

Share Purchase Agreement

Dated the 21st day of June 2024

GH Investment Limited as one of the Sellers
Golden Sky Entertainment Limited as one of the Sellers
Wanin International Co., Ltd. as Buyer

King & Wood Mallesons
13/F Gloucester Tower
15 Queens Road Central
Central
Hong Kong

Share Purchase Agreement

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Share Purchase Agreement

Details and Recitals

THIS AGREEMENT is made on the _____ day of June 2024

BETWEEN:

- (1) **GH Investment Limited** (company number: LL10655), a company incorporated under the laws of Labuan, with registered address at Level 5(A), Main Office Tower, Financial Park Labuan Complex, Jalan Merdeka, 87000 Federal Territory of Labuan, Malaysia ("**GH**");
- (2) **Golden Sky Entertainment Limited** (company number: LL07378), a company incorporated under the laws of Labuan with limited liability with registered address at Level 5(A), Main Office Tower, Financial Park Labuan Complex, Jalan Merdeka, 87000 Federal Territory of Labuan, Malaysia ("**GS**", together with GH, the "**Sellers**", and each a "**Seller**"); and
- (3) **Wanin International Co., Ltd.** (company number: 24438615), a company incorporated in Taiwan (R.O.C.), whose registered office is at 28F-1, N. 238, Shizheng N. 2nd Rd., XitunDist., Taichung City 407607, Taiwan (R.O.C.) (the "**Buyer**"),

the parties referred to in (1) to (3) above shall collectively be referred to as the "**Parties**" and each a "**Party**".

RECITALS:

- A** On 18 June 2024, GS, the Buyer and the Escrow Agent entered into the Escrow Agreement and on 18 June 2024, the Buyer made remittance of the WY Sale Shares Consideration (in US\$ based on the Agreed Exchange Rate) to the Escrow Account.
- B** As at the date of this Agreement, the Sellers directly hold an aggregate of 35,709,571 VS Shares, representing approximately 35.71% of the total issued capital of VS, whereby:
 - (a) 12,500 VS Shares are held by GH, being the GH Sale Shares, representing approximately 0.01% of the total issued capital of VS; and
 - (b) 35,697,071 VS Shares are held by GS, being the WY Sale Shares and GS Sale Shares, representing approximately 35.70% of the total issued capital of VS.
- C** GH agrees to sell and transfer to the Buyer the GH Sale Shares subject to, and in accordance with, the terms and conditions of this Agreement.
- D** GS agrees to sell and transfer to the Buyer the WY Sale Shares and the GS Sale Shares subject to, and in accordance with, the terms and conditions of this Agreement.

Share Purchase Agreement

General terms

1 Definitions and interpretation

1.1 Definitions

In this Agreement, these meanings apply unless the contrary intention appears:

Accounts means, any audited financial statements of any entity comprising the balance sheet, statement of cash flows and profit and loss account, together with the notes of them.

Adjustment Condition has the same meaning as Clause 9.1 of this Agreement.

Affiliate means, with respect to any person or entity, (i) another person or entity that directly or indirectly, through one or more intermediaries, Controls, is Controlled by, or is under common Control with, such first person or entity; or (ii) associates or related parties (as defined under International Accounting Standard 24) of any of the foregoing persons or entities.

Agreed Exchange Rate means the exchange rate of US\$1 to NT\$32.345.

Amount Payable means any amount payable by the Buyer pursuant to this Agreement, including but not limited to the Total Consideration.

Applicable Laws means laws, regulations, directives, statutes, subordinate legislation, common law and civil codes of any jurisdiction, all judgments, orders, notices, instructions, decisions and awards of any court or competent authority or tribunal exercising statutory or delegated powers and all codes of practice having force of law, statutory guidance and policy notes, in each case to the extent applicable to the Parties, the VS Group or the Listed Group or as the context requires, including the Listing Rules.

Approval(s) means any authorisation, licence, consent, permission, registration, approval, permit, right or any similar authority by, from or with any government agency or under any Law.

Business Day means a day (other than a Saturday, a Sunday or a public holiday in Hong Kong and Taiwan) on which banks are open for business in Hong Kong and Taiwan.

Buyer Group means the Buyer and its Affiliates (excluding the VS Group prior to the WY Completion but including the VS Group following the WY Completion (where applicable)) and "**Buyer Group Member**" shall refer to any one of them.

Buyer's Warranties means the representations and warranties of the Buyer set out in Clause 11.1 of this Agreement.

Claim includes any allegation, debt, cause of action, Liability, claim, proceeding, suit or demand of any nature howsoever arising and whether present or future, fixed or unascertained, actual or contingent, whether at law, in equity, under statute or otherwise.

Confidential Information has the meaning given to that term in Clause 13.1.

Control means, in respect of a person, having:

- (a) the ability to appoint or remove a majority of the members of the board of such person; and/or
- (b) the ability to exercise the majority of the voting rights in such person, whether through the ownership of voting Securities, by contract or otherwise,

and "**Controlled**", "**Controlling**" and "**Controller**" shall be construed accordingly. Without limiting the foregoing, a person who directly or indirectly owns more than 50% of the voting Securities of another person shall be deemed to possess the power to Control such other person.

Costs includes costs, charges and expenses, fees incurred and other payments and outgoings made or required to be made, including those incurred in connection with advisers and any legal costs.

Dispute includes any dispute, controversy, difference or Claim arising out of or relating to this Agreement, including the existence, validity, interpretation, performance, breach, enforceability or termination thereof or any dispute regarding non-contractual obligations arising out of or relating to it.

Dividend and Distribution has the same meaning as set out in Clause 7.1 of this Agreement.

