

DATED 18th June, 2024

GOLDEN SKY ENTERTAINMENT LIMITED

**WANIN INTERNATIONAL CO., LIMITED
(網銀國際股份有限公司)**

and

WILKINSON & GRIST

ESCROW AGREEMENT

WILKINSON & GRIST
6th Floor, Prince's Building
10 Chater Road, Central
Hong Kong

THIS ESCROW AGREEMENT (this “**Agreement**”) is made the 18th day of June, 2024 (the “**Effective Date**”)

AMONG:

- (1) **GOLDEN SKY ENTERTAINMENT LIMITED** (Company No. LL07378), incorporated under the laws of Labuan with its registered office situate at Level 5(A), Main Office Tower, Financial Park Labuan Complex, Jalan Merdeka, 87000 Federal Territory of Labuan, Malaysia (“**Party A**”);
 - (2) **WANIN INTERNATIONAL CO., LIMITED** (網銀國際股份有限公司) (Taiwan Unified Business Number No.24438615), a company incorporated under the laws of Taiwan with its registered address situate at (40756) 28F-1, No.238, Shizheng North 2nd Road, Xitun District, Taichung City, Taiwan, R.O.C. (“**Party B**”); and
 - (3) **WILKINSON & GRIST** of 6th Floor, Prince’s Building, 10 Chater Road, Central, Hong Kong (the “**Escrow Agent**”),
- (together the “**Parties**” and each a “**Party**”).

WHEREAS:

- A. Party A, Party B and other related parties are negotiating the terms of the proposed purchase of shares of Vie Show Cinemas Co. Ltd. (威秀影城股份有限公司) by Party B from Party A and is expected to enter into a share purchase agreement in relation to the sale and purchase of shares (the “**Share Purchase Agreement**”).
- B. It is a condition of the parties that the negotiation be proceeded with only upon Party B depositing the sum of USD 38,616,401 (the “**Escrow Amount**”) with the Escrow Agent to be held in escrow by the Escrow Agent in accordance with and subject to the terms and conditions of this Agreement.

NOW IT IS HEREBY AGREED as follows:

1. ESCROW AMOUNT

- 1.1 Party B shall deposit and the Escrow Agent shall accept from Party B the deposit of the Escrow Amount within fourteen (14) days from the date hereof. The net amount of the Escrow Amount shall be credited to the client’s account of the Escrow Agent maintained with The Bank of East Asia, Limited (US dollars account number 015-514-68-01473-3). Party B shall give prior written notice to the Escrow Agent (with a copy to Party A) before the Escrow Amount is credited to the aforesaid account, which written notice shall specify the exact amount of the Escrow Amount and the date on which it is to be credited. The Escrow Agent shall keep the Escrow Amount in its client account maintained with a licensed bank in Hong Kong as it deems fit and shall account to the recipient of the Escrow Amount (or any part thereof) of interest calculated at the rate of 0.25% per annum from the date of receipt by the Escrow Agent to the day immediately preceding the release of the same absolutely.

