an exempted company established in the Cayman Islands with limited liability on January 3, 2020
“Concert Party Agreement”	the concert party agreement entered into amongst Ms. Ma, Mr. Yang, Ms. Yeh and Mr. Chen on September 13, 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)”	has the meaning ascribed to it under the Listing Rules and unless the context otherwise requires, refers to Ms. Ma, Mr. Yang, Ms. Yeh, Mr. Chen, Harmony Culture, Legend Key and Max One. Please refer to the section headed “Relationship with our Controlling Shareholders” in this document
“core connected person(s)”	has the meaning ascribed to it under the Listing Rules

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“COVID-19”	coronavirus disease, an infectious disease caused by the SARS-CoV-2 virus
“Crown Smart”	Crown Smart Investment Limited, a BVI business company established in the BVI with limited liability on March 15, 2004 and wholly owned by Ms. Zhang
“CSRC”	China Securities Regulatory Commission (中國證券監督管理委員會)
“Cybersecurity Review Measures”	the Cybersecurity Review Measures (《網絡安全審查辦法》), which was jointly released by the Cyberspace Administration of China (國家互聯網信息辦公室), the National Development and Reform Commission of the PRC, the MIIT, and several other PRC governmental authorities on December 28, 2021 and took effect on February 15, 2022
“Deed of Indemnity”	the deed of indemnity dated [•] and entered into among Ms. Ma, Mr. Yang, Ms. Yeh, Mr. Chen, Harmony culture, Legend Key and Max One, in favour of our Company (for itself and as trustee for its subsidiaries), further information of which please refer to “Statutory and general information – E. Other information – 1. Tax and other indemnities” in Appendix V to this document
“Deed of Non-competition”	the deed of non-competition dated [•] and entered into among our Founders, in favour of our Company, further information of which is set out in the section headed “Relationship with our Controlling Shareholders – Non-competition undertakings – Deed of Non-competition” in this document
“Director(s)”	the director(s) of our Company
“Distribution Agent”	an entity that is identified as an a distribution agent of our products under the Distribution Agent Assisted Distribution Model who is regarded as a buyer of our products from the legal and contractual perspective whilst regarded as our agent from the accounting perspective, details of which are set out in the section headed “Business – Distribution network” in this document

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“Distribution Agent Assisted Distribution Model”	the distribution model adopted by us for the distribution of our <i>MODONG</i> coffee and other products, details of which are set out in the section headed “Business – Distribution network” in this document
“Dr. Qian”	Dr. Qian, Sam Zhongshan (錢中山), our executive Director, chief executive officer and [REDACTED] Investor
“E-Commerce Law”	E-Commerce Law of the PRC (《中華人民共和國電子商務法》)
“Extreme Conditions”	the extreme conditions the government of Hong Kong may announce in the event of, for example, serious disruption of public transport services, extensive flooding, major landslides, or large-scale power outage after super typhoons according to the revised “Code of Practice in Times of Typhoons and Rainstorms” issued by the Hong Kong Labour Department
“Founder(s)”	Ms. Ma, Mr. Yang, Ms. Yeh and Mr. Chen  [REDACTED]
“Great Essence”	Great Essence Holdings Limited (formerly known as Star Plus Holding Ltd. and Star Plus Investment Co., Ltd.), an exempted company established in Cayman Islands with limited liability on February 15, 2016, which is wholly-owned by Mr. Lai and our connected person  [REDACTED]
“Group”, “our Group”, “the Group”, “we”, “us”, or “our”	our Company and our subsidiaries from time to time or, where the context so requires, in respect of the period prior to our Company became the holding company of our present subsidiaries, such subsidiaries as if they were subsidiaries of our Company at the relevant time
“Hangzhou Hengmei”	Hangzhou Hengmei Food Science & Technology Co., Ltd. (杭州衡美食品科技有限公司), a company established in the PRC with limited liability on June 21, 2012, an Independent Third Party