Email Information means the following documents made available to the Buyer via email by the Sellers prior to the date of this Agreement, being (i) the Accounts of VS for the financial years ended 31 December 2019 to 2023 and (ii) the Management Accounts of VS from January 2024 to April 2024.

Escrow Account means the escrow account of the Escrow Agent pursuant to the Escrow Agreement.

Escrow Agent means Wilkinson & Grist.

Escrow Agreement means the escrow agreement entered into by GS, the Buyer and the Escrow Agent on 18 June 2024.

First Escrow Amount has the same meaning as set out in Clause 3.2 of this Agreement.

GH Completion means completion of the sale and purchase of all of the GH Sale Shares in accordance with this Agreement.

GH Sale Shares means 12,500 VS Shares held by GH, representing approximately 0.01% of the total issued share capital of VS as at the date of this Agreement.

GH Sale Shares Consideration has the same meaning as set out in Clause 3.1(b)(ii) of this Agreement.

GHGS Completion means completion of the sale and purchase of all of the GHGS Sale Shares in accordance with this Agreement.

GHGS Completion Date means 15 September 2026 (or any other time earlier than 15 September 2026 (i) as mutually agreed by the Sellers and the Buyer in writing or (ii) when all directors and supervisors of VS are re-elected prior to the expiration of the term of office of existing directors and supervisors of VS (whichever is earlier)), being the date of the GH Completion and the GS Completion (where applicable and as the case may be).

GHGS Conditions Precedent means the conditions precedent as set out in Clause 6.2 of this Agreement.

GHGS Sale Shares means 22,500 VS Shares, being the GH Sale Shares and the GS Sale Shares.

GS Completion means completion of the sale and purchase of all of the GS Sale Shares in accordance with this Agreement.

GS Order means any court having granted any order or made any decision that would make the GS Transaction void, unenforceable or illegal, or restrict or prohibit the implementation of the GS Transaction, or impose any material conditions or obligations with respect to the GS Transaction or its implementation in accordance with the terms of this Agreement.

GS Sale Shares means 10,000 VS Shares held by GS, representing 0.01% of the total issued share capital of VS as at the date of this Agreement.

GS Sale Shares Consideration has the same meaning as set out in Clause 3.1(b)(iii) of this Agreement.

GS Transaction means the transfer of the GS Sale Shares by GS to the Buyer pursuant to this Agreement.

Hong Kong means the Hong Kong Special Administrative Region of the People's Republic of China.

Intended Appointments has the same meaning as set out in Clause 8.3 of this Agreement.

Law includes:

- (a) any law, regulation, authorisation, ruling, judgment, order or decree of any government agency;
- (b) any statute, regulation, proclamation, ordinance or by-law or any other jurisdiction; and
- (c) the common law and equity.

Liability means any liability or obligation (whether actual, contingent or prospective or any Claims under potential or threatened Claim), including for any Loss irrespective of when the acts, events or things giving rise to the liability occurred, and **Liabilities** should be interpreted correspondingly.

Listed Company means Orange Sky Golden Harvest Entertainment (Holdings) Limited (橙天嘉禾娛樂(集團)有限公司*), a company incorporated in Bermuda whose shares are listed on the Main Board of the Stock Exchange, being the indirect holding company of each of the Sellers.

Listed Group means the Listed Company and its subsidiaries and "Listed Group Member" shall refer to any one of them.

Listing Rules means the Rules Governing the Listing of Securities on the Stock Exchange.

Loss means all damage, loss, cost and expense (including legal costs and expenses of whatsoever nature or description).

Management Accounts means the unaudited profit and loss account of such entity, together with any notes, reports, statements and documents included in or annexed or attached to them.

Notice has the same meaning as set out in Clause 5.4 of this Agreement.

NT\$ means New Taiwan dollar(s), the lawful currency of Taiwan.

Registration Completion means any of the following, whichever takes place first:

- (a) the endorsement by VS on all the original share certificate(s) of the WY Sale Shares; or
- (b) the recordation of the Buyer's title and address as the holder of the WY Sale Shares in the shareholders' roster of VS; or
- (c) the issuance of certificate(s) of stockholding by VS to the Buyer in respect of all the WY Sale Shares, confirming the Buyer as the holder of all the WY Sale Shares; or
- (d) the exercise of any rights attached to the WY Sale Shares, including, without limitation, the transfer or disposal of any of the WY Sale Shares, by the Buyer, but excluding the actions to ensure the completion of either (a), (b) or (c) above.

Registration Long Stop Date means the day falling on the 31st date (or such other date as may be agreed by the Parties) after the date of this Agreement.

Representative(s) means, in the context of a person or entity, that person or entity's officers, employees, agents, advisers, partners, consultants and members.

Second Escrow Amount has the same meaning as set out in Clause 3.2 of this Agreement.

Second Escrow Instruction has the same meaning as set out in Clause 3.2 of this Agreement.

Securities means shares, debentures, stocks, bonds, notes, interests in a managed investment scheme, units, warrants, options, derivative instruments or any other securities.

Securities Transaction Tax means the securities transaction tax (證券交易稅) payable to the National Taxation Bureau of Taipei.

Sellers' Bank Account means (i) the bank account of Golden Sky Pacific Limited (天輝太平洋有限公司) maintained with Standard Chartered Bank (Hong Kong) Limited with the account number 447-1-689335-8 (USD savings) or (ii) such other bank account as designated by any of the Sellers, the bank account details of which will be provided by the Sellers to the Buyer in writing 3 Business Days before the relevant payment date of the Amount Payable.

Sellers' Solicitors means Everlex Law Offices in Taiwan.

Sellers' Warranties means the warranties and representations of the Sellers set out in Clause 10.1(a) of this Agreement and "**Sellers' Warranty**" shall refer to any one of them.