- 1.2 Party A and Party B hereby jointly and severally authorize the Escrow Agent, after its receipt of the written instruction in the form as specified below (the “**Instruction**”), subject to Section 1.3 below, to release the Escrow Amount (in whole or in part) (a) to Party A or Party B on the Business Day (if such Instruction is received before 1:00 p.m. on a Business Day) (or not later than the immediately following Business Day (if such Instruction is received after 1:00 p.m. on a Business Day)) of receipt of the Instruction by the Escrow Agent of and in accordance with a written instruction in the form as set forth in Appendix I A, Appendix I B or Appendix I C (as the case may be) signed by Party A and Party B and delivered in accordance with Section 2.3 without further action or instructions of Party A or Party B; or (b) to Party B if no Instruction (for all or part of the Escrow Amount) is received by the Escrow Agent on or before 16th September, 2024 (the “**Long Stop Date**”) without further action or instruction of Party A or Party B. Party A and Party B agree that no more than two Instructions shall be given to the Escrow Agent under this Agreement. For the avoidance of doubt, once an Instruction has been received by the Escrow Agent on or before the Long Stop Date, the Escrow Agent cannot release the Escrow Amount (in whole or in part) unless such release is in accordance with an Instruction.
- 1.3 Other than as provided in Section 1.2, the Escrow Agent shall be authorized to release all or any part of the Escrow Amount (together with interests accrued thereon (if any)) upon receipt of and in accordance with a court order of the Hong Kong courts (“**Court Order**”) and the Escrow Agent is hereby authorized and directed to pay the Escrow Amount (together with interests accrued thereon (if any)), or any relevant part thereof, in accordance with such Court Order.
- 1.4 Any payment of the Escrow Amount or any part thereof in accordance with Section 1 shall represent a full and final discharge of the obligations of the Escrow Agent with respect to such payment and following such release the Escrow Agent shall have no liability whatsoever to Party A or Party B with respect to such payment.
- 1.5 Payment of the Escrow Amount or any part thereof to Party A and Party B will only be transferred to or deposited into the bank account as set out in Appendix I A, Appendix I B and Appendix I C (as the case may be) or such other account in the name of Party A or Party B (as the case may be) notified by the relevant Party and as may be approved by the Escrow Agent at its sole discretion.
- 1.6 For the avoidance of doubt, the Escrow Agent shall not be required to interpret, act upon, refer to or be bound by any provision of any agreement or document between Party A, Party B and/or any other person.
- 1.7 In this Agreement,

“**Business Day**” means any day on which commercial banks in Hong Kong are generally open for business (other than a Saturday, Sunday or a day on which a tropical cyclone warning no.8 or above or a “black” rainstorm warning signal is hoisted in Hong Kong at any time between 8:00 a.m. and 6:00 p.m., Hong Kong time).

2. INDEMNITY, LIMITATION OF LIABILITY AND COMPENSATION

- 2.1 Party A and Party B hereby jointly and severally undertake to indemnify and keep indemnified the Escrow Agent against all actions, liabilities, damages, claims, costs and expenses or otherwise whatsoever in respect of any claim, action or otherwise brought by

any third party against the Escrow Agent arising out of or in connection with this Agreement, save where such claim, action or otherwise is caused directly by the fraud, gross negligence or wilful misconduct on the part of the Escrow Agent.

- 2.2 The Escrow Agent shall not be liable to any person by reason of any error of judgment or of any act done or step taken or omitted by it, or for any mistake of fact or law, in connection with the performance of its obligations under this Agreement or the default of the bank in which the Escrow Amount is deposited, unless caused by or arising out of a breach by it of the terms of this Agreement or by reason of fraud, gross negligence or wilful misconduct on the part of the Escrow Agent.
- 2.3 The Escrow Agent shall be entitled to rely upon, and shall be protected in acting upon, and shall be entitled to treat as genuine, and as the document it purports to be, any letter, paper or other document furnished or purporting to be furnished to it by Party A or Party B including without limitation the Instruction, and believed by the Escrow Agent, acting in good faith, to be genuine and to have been signed and presented on behalf of such party or parties, without any necessity for the Escrow Agent to enquire as to the due authorization of the relevant signatories. All Instructions, notices or communication given to the Escrow Agent under this Agreement shall be signed by one authorized signatory of each relevant Party, whose signature shall conform to his or her specimen signature set forth in Appendix II and sent by fax to the fax number of the Escrow Agent or by email to the email address of the Escrow Agent as respectively set out in Section 6 from an email address which appears to be fiona.chow@goldenharvest.com, peter.wong@goldenharvest.com, haylie.cheung@goldenharvest.com or lawyer@everlex.com.tw. Each Party may amend the list of its authorized signatory(ies) by written notice to the Escrow Agent (copied to the other Parties) signed by one authorized signatory of such Party, whose signature shall conform to his or her specimen signature set forth in Appendix II and such notice shall be accompanied with the specimen signature of the new authorized signatory(ies) of such Party.
- 2.4 As compensation for its services to be rendered under this Agreement, the Escrow Agent shall be paid by Party A and Party B an initial non-refundable fee of HK\$100,000 in respect of services so rendered for the initial 12 months after the date hereof. Such initial fee shall be paid by Party A and Party B to the Escrow Agent within two (2) Business Days of the date hereof. Thereafter, for so long as this Agreement is in force, Party A and Party B shall pay the Escrow Agent on each anniversary of the Effective Date an annual non-refundable renewal fee of HK\$50,000. Whilst the liabilities of Party A and Party B for payment of the initial fee and the renewal fee shall be joint and several, it is agreed between Party A and Party B that each of them will arrange for 50% of such initial fee or renewal fee to be paid to the Escrow Agent before the relevant due date.