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“Hangzhou Talent Planet” Hangzhou Talent Planet Culture Media Limited (杭州天賦星球文化傳媒有限公司), a company established in the PRC with limited liability on January 14, 2022, a subsidiary which is owned as to 70% by our Company

“Harmony Culture” Harmony Culture Investment Limited, a BVI business company established in the BVI with limited liability on June 7, 2016, which is wholly owned by Ms. Ma and our Controlling Shareholder

“Hengmei Group” collectively, Hangzhou Hengmei and its subsidiaries from time to time

[REDACTED]

“Hong Kong” or “HK” the Hong Kong Special Administrative Region of the People’s Republic of China

“Hong Kong dollars” or “HK dollars” or “HK\$” Hong Kong dollars, the lawful currency of Hong Kong

[REDACTED]

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[REDACTED]

“Independent Third Party(ies)”	any entity(ies) or person(s), as far as our Directors are aware of, after having made all reasonable enquiries, not a connected person(s) of our Company within the meaning of the Listing Rules
“Individual Proprietor”	industrial and commercial household (個體工商戶), refers to individuals conducting business within the scope permitted by PRC law under its own trade name
“Inspection Opinions”	the two inspection opinions issued by Kunshan AMR in June 2020 and June 2021 in response to the temporary suspensions of bank accounts as described in the section headed “Business – Distribution network – Regulations relating to pyramid selling – The Temporary Suspension of Bank Accounts due to alleged pyramid selling” in this document

[REDACTED]

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[REDACTED]

“IP Authorization Agreement”	the IP authorization agreement entered into between the Company, Star Plus Development and JVR Music on August 30, 2021 as amended, supplemented or otherwise modified from time to time, including the supplemental agreement entered into by the parties on [•]
“IP Counsel”	ELLALAN, our legal advisors as to Hong Kong intellectual properties laws
“Jesports (Beijing)”	Jesports (Beijing) Cultural Development Company Limited (魔杰電競(北京)文化發展有限公司), a company established in the PRC with limited liability on May 23, 2016, and a wholly-owned subsidiary of Jesports (Kunshan)
“Jesports (Kunshan)”	Jesports (Kunshan) Network Technology Company Limited (魔杰電競(昆山)網路科技有限公司), a company established in the PRC with limited liability on January 27, 2016 and owned by Shanghai Yige, Kunshan Renben and Lhasa Juchuang by 46%, 27% and 27%, respectively
“Jointly-controlled Accounts”	bank account(s) of Kunshan Tingshe which are designated for the receipt of payments for the Kunshan Tingshe Distributed Products from the distributors and jointly controlled by Kunshan Tingshe and our Group pursuant to the Jointly-controlled Accounts Agreements

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“Jointly-controlled Accounts Agreement(s)”	the agreement(s) entered into between our Group and Kunshan Tingshe regarding the Jointly-controlled Account(s)
“Jtea (Kunshan)”	Jtea (Kunshan) Dining Company Limited (魔杰的茶(昆山)餐飲服務有限公司), a company established in the PRC with limited liability on June 9, 2020, and a wholly-owned subsidiary of Jesports (Kunshan)
“Jushi Creative”	Jushi Creative (Kunshan) Asset Management Company Limited (巨室星創(昆山)資產管理有限公司), a company established in the PRC with limited liability on December 17, 2015. To the knowledge of our Company, Jushi Creative was owned by Beijing Movishow Technology Co., Ltd (北京摩威秀科技有限公司) and Kunshan Renben as to 73% and 27%, respectively
“JVR Music”	JVR Music International Ltd. (杰威爾音樂有限公司), a company established in Taiwan with limited liability on January 26, 2007, 45%, 40%, 10% and 5% of its equity interest were held by Mr. Yang, Mr. Jay Chou, Mr. Fang and Ms. Yeh as of the Latest Practicable Date and our connected person
“J-Style Trip”	<i>J-Style Trip</i> (周遊記), a reality show starring Mr. Jay Chou, the season one of which was aired on Zhejiang Satellite TV from March to June 2020
“Kai Le”	Kai Le Investment Holdings I Ltd., an exempted company established in the Cayman Islands with limited liability in Jan 28, 2010 and wholly owned by Mr. Ho
“Kunshan AMR”	Kunshan Municipal Administration for Market Regulation (昆山市市場監督管理局)
“Kunshan Jiabao”	Kunshan Jiabao Netshang Culture Investment Co., Ltd. (昆山嘉寶網尚文化投資有限公司), a company established in the PRC with limited liability on January 31, 2012 and wholly owned by WS World (Kunshan) Digital Film Culture Development Co. Ltd. (網尚世界(昆山)數字電影文化發展有限公司), an Independent Third Party