Stock Exchange means The Stock Exchange of Hong Kong Limited.

Surviving Provisions means: (a) provisions which are expressed to survive the termination of this Agreement, or which from their nature or context it is

contemplated that they are to survive the termination (including Clauses 12 to 17); and (b) any provisions of this Agreement necessary for its interpretation or enforcement.

Taxes means taxes, levies, imposts, charges and duties (including stamp duties and transaction taxes) paid, payable or assessed as being payable by any authority together with any fines, penalties and interest in connection with them, and "Tax" shall be construed accordingly, including but not limited to the Securities Transaction Tax in Taiwan.

Total Consideration means NT\$1,249,834,985, being the aggregate of the WY Sale Shares Consideration, the GH Sale Shares Consideration and the GS Sale Shares Consideration.

Total Sale Shares means the WY Sale Shares, the GH Sale Shares and the GS Sale Shares.

Transaction means the disposal of the Total Sale Shares by the Sellers to the Buyer pursuant to this Agreement.

US\$ means the lawful currency of the United States of America.

VS means Vie Show Cinemas Co. Ltd. (威秀影城股份有限公司), a company incorporated under the laws of Taiwan with limited liability with registered address at 台北市信義區松壽路 20 號 2 樓, details of which are set out in Schedule 1 of this Agreement.

VS Business means the businesses operated by the VS Group, being cinema operation and film distribution and investment holding in Taiwan.

VS Group means VS and its subsidiaries.

VS Information means all materials and information relating to the Sellers and/or the VS Group made available to any of the Buyer Group member or its Representatives, whether oral or in writing, on or prior to the date of this Agreement, or obtained by any of the Buyer Group Member through its investigation (including but not limited to the Email Information and ongoing litigations which the Sellers were or are or will potentially be involved in with the other existing shareholders of VS or any other relevant parties in relation to the Sellers' shareholding interests in VS).

VS Shares means ordinary shares of VS.

WY Completion means completion of the sale and purchase of the WY Sale Shares in accordance with this Agreement.

WY Completion Date means the date of the WY Completion.

WY Sale Shares means 35,687,071 VS Shares held by GS, representing approximately 35.69% of the total issued share capital of VS as at the date of this Agreement.

WY Sale Shares Consideration has the same meaning as defined in Clause 3.1(b)(i) of this Agreement.

1.2 General interpretation

Unless the contrary intention appears, a reference in this Agreement to:

- (a) the words "include", "including", "for example" or "such as", when introducing an example, do not limit the meaning of the words to which the example relates to that example or examples of a similar kind;
- (b) a document (including this Agreement) includes any variation or replacement of it;
- (c) a Clause, Annexure or Schedule is a reference to a Clause in or annexure or schedule to this Agreement;
- (d) a statute, ordinance, code or other Law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- (e) the singular includes the plural and vice versa;
- (f) the word "person" includes an individual, a firm, a body corporate, a partnership, a joint venture, an unincorporated body or association, or any government agency;
- (g) a particular person includes a reference to the person's executors, administrators, successors, substitutes (including persons taking by novation) and assigns;
- (h) a period of time dating from a given day or the day of an act or event, is to be calculated exclusive of that day; and
- (i) time is a reference to Hong Kong/Taiwan time.

1.3 Next Business Day

If an event under this Agreement must occur on a stipulated day which is not a Business Day, then the stipulated day will be taken to be the next Business Day.

1.4 Headings

Headings (including those in brackets at the beginning of paragraphs) are for convenience only and do not affect the interpretation of this Agreement.

2 Sale and Purchase

2.1 Sale and Purchase

- (a) On the WY Completion Date, GS shall sell, and the Buyer shall purchase, the WY Sale Share on an "as is" basis.
- (b) Subject to the GHGS Conditions Precedent set out in Clause 6.2 of this Agreement being satisfied, on the GHGS Completion Date, each of GH and GS shall sell, and the Buyer shall purchase, the GH Sale Shares and the GS Sale Shares respectively, on an "as is" basis.

3 Consideration

3.1 Total Consideration

It is agreed that:

- (a) the enterprise value of VS as at the date of this Agreement shall be NT\$3.5 billion;
- (b) the total consideration for the WY Sale Shares and the GHGS Sale Shares, being the Total Consideration, comprises of:
 - (i) NT\$1,249,047,485, being the consideration for the WY Sale Shares (the "**WY Sale Shares Consideration**");
 - (ii) NT\$437,500, being the consideration for GH Sale Shares (the "**GH Sale Shares Consideration**"); and
 - (iii) NT\$350,000, being the consideration for GS Sale Shares (the "**GS Sale Shares Consideration**").

3.2 Payment of the Total Consideration

- (a) On the WY Completion Date, and at the same time as delivery of all the original share certificate(s) issued with respect to the WY Sale Shares by GS in accordance with paragraph 1 of Schedule 2 to the Buyer:
 - (i) the Buyer and GS shall jointly instruct the Escrow Agent to release 85% of the WY Sale Shares Consideration (being US\$32,823,941, based on the Agreed Exchange Rate (the "**First Escrow Amount**")), together with interests incurred on the First Escrow Amount, to GS in accordance with the Escrow Agreement; and
 - (ii) the Buyer shall deliver an original copy of the joint instruction, duly executed by the Buyer, to release 15% of the WY Sale Shares Consideration (being US\$5,792,460, based on the Agreed Exchange Rate (the "**Second Escrow Amount**")), together with interests incurred on the Second Escrow Amount, in accordance with the Escrow Agreement, to the Sellers' Solicitors (the "**Second Escrow Instruction**"). The Second Escrow Instruction shall be released in accordance with Clause 5.4.
- (b) If, for whatever reason any of the WY Sale Shares Consideration is not released by the Escrow Agent to GS pursuant to Clauses 3, 5 or the Escrow Agreement, the Buyer shall cooperate with GS and take all necessary steps with a view to ensuring that the Escrow Agent will remit the WY Sale Shares Consideration to GS in accordance with Clauses 3, 5 or the Escrow Agreement as soon as possible.
- (c) On the GHGS Completion Date, the Buyer shall pay the GH Sale Shares Consideration and GS Sale Shares Consideration to the Sellers in accordance with Clause 9.2.