The Escrow Agent shall also be entitled to reimbursement from Party A and Party B for all reasonable expenses, disbursements and advances, if any, incurred or made by it in connection with the carrying out of its duties under this Agreement, including but not limited to expenses incurred in the due diligence carried out against Party A and Party B. Any fees or expenses of the Escrow Agent or its lawyers or advisers which are not paid as provided for herein may be taken from the Escrow Amount.

- 2.5 Notwithstanding any provisions of this Agreement to the contrary,
- (a) all bank and remittance fees and charges in effecting any payment by the Escrow Agent under this Agreement shall be on account of the relevant recipient(s) of such payment; and
 - (b) the Escrow Agent shall not be liable for any break costs, penalties or loss of accrued interest as a result of or consequential upon the release of the Escrow Amount (or any part thereof) before its maturity (if applicable) unless arising as a result of Section 3.1.
- 2.6 The Escrow Agent shall not be under any duty to give the Escrow Amount held by it hereunder any greater degree of care than it gives its own similar property.
- 2.7 This Agreement expressly sets forth all the duties of the Escrow Agent with respect to any and all matters pertinent thereto. No implied duties or obligations shall be read into this Agreement against the Escrow Agent.
- 2.8 The Escrow Agent may act pursuant to the advice of lawyers or other professional advisers with respect to any matter relating to this Agreement and shall not be liable for any action taken or omitted in accordance with such advice.

3. CHANGE OF ESCROW AGENT

- 3.1 The Escrow Agent may at any time resign by giving not less than 30 days' prior notice in writing to Party A and Party B.
- 3.2 Party A and Party B may at any time jointly remove the Escrow Agent by giving not less than 30 days' notice in writing to the Escrow Agent.
- 3.3 Forthwith upon receiving a notice of resignation or giving a notice of removal, Party A and Party B shall jointly appoint a successor escrow agent to hold the Escrow Amount on the terms and conditions, mutatis mutandis, of this Agreement.
- 3.4 If, on or before the date of expiry of a notice of resignation or removal, the Escrow Agent receives joint written notice (an "**Appointment Notice**") from both Party A and Party B of the name and address of a successor escrow agent together with a direction to pay the Escrow Amount to the successor escrow agent, the Escrow Agent shall make such payment but (as they hereby acknowledge) at the risk of Party A and Party B, save for the fraud, gross negligence and willful misconduct of the Escrow Agent.
- 3.5 Failing receipt of an Appointment Notice on or before the date of expiry of a notice of resignation or removal, the resignation or removal of the Escrow Agent shall take effect and the Escrow Agent shall have no further duties or obligations under this Agreement save that if Party A and Party B shall not have appointed a successor escrow agent by the date such resignation or removal shall become effective, the Escrow Agent hereby agrees to continue to hold the Escrow Amount to the order of Party A and Party B until a successor escrow agent is appointed on the understanding that the Escrow Agent shall hold such moneys as bare custodian and shall have no further duties or obligations under this Agreement. In such a case, at any time before receipt of the Appointment Notice, the Escrow Agent: (a) shall only release the Escrow Amount on receipt of written instructions from Party A and Party B; and (b) may return the Escrow Amount to Party B by cheque or

by wire transfer of immediately available funds to the bank account of Party B specified in Appendix I C after the Long Stop Date if no Instruction (for all or part of the Escrow Amount) has been received on or before the Long Stop Date.