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“Kunshan Jiameng”	昆山嘉夢管理諮詢有限公司 (Kunshan Jiameng Management Consultation Company Limited*), a company established in the PRC and wholly-owned by Independent Third Parties
“Kunshan Pilot Program”	a program established by the government authorities in Kunshan to encourage the development and operation of social e-commerce industry in Kunshan Program
“Kunshan Renben”	Kunshan Renben Cultural Consulting Agency Company Limited (昆山人本文創諮詢顧問有限公司), a company established in the PRC with limited liability on May 14, 2014, which was indirectly held by Lee, Chiu-yuan (李秋緣), Ma, Shou-cheng (馬壽成) and two Independent Third Parties as to 93.1%, 1% and 5.9%, respectively. Ma, Shou-cheng and Lee, Chiu-yuan is the brother and sister-in-law of Ms. Ma, respectively
“Kunshan Star Plus Action”	Kunshan Star Plus Action E-Commerce Company Limited (昆山巨星行動電子商務有限公司), a company established in the PRC with limited liability on March 17, 2016 and our wholly-owned subsidiary
“Kunshan Talent Planet”	Kunshan Talent Planet Culture Media Limited (昆山天賦星球文化傳媒有限公司), a company established in the PRC with limited liability on May 26, 2022, a subsidiary which is owned as to 70% by our Company
“Kunshan Tingshe”	Kunshan Tingshe E-Commerce Company Limited (昆山巨星汀奢電子商務有限公司), a company established in the PRC with limited liability on June 18, 2019, in which we held 80% equity interests prior to its disposal in May 2020

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“Kunshan Tingshe Distributed Products”	products of our Group which were distributed through Kunshan Tingshe under the Distribution Agent Assisted Distribution Model during the Track Record Period, including <i>MODONG</i> coffee (being the major product during the Track Record Period), <i>Molitone</i> prebiotic gummy (being introduced by our Group in January 2020), <i>MODONG</i> herb beverage and <i>MODONG</i> probiotics lyophilized powder (together with <i>MODONG</i> herb beverage, both being introduced by our Group in October 2021), as further explained in the section headed “Business – Distribution network – Distribution of Kunshan Tingshe Distributed Products under the Distribution Agent Assisted Distribution Model” in this document
“Lake Ranch”	Lake Ranch Limited, a BVI business company established in the BVI with limited liability on May 2, 2018 and wholly owned by Mr. Ho, and our Selling Shareholder
“Latest Practicable Date”	April 2, 2023, being the latest practicable date for ascertaining certain information in this document before its publication
“Legend Key”	Legend Key International Limited, a company established in Samoa with limited liability on July 25, 2018, the shares of which were held by Mr. Yang and Ms. Yeh as to 50% and 50%, respectively and our Controlling Shareholder
“Lhasa Juchuang”	Lhasa Economic and Technology Development Zone Juchuang Investment Company Limited (拉薩經濟技術開發區聚創投資有限公司), a company established in the PRC with limited liability on September 22, 2014. To the knowledge of our Company, the equity interest of Lhasa Juchuang was held by Wang Xiaoping (王孝萍) and Wang Guiqing (王貴青) in equal share; and each of Wang Xiaoping (王孝萍) and Wang Guiqing (王貴青) are Independent Third Parties
	[REDACTED]
“Listing Committee”	the Listing Committee of the Stock Exchange

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[REDACTED]