3.3 Net payment

Unless otherwise specified in this Agreement, any Amount Payable of the Buyer shall be made in US dollars in immediately available funds free and clear of any Securities Transaction Tax. If any Securities Transaction Tax is imposed on any such Amount Payable, it shall be borne solely by the Buyer. The Buyer shall pay such additional amount as shall be required to ensure that the net amount received by the recipient of such amount shall be the same as stipulated in this Agreement as if no such Securities Transaction Tax is payable.

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4 Buyer's Assistance

4.1 Publication of Listed Company

The Buyer will provide the Sellers and/or the Listed Group with all necessary assistance to prepare and issue the necessary announcement(s) and circular(s) of the Listed Company in relation to the Transaction pursuant to the Listing Rules or as requested by the Stock Exchange.

5 WY Completion

5.1 WY Completion Date

The WY Completion shall take place at the offices of the Sellers' Solicitors on the same date of the execution of this Agreement.

5.2 Sellers' obligations

At the WY Completion, the respective Seller shall observe and perform all of the obligations set out in paragraph 1 of Schedule 2.

5.3 Buyer's obligations

At the WY Completion, the Buyer shall observe and perform all of the obligations set out in paragraph 2 of Schedule 2.

5.4 Obligation to Registration Completion

- (a) The Sellers shall not be obliged to proceed with the WY Completion unless the Buyer observes and performs all of the obligations under paragraph 2 of Schedule 2.
- (b) Immediately after the receipt of the relevant original share certificate(s) set out in paragraph 1 of Schedule 2, the Buyer:
 - (i) shall duly pay the Securities Transaction Tax to the National Taxation Bureau of Taipei for the transfer of the WY Sale Shares on the WY Completion Date;
 - (ii) shall use all reasonable efforts to ensure that Registration Completion takes place as soon as possible; and
 - (iii) shall not take any action, or omit to take any action, which may hinder, prevent or prohibit the Registration Completion.
- (c) The Buyer hereby irrevocably appoints, subject to the receipt of the relevant original share certificate(s) set out in paragraph 1 of Schedule 2, the Sellers' Solicitors as its lawful attorneys and authorizes the Sellers' Solicitors to act on its behalf to exercise the right to register the transfer of the WY Sale Shares against VS. The Buyer shall execute and deliver a notice of appointment (substantially in the form set out in Schedule 4 of this Agreement) to the Sellers' Solicitors on WY Completion.
- (d) On and from the date of Registration Completion, the Sellers' Solicitors shall deliver the Second Escrow Instruction to the Escrow Agent.
- (e) Provided that Registration Completion has not taken place, at any time after the WY Completion Date but on or before the Registration Long Stop

Date, the Sellers may at their absolute discretion and by written notice to the Buyer (the "Notice"), elect to:

- (i) subject to compliance by the Buyer with its obligations set out in Clause 5.4, waive the right to receive the Second Escrow Amount from the Buyer, and:
 - (A) deliver an original copy of the joint instruction, duly executed by GS, to release the Second Escrow Amount, together with interests incurred on the Second Escrow Amount, to the Buyer in accordance with the Escrow Agreement; and
 - (B) the Sellers' Solicitors shall return the original copy of the Second Escrow Instruction to the Buyer within 10 Business Days of the Notice; or
- (ii) terminate this Agreement, in which case:
 - (A) within 5 Business Days of the date of the Notice, the Buyer shall:
 - (aa) return, or procure to be returned, all the original share certificates relating to the WY Sale Shares;
 - (ab) transfer, assign, or procure the transfer or assignment of, any rights or benefits obtained by the Buyer in connection with the WY Sale Shares, GS Sale Shares or GH Sale Shares; and
 - (ac) provide information of the Buyer's designated bank account,

to the Seller;
 - (B) any Securities Transaction Tax actually paid (including Securities Transaction Tax incurred for WY Completion and the return of WY Sale Shares (if any)) and not subsequently refunded or returned, or liable to be subsequently refunded or returned, by National Taxation Bureau of Taipei, shall be borne on equal shares between GS and the Buyer. If the Securities Transaction Tax actually paid by the Buyer for the WY Completion is not subsequently refunded or returned, or liable to be subsequently refunded or returned, by National Taxation Bureau of Taipei, and GS is not liable for any Securities Transaction Tax for the return of WY Sale Shares, GS shall reimburse the Buyer for GS's portion of the Securities Transaction Tax;
 - (C) within 5 Business Days of the completion of the performance of all the obligations by the Buyer in Clause 5.4(e)(ii)(A), GS shall:
 - (aa) transfer the entire First Escrow Amount, together with (i) any interests received by GS from the Escrow Agent in connection with the First Escrow Amount; and (ii) the portion of Securities Transaction Tax that should be borne by GS pursuant to Clause 5.4(e)(ii)(B), to the bank account designated by the Buyer in 5.4(e)(ii)(A),

and the Sellers' Solicitors shall return the original copy of the Second Escrow Instruction to the Buyer. Provided that if the Buyer subsequently receives any return or refund of Securities Transaction Tax, the Buyer shall, within 5 Business Days, transfer half of the amount received to the Sellers, and such obligation of the Buyer shall survive termination of this Agreement; and