4. GENERAL

- 4.1 This Agreement may only be varied by the written agreement of the Parties hereto. Each Party shall bear its own legal costs in connection with the preparation, implementation and execution of this Agreement.
- 4.2 This Agreement may be entered into by the Parties by executing a counterpart hereof. All such counterparts when taken together shall constitute one and the same instrument and this Agreement shall only take effect upon the execution by each of the Parties hereto.
- 4.3 For the purposes of the Contracts (Rights of Third Parties) Ordinance (Cap. 623) and notwithstanding any other provision of this Agreement, this Agreement is not intended to, and does not, give any person who is not a party to it any right to enforce any of its provisions.
- 4.4 Party B represents and warrants that no part of the Escrow Amount represents the proceeds of any money laundering or terrorist financing (as respectively defined in the Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap 615)).

5. CONFIDENTIALITY

The terms and conditions contained in this Agreement, including without limitation its existence, are confidential information and shall not be disclosed by any Party hereto to any other person, entity or company (other than to such Party's advisers or agents) unless such disclosure is required by applicable laws or regulations of relevant stock exchanges or regulatory authorities. If any Party determines that it is so required to disclose information regarding this Agreement it shall, to the extent that it is legal and reasonably practicable, before making any such disclosure, consult with the other Parties hereto regarding the timing, content and manner of such disclosure and, to the extent possible, seek confidential treatment for such portion of the disclosure as may reasonably be requested by any other Party. Each Party agrees to indemnify and keep indemnified the other Parties, their respective partners, officers, directors, employees and agents from and against any cost, expense, loss or liability directly sustained or incurred by such other Party as a result of the breach by such Party of this Section 5.

6. NOTICES

- 6.1 Any notice or other communication given or made under this Agreement shall be in writing and delivered or sent to the relevant Party at its address or fax number or email address set out below (or such other address, fax number or email address as the addressee has by prior written notice specified to the other Parties):

(A) Party A: Golden Sky Entertainment Limited
Contact Address: Unit 2101, YF Life Tower,
33 Lockhart Road

Wan Chai
Hong Kong
Fax No: (852) 2353 5989
Attention: Fiona Chow / Peter Wong
Email address: fiona.chow@goldenharvest.com;
peter.wong@goldenharvest.com

- (B) Party B: Wanin International Co., Limited
Contact Address: (40756) 28F-1, No.238, Shizheng North 2nd Road, Xitun District, Taichung City, Taiwan
Fax No: (886) 4 2452 2911
Attention: Teresa Lin
Email address: Teresa_Lin@wanin.tw; serena.chung@wanin.tw
- (C) Escrow Agent: The Escrow Agent
Contact Address: 6th Floor, Prince's Building, 10 Chater Road, Central, Hong Kong
Fax No: (852) 2520 2090
Attention: Mr. Raymond Chan
Email address: raymondchan@wilgrist.com; hulkalo@wilgrist.com

6.2 Any notice or other communication hereunder shall be deemed to have been delivered (a) if given or made by letter, when actually delivered to the relevant address; and (b) if given or made by fax or by email, when received.

6.3 The Escrow Agent shall only be required to rely on any notice, instruction or other communication given by Party A or Party B if it is signed by one of its authorized signatories whose names are set out in Appendix II using the specimen signature set out therein.

7. **GOVERNING LAW AND JURISDICTION**

This Agreement shall be governed by and construed in accordance with the laws of Hong Kong and the Parties hereby irrevocably submit to the exclusive jurisdiction of the Hong Kong courts in respect of all disputes in connection with the terms of this Agreement.

IN WITNESS whereof the hands of the Parties hereto the date and year first before written.


EXECUTION PAGE

SIGNED by **Chow Sau Fong,**)
Fiona)
for and on behalf of)
GOLDEN SKY ENTERTAINMENT)
LIMITED)
in the presence of:-)


Chow Sau Fong Fiona (2024年6月18日 15:37 GMT+8)

SIGNED by **Hsiao, Cheng-Hao**)
for and on behalf of)
WANIN INTERNATIONAL CO.,)
LIMITED)
in the presence of:-)





SIGNED by **Raymond Chan**)
for and on behalf of)
WILKINSON & GRIST)
in the presence of:-)



APPENDIX I A
FORM OF WRITTEN INSTRUCTIONS

Date:

To: Wilkinson & Grist
6th Floor
Prince's Building
10 Chater Road, Central
Hong Kong
Attention: Mr. Raymond Chan

Dear Sirs,

Escrow Agreement dated 18th June, 2024 by and among Goldern Sky Entertainment Limited, Wanin International Co., Limited and Wilkinson & Grist (the "Agreement")

Terms used in this notice shall have the same meanings as defined in the Agreement.