“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange, as amended, supplemented or otherwise modified from time to time
“Liu-related Nijigen-style Personality(ies) Cooperation Agreement”	the cooperation agreement dated July 8, 2022 and entered into between our Group, Mr. Liu, Ms. Vivi Wang and W&V regarding the creation and design of nijigen-style personalities inspired by Mr. Liu and Ms. Vivi Wang
“Liu’s Performance-related Cooperation Agreements”	the cooperation agreements (as supplemented from time to time) entered into between, among others, our Group and Mr. Liu in 2021 and 2022 regarding the entertainment and performance business of Mr. Liu in the PRC
“Long Precise”	Long Precise Limited, a BVI business company established in the BVI with limited liability on January 16, 2018. To the knowledge of our Company, Long Precise was owned as to 61.47% and 38.53% by Mr. Ho and Ms. Zhang respectively, our [REDACTED] Investor. On [•], Long Precise transferred all the Shares it owned to Kai Le and Crown Smart
“M&A Rules”	Regulations on Merger with and Acquisition of Domestic Enterprises by Foreign Investors (《關於外國投資者併購境內企業的規定》) jointly issued by the MOFCOM, the SASAC, the SAT, the CSRC, the SAIC and the SAFE on August 8, 2006, effective as of September 8, 2006 and amended on June 22, 2009
“Macau”	the Macau Special Administrative Region of the PRC
“Main Board”	the stock market (excluding the option market) operated by the Stock Exchange which is independent from and operated in parallel with GEM of the Stock Exchange
“Main Distribution Agreement”	the distribution agreement entered into between our Group and Kunshan Tingshe from time to time for the Kunshan Tingshe Distributed Products

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“Max One”	Max One Ltd., a company established in the Republic of Mauritius with limited liability on May 2, 2011 and continued in Samoa which is wholly-owned by Mr. Chen and our Controlling Shareholder
“Memorandum” or “Memorandum of Association”	the memorandum of association of our Company adopted by the Shareholders by a special resolution passed on [•], with effect from the [REDACTED]
“MIIT”	Ministry of Industry and Information Technology of the PRC (中華人民共和國工業和信息化部)
“MOFCOM”	Ministry of Commerce of the PRC (中華人民共和國商務部)
“Mr. Chen”	Mr. Chen, Chung (陳中), our Founder, Controlling Shareholder and non-executive Director
“Mr. Fang”	Mr. Fang, Wenshan (方文山), a lyricist of Chinese pop music, a music producer and our chief cultural officer
“Mr. Harlem Yu”	Mr. Harlem Yu (庾澄慶), a singer and songwriter in Chinese pop music industry
“Mr. Ho”	Mr. Ho, Chi Sing (何志成), our [REDACTED] Investor
“Mr. Jay Chou”	Mr. Jay Chou (周杰倫), a superstar that has been well-known in Chinese-speaking communities for over 20 years
“Mr. Lai”	Mr. Lai, Kwok Fai Franki (賴國輝), our substantial shareholder, executive Director, chief financial officer and [REDACTED] Investor
“Mr. Liu”	Mr. Liu Keng-hung (劉畊宏), a celebrity in the fitness and body-building sector
“Mr. Yang”	Mr. Yang, Chun-Jung (楊峻榮), our Founder, Controlling Shareholder and non-executive Director
“Ms. Ma”	Ms. Ma, Hsin-Ting (馬心婷), our Founder, Controlling Shareholder, executive Director
“Ms. Vivi Wang”	Ms. Wang Peiyun (王佩云), Mr. Liu’s spouse

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“Ms. Yeh” Ms. Yeh, Hui-Mei (葉惠美), our Founder, Controlling Shareholder and Mr. Jay Chou’s mother

“Ms. Zhang” Ms. Zhang, Jing (張靜), the spouse of Dr. Qian and [REDACTED] Investor

[REDACTED]

“Option(s)” the share option(s) granted/to be granted pursuant to the terms and conditions of the Share Option Schemes