- (ab) deliver an original copy of the joint instruction, duly executed by GS, to release the Second Escrow Amount, together with interests incurred on the Second Escrow Amount, to the Buyer in accordance with the Escrow Agreement; and
- (D) on the 10th Business Day after the date of the Notice, this Agreement shall be terminated, and all rights and obligations of the Parties pursuant to this Agreement shall cease, provided that the termination of this Agreement shall be without prejudice to all rights and remedies available to each Party in respect of any breach by any other Party of obligations under or in respect of this Agreement prior to such termination; or
- (iii) the Sellers' Solicitors shall deliver the Second Escrow Instruction to the Escrow Agent, if the Buyer has failed to comply with its obligations set out in Clause 5.4.
- (f) If on or before the Registration Long Stop Date, the Sellers have not made any election pursuant to Clause 5.4(e), and Registration Completion has not taken place, the Sellers shall be deemed to have agreed to waive the right to receive the Second Escrow Amount, and shall, within 10 Business Days of the Registration Long Stop Date:
 - (i) deliver an original copy of the joint instruction, duly executed by GS, to release the Second Escrow Amount, together with interests incurred on the Second Escrow Amount, to the Buyer in accordance with the Escrow Agreement; and
 - (ii) the Sellers' Solicitors shall return the original copy of the Second Escrow Instruction to the Buyer.

6 GHGS Completion

6.1 GHGS Completion preparation

Each of the Parties shall commence preparation of GH Completion or GS Completion (as the case maybe), upon the occurrence of any of the following (whichever is the earliest):

- (a) 15 August 2026, being one month before the GHGS Completion Date;
- (b) any date earlier than 15 August 2026 mutually agreed by the Parties in writing to conduct the GH Completion and the GS Completion (as the case may be); or
- (c) VS notifying the Buyer Group or directors and/or supervisor nominated by the Buyer Group pursuant to Clause 8 of this Agreement to hold shareholders' meeting to re-elect all directors and supervisors of VS prior

to 14 September 2026. The Buyer hereby undertakes to promptly notify GH and GS upon receipt of notice of such shareholders' meeting of VS.

6.2 GHGS Conditions Precedent

Subject to the completion of fulfilment of following conditions, each of the GH Completion and the GS Completion shall take place at the offices of the Sellers' Solicitors by 5:00 p.m. on the GHGS Completion Date:

- (a) the WY Completion having taken place; and
- (b) the obtaining of the approval of the Department of Investment Review in Taiwan in respect of the transfer of (i) (in case of the GH Completion) the GH Sale Shares by GH to the Buyer and (ii) (in case of the GS Completion) the GS Sale Shares by GH to the Buyer, each pursuant to this Agreement.

6.3 Waiver of GHGS Conditions Precedent

The GHGS Conditions Precedent in Clause 6.2 is not waivable by any Party in full or in part.

6.4 Conduct of the Parties

Each of the Parties shall use reasonable efforts within its own capacity to ensure that the GHGS Conditions Precedent with respect to the GH Completion or the GS Completion (as the case may be) are fulfilled before 5:00 p.m. on the GHGS Completion Date.

6.5 GHGS Completion Date

Subject to the fulfilment of the GHGS Conditions Precedent on or before the GHGS Completion Date, each of the GH Completion and the GS Completion shall take place on the GHGS Completion Date by 5:00 p.m. at the offices of the Sellers' Solicitors (or any other time or place agreed by the Sellers and the Buyer). For the avoidance of doubt, the WY Completion is independent from each of the GH Completion and the GS Completion. If for any reason, any of the GH Completion and the GS Completion does not take place, the Buyer shall still be required to complete the acquisition of the WY Sale Shares pursuant to this Agreement.

6.6 Sellers' obligations

On the GHGS Completion Date, against receipt of the GH Sale Shares Consideration and the GS Sale Shares Consideration by the Sellers in accordance with 9.2:

- (a) GH shall deliver, or procure the delivery of all original share certificate(s) issued with respect to the GH Sale Shares registered in the name of GH, with the details of the transfer of the GH Sale Shares to the Buyer by way of endorsement duly executed by GH, to the Buyer (or their professional advisors or representatives); and
- (b) GS shall deliver, or procure the delivery of all original share certificate(s) issued with respect to the GS Sale Shares registered in the name of GS, with the details of the transfer of the GS Sale Shares to the Buyer by way of endorsement duly executed by GS, to the Buyer (or their professional advisors or representatives).

6.7 Buyer's obligations

On the GHGS Completion Date:

- (a) the Buyer shall transfer or pay, or procure to be transferred or paid, the GH Sale Shares Consideration and the GS Sale Shares Consideration in accordance with 9.2; and
- (b) immediately after the receipt of the relevant original share certificate(s) set out in Clause 6.6 of this Agreement, the Buyer shall duly (i) pay the Securities Transaction Tax to the National Taxation Bureau of Taipei for the transfer of the GH Sale Shares and the GS Sale Shares and (ii) complete the recordation of the Buyer's title and address as the holder of the GH Sale Shares and the GS Sale Shares in the shareholders' roster of VS.

6.8 GS Order after WY Completion

If, after WY Completion, there is any GS Order in place:

- (a) the rights and obligations (where applicable) of GS relating to the GS Completion or with respect to GS Sales Shares pursuant to Clauses 3, 6, 7 and 8.1 to 8.5 of this Agreement shall be terminated; and
- (b) the rights and obligations (where applicable) of the Buyer relating to the GS Completion or with respect to GS Sale Shares pursuant to Clauses 3, 6, 7 and 8.1 to 8.5 of this Agreement shall be terminated.