We hereby instruct you, pursuant to Section 1.2 of the Agreement that the WY Sale Shares (as defined in the Share Purchase Agreement) has been delivered to Party B, and to release USD 32,823,941, together with interest accrued thereon calculated in accordance with Section 1.1 of the Agreement (subject to deduction of bank charges for the transfer) by direct transfer to or by cheque and deposit to:

Beneficiary Name: Golden Sky Entertainment Limited
Bank Name : Dah Sing Bank, Limited
Bank Address : Shop No. G7, G7A & G8, Ground Floor, Dah Sing
Financial Centre, 248 Queen's Road East, Wan Chai, Hong
Kong
Account No. : 040-774-7019319-4 (Multicurrency)
Swift Code : DSBAHKHH
Reference : Escrow Arrangement - W&G

Yours faithfully,

GOLDEN SKY ENTERTAINMENT
LIMITED

WANIN INTERNATIONAL CO.,
LIMITED

APPENDIX I B
FORM OF WRITTEN INSTRUCTIONS

Date:

To: Wilkinson & Grist
6th Floor
Prince's Building
10 Chater Road, Central
Hong Kong
Attention: Mr. Raymond Chan

Dear Sirs,

Escrow Agreement dated 18th June, 2024 by and among Goldern Sky Entertainment Limited, Wanin International Co., Limited and Wilkinson & Grist (the "Agreement")

Terms used in this notice shall have the same meanings as defined in the Agreement.

We hereby instruct you, pursuant to Section 1.2 of the Agreement that Registration Completion (as defined in the Share Purchase Agreement) has occurred, and to release USD 5,792,460, together with interest accrued thereon calculated in accordance with Section 1.1 of the Agreement (subject to deduction of bank charges for the transfer) by direct transfer to or by cheque and deposit to:

Beneficiary Name:	Golden Sky Entertainment Limited
Bank Name :	Dah Sing Bank, Limited
Bank Address :	Shop No. G7, G7A & G8, Ground Floor, Dah Sing Financial Centre, 248 Queen's Road East, Wan Chai, Hong Kong
Account No. :	040-774-7019319-4 (Multicurrency)
Swift Code :	DSBAHKHH
Reference :	Escrow Arrangement - W&G

Yours faithfully,

GOLDEN SKY ENTERTAINMENT
LIMITED

WANIN INTERNATIONAL CO.,
LIMITED

APPENDIX I C
FORM OF WRITTEN INSTRUCTIONS

Date:

To: Wilkinson & Grist
6th Floor
Prince's Building
10 Chater Road, Central
Hong Kong
Attention: Mr. Raymond Chan

Dear Sirs,

Escrow Agreement dated 18th June, 2024 by and among Goldern Sky Entertainment Limited, Wanin International Co., Limited and Wilkinson & Grist (the "Agreement")

Terms used in this notice shall have the same meanings as defined in the Agreement.

We hereby instruct you, pursuant to Section 1.2 of the Agreement that Registration Completion (as defined in the Share Purchase Agreement) has not occurred, and to release USD 5,792,460, together with interest accrued thereon calculated in accordance with Section 1.1 of the Agreement (subject to deduction of bank charges for the transfer) by direct transfer to or by cheque and deposit to:

Bank Name	:	KGI Bank
Bank Address	:	9F., No.135, Dunhua N. Rd., Songshan Dist., Taipei City, TAIWAN, R.O.C.
SWIFT CODE	:	CDIBTWTP
A/C Name	:	WANIN INTERNATIONAL CO., LIMITED
USD A/C	:	60691000086668
Reference	:	Escrow Arrangement - W&G

Yours faithfully,

GOLDEN SKY ENTERTAINMENT
LIMITED

WANIN INTERNATIONAL CO.,
LIMITED


APPENDIX II
AUTHORIZED SIGNATORIES

Golden Sky Entertainment Limited:


Name of Authorized Signatory

Specimen Signature

Chow Sau Fong, Fiona


Chow Sau Fong Fiona (2024年6月18日 15:37 GMT+8)

Wong Pit Lap

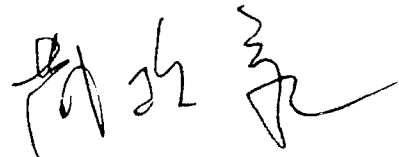

PIT LAP WONG (2024年6月19日 15:43 GMT+8)

Wanin Internation Co, Limited:

Name of Authorized Signatory

Specimen Signature

Hsiao, Cheng-Hao (蕭政豪)



簽名: Chien Wei Hsu
Chien Wei Hsu (2024年6月18日 15:35 GMT+8)

電子郵件: wei1026@wanin.tw

Escrow Agreement (exe)(1954451.1)


最終稽核報告

2024-06-18


建立日期:	2024-06-18
作者:	網銀國際股份有限公司 電子簽署 (awsc120@wanin.tw)
狀態:	已簽署
交易 ID:	CBJCHBCAABAAZUyeNrHBqrgy6-ANsRGN43iR5AyqE2nd


「Escrow Agreement (exe)(1954451.1)」操作記錄


- 📁 網銀國際股份有限公司 電子簽署 (awsc120@wanin.tw) 已建立文件
2024-06-18 - 上午 07:32:56 GMT
- ✉️ 已透過電子郵件傳送文件給 mandy@wanin.tw 進行簽署
2024-06-18 - 上午 07:33:02 GMT
- ✉️ 已透過電子郵件傳送文件給 weihsu chian (wei1026@wanin.tw) 進行簽署
2024-06-18 - 上午 07:33:02 GMT
- ✉️ 已透過電子郵件傳送文件給 fiona.chow@goldenharvest.com 進行簽署
2024-06-18 - 上午 07:33:02 GMT
- ✉️ 已透過電子郵件傳送文件給 PIT LAP WONG (peter.wong@goldenharvest.com) 進行簽署
2024-06-18 - 上午 07:33:02 GMT
- 📁 weihsu chian (wei1026@wanin.tw) 已檢視電子郵件
2024-06-18 - 上午 07:33:21 GMT
- 📁 PIT LAP WONG (peter.wong@goldenharvest.com) 已檢視電子郵件
2024-06-18 - 上午 07:35:02 GMT
- 📁 fiona.chow@goldenharvest.com 已檢視電子郵件
2024-06-18 - 上午 07:35:05 GMT
- ✍️ 簽署者 weihsu chian (wei1026@wanin.tw) 已在簽署時輸入名稱 Chien Wei Hsu
2024-06-18 - 上午 07:35:09 GMT
- ✍️ Chien Wei Hsu (wei1026@wanin.tw) 已對文件進行電子簽署
簽名日期: 2024-06-18 - 上午 07:35:11 GMT - 時間來源: 伺服器
- 📁 mandy@wanin.tw 已檢視電子郵件
2024-06-18 - 上午 07:35:40 GMT


 簽署者 fiona.chow@goldenharvest.com 已在簽署時輸入名稱 Chow Sau Fong Fiona
2024-06-18 - 上午 07:37:19 GMT

 Chow Sau Fong Fiona (fiona.chow@goldenharvest.com) 已對文件進行電子簽署
簽名日期: 2024-06-18 - 上午 07:37:21 GMT- 時間來源: 伺服器

 簽署者 mandy@wanin.tw 已在簽署時輸入名稱 蕭政豪
2024-06-18 - 上午 07:46:04 GMT

 蕭政豪 (mandy@wanin.tw) 已對文件進行電子簽署
簽名日期: 2024-06-18 - 上午 07:46:06 GMT- 時間來源: 伺服器

 PIT LAP WONG (peter.wong@goldenharvest.com) 已對文件進行電子簽署
簽名日期: 2024-06-18 - 上午 07:48:14 GMT- 時間來源: 伺服器

 已完成協議。
2024-06-18 - 上午 07:48:14 GMT