“Option Price” in respect of any Option the price determined by the Board and notified to an Option-holder

“Option-holder” a person holding an Option (and, where relevant, includes his personal representatives)

“Ordering Management System” a mobile SaaS system that we operate by way of a channel-faced WeChat mini-program which provides a centralized system to manage the ordering and delivery of our major products. The Ordering Management System comprises two subsystems, namely the Ordering System and the QR Code System, the details of which are set out in the section headed “Business – Distribution network – Product ordering and tracking system” in this document

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“Ordering System” the ordering system, which enables our distributors and the sub-distributors to place sales orders and records the delivery of products from our warehouse to our distributors or sub-distributors

### [REDACTED]

“[REDACTED] Share Option Scheme” the [REDACTED] share option scheme approved and adopted by our Company on [•], the principal terms of which are set out in the paragraph headed “Statutory and general information – D. Share Option Schemes – 2. [REDACTED] Share Option Scheme” in Appendix V to this document

“PRC Legal Advisors” Han Kun Law Offices, our legal advisors on PRC laws

“[REDACTED] Investment(s)” certain rounds of transfers or financing carried out by our Group or Shareholders before the [REDACTED], details of which are set out in the section headed “History, development and Reorganization – [REDACTED] Investments” in this document

“[REDACTED] Investors” the investors of the [REDACTED] Investments

“[REDACTED] Share Option(s)” Option(s) granted under the [REDACTED] Stock Incentive Plan

“[REDACTED] Stock Incentive Plan” the [REDACTED] stock incentive plan approved and adopted by our Company on August 3, 2020, the principal terms of which are set out in the paragraph headed “Statutory and general information – D. Share Option Schemes – 1. [REDACTED] Stock Incentive Plan” in Appendix V to this document

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[REDACTED]

“QR Code System” the QR code system, which keeps track of the movement of our products from our distributor or sub-distributors to the end-consumers

“Regulation on the Prohibition of Pyramid Selling” Regulation on the Prohibition of Pyramid Selling (《禁止傳銷條例》), which was issued by the State Council of China on August 23, 2005, and took effect on November 1, 2005

[REDACTED]

“Reorganization” the reorganization arrangements undertaken by our Group in preparation for the [REDACTED], details of which are set out in the section headed “History, development and Reorganization – Reorganization” in this document

“Reporting Accountant” PricewaterhouseCoopers, the reporting accountant of our Company

“Resurgence” the resurgence of COVID-19 pandemic, including the highly transmissible Omicron variant, in various districts in the PRC since late 2021, which had subsequently developed into a large-scale outbreak in the first half of the 2022

“RMB” or “Renminbi” 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)

[REDACTED]

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“SAFE Circular No. 37”	The Notice of the State Administration of Foreign Exchange on the Administration of Foreign Exchange Involved in Overseas Investment, financing and Return on Investment Conducted by Residents in China via Special Purpose Companies (《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局有關問題的通知》) promulgated by SAFE with effect from July 14, 2014
“SAIC”	the State Administration of Industry and Commerce of the PRC (中華人民共和國國家工商行政管理總局), which has now been merged into the SAMR
“SAMR”	the State Administration for Market Regulation of the PRC (中華人民共和國國家市場監督管理總局)
“SASAC”	the State-owned Assets Supervision and Administration Commission of the State Council of the PRC (中華人民共和國國務院國有資產監督管理委員會)
“SAT”	the State Administration of Taxation of the PRC (中華人民共和國國家稅務總局)
“SCNPC”	the Standing Committee of the National People’s Congress (全國人民代表大會常務委員會)
“Secret Music (HK)”	Secret Music (HK) Limited (秘密音樂(香港)有限公司), a company established in Hong Kong with limited liability on July 4, 2018, a subsidiary which was owned by our Company and Sapphire Prismatic Limited as to 50% and 50%, respectively
“Selected Distributor(s)”	our distributor(s) who are selected by Kunshan Tingshe and entitled to sales volume based fees (details of which are discussed in the section headed “Business – Distribution network – Distribution Agent Assisted Distribution Model – Distribution of Kunshan Tingshe Distributed Products and risk of channel-stuffing – Pricing arrangement and discounts, incentives and fees in relation to the sales of Kunshan Tingshe Distributed Products” in this document)
“Selling Shareholder”	Lake Ranch, in the capacity of the seller of the [REDACTED] Shares pursuant to the [REDACTED]