7 Entitlement

7.1 Rights to WY Sale Shares

Unless as otherwise specified in Clause 7.1(c), upon WY Completion (whereby all obligations set out in Clause 5 of this Agreement have been satisfied), all rights derived from the WY Sale Shares, including but not limited to the following, shall belong to the Buyer:

- (a) until Registration Completion, GS shall use reasonable efforts to transfer any dividend or distribution declared and distributed by VS (the "**Dividend and Distribution**") declared after the WY Completion Date and actually received by GS with respect to the WY Sale Shares, to be transferred to the Buyer as soon as reasonably practicable, the cost of the transfer of such Dividend and Distribution (if any) shall be borne equally by GS and the Buyer;
- (b) until Registration Completion, GS shall appoint one person nominated by the Buyer as GS's representative in respect of the WY Sale Shares to attend and vote in general meetings of VS held during such period with respect to the WY Sale Shares, which the Buyer shall provide the necessary information of such person to facilitate the appointment to GS in writing 7 Business Days before the date of the relevant general meeting of VS. Absent of the provision of such written information within the stipulated timeframe, GS may, at its sole discretion, decide on whether to attend such general meeting of VS and if so, GS will vote at such general meeting in respect of the WY Sale Shares in such manner at its sole discretion. For the avoidance of doubt, this Clause shall not restrict GS from appointing persons nominated by GS to appoint its representatives to attend and vote in general meetings of VS in respect of the GS Sale Shares; and
- (c) if Registration Completion has not taken place and Sellers elect to terminate this Agreement in accordance with Clause 5.4(e)(ii), the Buyer shall return any Dividend and Distribution it actually received from GS in

accordance with Clause 5.4(e)(ii), the cost of the transfer of such Dividend and Distribution (if any) shall be borne equally by GS and the Buyer.

7.2 Rights to GH Sale Shares or GS Sale Shares

Upon GHGS Completion (whereby all obligations set out in Clause 6 of this Agreement have been satisfied) all rights derived from the GH Sale Shares or GS Sale Shares (as the case may be), including but not limited to the following, shall belong to the Buyer:

- (a) until the Buyer is registered as the owner of the GH Sale Shares, GH shall use reasonable efforts to transfer any Dividend and Distribution declared after the GHGS Completion Date and actually received by GH with respect to the GH Sale Shares to be transferred to the Buyer as soon as reasonably practicable, the cost of the transfer of such Dividend and Distribution (if any) shall be borne equally by GH and the Buyer;
- (b) until the Buyer is registered as the owner of the GS Sale Shares, GS shall use reasonable efforts to transfer any Dividend and Distribution declared after the GHGS Completion Date and actually received by GS with respect to the GS Sale Shares to be transferred to the Buyer as soon as reasonably practicable, the cost of the transfer of such Dividend and Distribution (if any) shall be borne equally by GS and the Buyer;
- (c) until the Buyer is registered as the owner of the GH Sale Shares, GH shall appoint such person nominated by the Buyer as its representative to attend and vote in general meetings of VS held during such period with respect to the GH Sale Shares, which the Buyer shall provide the necessary information of such person to facilitate the appointment to GH in writing 7 Business Days before the date of the relevant general meeting of VS. Absent of the provision of such written information within the stipulated timeframe, GH may, at its sole discretion, decide on whether to attend such general meeting of VS and if so, GH will vote at such general meeting in such manner at its sole discretion; and
- (d) until the Buyer is registered as the owner of the GS Sale Shares, GS shall appoint such person nominated by the Buyer as its representative to attend and vote in general meetings of VS held during such period with respect to the GS Sale Shares, which the Buyer shall provide the necessary information of such person to facilitate the appointment to GS in writing 7 Business Days before the date of the relevant general meeting of VS. Absent of the provision of such written information within the stipulated timeframe, GH may, at its sole discretion, decide on whether to attend such general meeting of VS and if so, GS will vote at such general meeting in such manner at its sole discretion.

8 Post-Completion Undertaking and Indemnity

8.1 Initial Appointment of Directors and Supervisor of VS

Upon (i) Registration Completion, or (ii) the receipt by Buyer of written Notice given by Sellers according to Clause 5.4(e)(i); or (iii) unless this Agreement is terminated according to Clause 5.4(e)(ii), the Registration Long Stop Date, whichever is the earlier, GH and GS shall respectively cause the following to be sent to VS:

- (a) GS shall cause or shall procure to cause the written notification of the appointment of Chen I min (陳宜旻) and KUO, HSIU-CHUAN (郭秀娟), as the directors of VS, to replace Chow Sau Fong, Fiona (鄒秀芳) and Lee

Yung (李蓉) as directors of VS, with effect from the date of Registration Completion; and

- (b) GH shall cause or shall procure to cause the written notification of the appointment of Lin Shu Ping (林書蘋), as the supervisor of VS, to replace Cheung Hei Ming (張希銘) as the supervisor of VS, with effect from the date of Registration Completion.

8.2 Notice of Boarding Meeting

GS and GH shall immediately notify the Buyer of the following and shall respectively cause or procure to cause the directors and supervisor of VS nominated by the Sellers to act in good faith in the board meeting to be held by VS to protect Buyer's reasonable interest as a shareholder of VS:

- (a) any board meeting to be held by VS after the WY Completion but before the Registration Completion; and
- (b) all motions scheduled to be discussed and voted in such meeting; and
- (c) the resolutions regarding all such motions.