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“SFC”	Securities and Futures Commission of Hong Kong
“SFO”	Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
“Shanghai Star Plus IP”	Shanghai Star Plus IP Creative Cultural Company Limited (上海星創智權文化創意有限公司), a company established in the PRC with limited liability on November 29, 2021 and our wholly-owned subsidiary
“Shanghai Yige”	Yige Corporation Management Consulting (Shanghai) Company Limited (倚格企業管理諮詢(上海)有限公司), a company established in the PRC with limited liability on June 20, 2016 and our connected person by virtue of Mr. Yang, Ms. Yeh and Mr. Fang indirectly holding 45%, 45% and 10% of its equity interest, respectively
“Share(s)”	ordinary share(s) in the share capital our Company with nominal value US\$0.00001 each
“Share Option Schemes”	the [REDACTED] Stock Incentive Plan and the [REDACTED] Share Option Scheme
“Shareholder(s)”	holder(s) of our Share(s)

[REDACTED]

“Sole Sponsor” CMBC International Capital Limited

[REDACTED]

“Star Media” Star Media Global Ltd., a BVI business company established in the BVI with limited liability on February 2, 2016 and wholly owned by Mr. Lai, our connected person

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“Star Plus Action (HK)”	Star Plus Action (HK) Limited (巨星行動文化(香港)有限公司) (formerly known as Star Action Cultural (HK) Limited), a company established in Hong Kong with limited liability on December 5, 2019 and our wholly-owned subsidiary
“Star Plus Aijia”	Star Plus Aijia (Kunshan) E-Commerce Company Limited (星創愛嘉(昆山)電子商務有限公司), a company established in the PRC with limited liability on December 1, 2022 and our wholly-owned subsidiary
“Star Plus Aiyou”	Star Plus Aiyou (Kunshan) E-Commerce Company Limited (星創愛優(昆山)電子商務有限公司), a company established in the PRC with limited liability on September 29, 2022 and our wholly-owned subsidiary
“Star Plus Development”	Star Plus Development Limited (巨星文創發展有限公司) (formerly known as Jolly Concept Enterprises Limited (創熹企業有限公司)), a BVI business company established in the BVI with limited liability on December 21, 2007 and our wholly-owned subsidiary
“Star Plus Entertainment”	Star Plus Entertainment (HK) Limited (巨星文創娛樂(香港)有限公司) (formerly known as Talent Will International Investment Limited (駿志國際投資有限公司)), a company established in Hong Kong with limited liability on November 3, 2015 and our wholly-owned subsidiary
“Star Plus Entertainment (Hangzhou)”	Star Plus Entertainment (Hangzhou) Creative Culture Company Limited (杭州星創藝創想文娛有限公司), a company established in the PRC with limited liability on March 11, 2022 and our wholly-owned subsidiary
“Star Plus Entertainment (Kunshan)”	Star Plus Entertainment (Kunshan) Company Limited (星創藝(昆山)文娛有限公司), a company established in the PRC with limited liability on June 29, 2021 and our wholly-owned subsidiary
“Star Plus Excellence”	Star Plus Excellence (Kunshan) E-Commerce Company Limited (星創優選(昆山)電子商務有限公司), a company established in the PRC with limited liability on June 7, 2021 and our wholly-owned subsidiary

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## DEFINITIONS

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“Star Plus IP”	Star Plus IP (HK) Limited (巨星文創智權(香港)有限公司), a company established in Hong Kong with limited liability on August 2, 2018 and our wholly-owned subsidiary
“Star Plus IP (Kunshan)”	Star Plus IP (Kunshan) Creative Cultural Company Limited (星創智權(昆山)創意文化有限公司), a company established in the PRC with limited liability on June 30, 2021 and our wholly-owned subsidiary
“Star Plus J Movie”	Star Plus J Movie (HK) Limited (巨星傑爾影業(香港)有限公司) (formerly known as J Movie (HK) Limited (巨星傑爾影業(香港)有限公司)), a company established in Hong Kong with limited liability on July 26, 2018 and our wholly-owned subsidiary
“Star Plus JM (Kunshan)”	Star Plus JM (Kunshan) Cultural Development Company Limited (星創杰影(昆山)文化發展有限公司), a company established in the PRC with limited liability on July 1, 2021 and our wholly-owned subsidiary
“Star Plus Meishang”	Star Plus Meishang (Kunshan) E-Commerce Company Limited (星創美尚(昆山)電子商務有限公司), a company established in the PRC with limited liability on December 1, 2022 and our wholly-owned subsidiary
“Star Plus Meiyou”	Star Plus Meiyou (Kunshan) E-Commerce Company Limited (星創美優(昆山)電子商務有限公司), a company established in the PRC with limited liability on December 1, 2022 and our wholly-owned subsidiary
“Star Plus (Kunshan)”	Star Plus Cultural (Kunshan) Investment Company Limited (巨室文創(昆山)投資有限公司), a company established in the PRC with limited liability on November 4, 2015 and our wholly-owned subsidiary
“Star Plus (Taiwan)”	Star Plus Creative Cultural Company Limited (巨星創意文化股份有限公司), a company established in Taiwan with limited liability on March 2, 2023 and our wholly-owned subsidiary
“State Council”	the PRC State Council (中華人民共和國國務院)

[REDACTED]

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## DEFINITIONS

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“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Strengthening Regulations”	Regulations in Relation to Strengthening the Regulation of Entertainment Industry (關於進一步加強文藝節目及其人員管理的通知), which was released by the General Office of the National Radio and Television Administration, on September 2, 2021
“subsidiary(ies)”	has the meaning ascribed to it in the Listing Rules
“Taiwan Investment Commission”	the Investment Commission of the Ministry of Economic Affairs of Taiwan
“Taiwan Legal Advisors”	LCS & Partners, our legal advisors as to Taiwan laws
“Taiwan Shareholders”	our Shareholders who are holders of Taiwan passports
“Takeovers Codes”	The Codes on Takeovers and Mergers and Share Buy-backs, as amended, supplemented or otherwise modified from time to time
“Talent Planet”	Talent Planet (HK) Limited (天賦星球(香港)有限公司), a company established in Hong Kong with limited liability on November 26, 2021, our subsidiary which was owned by Star Plus IP and W&V as to 70% and 30%, respectively
“Track Record Period”	the period comprising the four financial years ended December 31, 2019, 2020, 2021 and 2022
“Trial Measures”	Trial Administrative Measures of Overseas Securities Offering and Listing by Domestic Companies (境內企業境外發行證券和上市管理試行辦法) which was approved by the State Council and released by the CSRC on February 17, 2023

[REDACTED]

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## DEFINITIONS

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“United States”, “U.S.” or “US”	United States of America, its territories, its possessions and all areas subject to its jurisdiction
“US dollars”, “U.S. dollars” or “US\$”	United States dollars, the lawful currency of the United States
“U.S. Securities Act”	United States Securities Act of 1933, as amended, and the rules and regulations promulgated thereunder

### [REDACTED]

“W&V”	W&V Limited, a company incorporated in the BVI with limited liability, which is owned as to 95% by Ms. Meng Ching-Jung (孟慶榮) and 5% by Ms. Vivi Wang, a controlling shareholder of Talent Planet
%	per cent.

*Unless otherwise specified, all references to any shareholdings in our Company following the completion of the [REDACTED] and the [REDACTED] assume that the [REDACTED] is not exercised and no additional Shares are issued under the [REDACTED] Stock Incentive Plan and [REDACTED] Share Option Scheme.*

*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.*