8.3 Subsequent Appointment of Directors and Supervisor of VS

Upon (i) Registration Completion, or (ii) the receipt by Buyer of written Notice given by Sellers according to Clause 5.4(e)(i); or (iii) unless this Agreement is terminated according to Clause 5.4(e)(ii), the Registration Long Stop Date, whichever is the earlier, and until immediately before the GH Completion and GS Completion (as the case may be):

- (a) GH shall use reasonable efforts to assist in providing the written notification of subsequent appointment of candidate(s) nominated by the Buyer to act as supervisor of VS to board of directors of VS; and
- (b) GS shall use reasonable efforts to assist in providing the written notification of subsequent appointment of candidate(s) nominated by the Buyer to act as directors of VS to board of directors of VS (collectively, the "Intended Appointments"),

provided that the Buyer will provide seven (7) Business Days of prior written notice to GS of the Intended Appointments.

8.4 Restriction on removal or replacement of directors and supervisors

Upon Registration Completion, and immediately before the GH Completion and GS Completion (as the case may be), unless required by any Applicable Laws, without the prior written consent of the Buyer:

- (a) GH shall not remove or replace any supervisor nominated by the Buyer; and
- (b) GS shall not remove or replace any director nominated by the Buyer.

8.5 Termination of Intended Appointments

Subject to Clause 6.8, in the event that the GH Completion or the GS Completion (as the case may be) does not take place on the GHGS Completion Date, the obligations of GH and/or GS (as the case may be) pursuant to Clause 8.3 of this Agreement shall be terminated on the GHGS Completion Date.

8.6 Specific indemnity of Buyer

The Buyer undertakes to indemnify and keep indemnified each of the Listed Group Member against any Loss suffered by any Listed Group Member after WY Completion, arising as a result of or in connection with the appointment of the Buyer's representatives pursuant to Clause 7 and any exercise of director and supervisor appointment rights by the Sellers in accordance with the instructions of the Buyer pursuant to Clause 8.

9 Post-Completion Adjustment of Total Consideration

9.1 At any time from the date of this Agreement until two years from the date of (i) Registration Completion, or (ii) the receipt by Buyer of written Notice given by Sellers according to Clause 5.4(e)(i); or (iii) unless this Agreement is terminated according to Clause 5.4(e)(ii), the Registration Long Stop Date, whichever is the earlier, any one or more of members of the Buyer Group, directly or indirectly, individually or collectively, holds or controls more than 50% of the total issued capital or voting shares of VS (in aggregate or on a standalone basis) (including 35,709,571 VS Shares directly acquired by the Buyer from the Sellers under this Agreement) (collectively, the "**Adjustment Condition**"):

- (a) the Buyer shall immediately inform the Sellers in writing of the satisfaction of the Adjustment Condition;
- (b) the consideration of the Total Sale Shares shall be increased from the Total Consideration to NT\$1,428,382,840; and
- (c) the Buyer shall within 14 Business Days of the satisfaction of the Adjustment Condition, pay the Sellers an additional amount in US\$ denomination of NT\$178,547,855, based on the average foreign exchange buying and selling spot rate between NT\$ and US\$ announced by the Bank of Taiwan at 16:00 on the day immediately before the date of the payment, regardless of whether (i) the GH Completion and/or the GS Completion has/have taken place or not; or (ii) any waiver has been granted by the Sellers pursuant to Clause 5.4.

9.2 Subject to Clause 3.2, any Amount Payable to be paid by the Buyer to the Sellers pursuant to this Agreement shall be made in US\$ denomination, based on the average foreign exchange buying and selling spot rate between NT\$ and US\$ announced by the Bank of Taiwan at 16:00 on the day immediately before the date of the payment, by way of:

- (a) the Buyer transferring same day available funds and such funds arriving at the Sellers' Bank Account before 3 p.m. on the relevant payment date; or
- (b) the delivery of the cashier order issued by a reputable licensed bank in Hong Kong for payment of the relevant Amount Payable by the Buyer to the Sellers on or before 3 p.m. on the relevant payment date,

whereby the method of payment of any Amount Payable by the Buyer to the Sellers will be determined at the sole discretion of the Sellers. the Sellers will inform the Buyer the method of payment of any Amount Payable in writing 3 Business Days before the relevant payment date under this Agreement.

10 Sellers' Representations and Warranties

10.1 Representations and Warranties

- (a) Each of the Sellers represents and warrants to the Buyer that:
- (i) each of the Sellers has the legal capacity to execute and deliver this Agreement and to consummate and, subject to the GS Order, perform its obligations under this Agreement and each transaction contemplated by this Agreement;
 - (ii) each of the Sellers has taken all necessary corporate action to authorise entry into this Agreement and has taken or will take all necessary corporate action to authorise the performance of this Agreement and carry out the transaction contemplated by this Agreement;
 - (iii) each of the Sellers is duly incorporated and validly existing under the Laws of the jurisdiction in which it is incorporated; and
 - (iv) to the best knowledge of each of the Sellers having made all reasonable enquiries, the Email Information provided by the Sellers to the Buyer shall be true and accurate in all material respects as of the date of the relevant disclosure.
- (b) Each of the Sellers' Warranties:
- (i) are true, accurate and not misleading in all material respects on the date of this Agreement; and
 - (ii) will be true, accurate and not misleading in all material respects on each of the WY Completion Date and the GHGS Completion Date.

10.2 Reliance

The Sellers acknowledge that the Buyer has entered into this Agreement in reliance on the Sellers' Warranties in Clause 10.1 of this Agreement.

10.3 Buyer's agreements regarding information

In entering into this Agreement and in proceeding to each of the WY Completion and (if applicable) the GH Completion and the GS Completion, the Buyer agrees that it is acquiring the Total Sale Shares on an "as is" basis and:

- (a) **(VS Information)** it and its Representatives had the opportunity to conduct a review of the VS Information provided by any of the Buyer Group member or its Representatives;
- (b) **(own investigations)** it has made, and relies upon its own searches, investigations, enquiries and evaluations in respect of the VS Group and its own evaluation of any material provided by (or on behalf of) any of the Sellers to the Buyer or its Representatives before the date of this Agreement, including the VS Information;
- (c) **(independent advice)** it has had the benefit of independent legal, financial, accounting and tax advice relating to VS Information, this Agreement and the transactions respectively contemplated thereunder;

- (d) **(no inducement)** irrespective of whether or not any due diligence was conducted by the Buyer Group and whether such due diligence was conducted in full or in a manner as exhaustive as the Buyer Group would have wished, it has nevertheless independently and without the benefit of any inducement, representation or warranty from any of the Sellers or any of their respective Representatives, other than the Sellers' Warranties, determined to enter into this Agreement;
- (e) **(no reliance)** it does not rely on any statement, representation, warranty, condition or other conduct which may have been made by or on behalf of any of the Sellers or any of their respective Representatives, including the VS Information, other than the Sellers' Warranties;
- (f) **(disclosure)** the disclosures regarding the VS Group, including the VS Information, are accepted by the Buyer and that neither the Sellers nor any of its Representatives has made or makes any representation or warranty as to the accuracy or completeness of those disclosures or that information for which any such person may be liable, except the Sellers' Warranties;
- (g) **(no duty of care)** the Sellers and its Representatives:
 - (i) do not accept any duty of care in relation to the Buyer in respect of any disclosure or the provision of any information, including the VS Information; and
 - (ii) are not liable to the Buyer if, for whatever reason, any disclosure or information is or becomes inaccurate or misleading in any particular way, except under the Sellers' Warranties;
- (h) **(no other Claims)** any Claim by the Buyer must be based solely on and limited to the express provisions of this Agreement and, subject to any law to the contrary and except as provided in the Sellers' Warranties:
 - (i) all terms, conditions, warranties, representations and statements, whether express, implied, written, oral, collateral, statutory or otherwise, are excluded and, to the extent permitted by law, each of the Sellers disclaims all liability in relation to them; and
 - (ii) to the extent that any such terms, conditions, warranties, representations and statements cannot be excluded, the Buyer, irrevocably waives all rights and remedies that it may have in relation to and releases each of the Sellers and its Representatives from any liabilities in respect of such terms, conditions, warranties, representations and statements, and
- (i) **(scope of Sellers' Warranties)** save for the Sellers' Warranties, each of the Sellers does not give any warranties relating to the VS Information, the Total Sale Shares, the VS Group or the VS Business.

11 Buyer's Representations and Warranties

11.1 Representations and warranties

- (a) The Buyer represents and warrants to each of the Sellers that:
 - (i) the Buyer has the legal capacity to execute and deliver this Agreement and to consummate and perform its obligations under this Agreement and each transaction contemplated by this Agreement;

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- (ii) the Buyer has taken all necessary corporate action to authorise entry into this Agreement and has taken or will take all necessary corporate action to authorise the performance of this Agreement and carry out the transaction contemplated by this Agreement; and
 - (iii) the Buyer is duly incorporated and validly existing under the Laws of the jurisdiction in which it is incorporated.
- (b) Each of the Buyer's Warranties:
- (i) are true, accurate and not misleading in all material respects on the date of this Agreement; and
 - (ii) will be true, accurate and not misleading in all material respects on each of the WY Completion Date and the GHGS Completion Date.

11.2 Reliance

The Buyer acknowledges that each of the Sellers has entered into this Agreement in reliance on the Buyer's Warranties as set out in Clause 11.1 of this Agreement.

12 Limitations on Claims

12.1 Notice of Claims

If the Buyer or any of the Sellers (as the case maybe) becomes aware of any matter that may give rise to a Claim under or in relation to this Agreement:

- (a) the Buyer or the Sellers (as the case maybe) must notify the Sellers or the Buyer (as the case maybe) of that matter as soon as reasonably practicable but in any event within 5 Business Days of the Buyer or the Sellers (as the case maybe) becoming aware of the matter;
- (b) the notice referred to in Clause 12.1(a) must contain the following (to the extent known to the Buyer or Sellers (as the case maybe), after having made reasonable enquiries):
 - (i) reasonable details of the matter;
 - (ii) if it is alleged that the matter constitutes a breach of this Agreement or gives rise to a right to be indemnified under this Agreement, the basis for that allegation;
 - (iii) an estimate of the amount of the liability or loss, if any, arising out of or resulting from the matter; and
- (c) if requested by the Buyer or the Sellers (as the case maybe), the Sellers or the Buyer (as the case maybe) must:
 - (i) provide to the Buyer or the Sellers (as the case maybe) all documents and information (to the extent reasonably available or known to (as applicable) the Sellers or the Buyer Group (as the case maybe), after having made reasonable enquiries) in relation to the matter; and
 - (ii) keep the Buyer or the Sellers (as the case maybe) informed of all material developments in relation to the matter.

12.2 Time limit on Claims

None of the Sellers will be liable for any Claims unless details of the Claim have been notified to the Sellers in accordance with Clause 12.1 and within 12 months from (i) the date of Registration Completion; or (ii) the date of the Notice, whichever is the earlier.

12.3 Upper Limit on Liability for Claims

The total liability of the Sellers (on a standalone basis and in aggregate) in respect of claims for breach of this Agreement shall not exceed an amount equal to the US\$ denomination of the Total Consideration (based on the Agreed Exchange Rate) actually received by the Sellers.

12.4 No claims for indirect loss

Each Party may only seek to recover incidental or direct damages for breach of this Agreement. Each Party hereby waives any right to seek special, consequential or punitive damages, including "lost profits" from any breach from the other Party.

12.5 No double claims

The Buyer is not entitled to recover or obtain payment, re-imbusement or indemnity more than once in respect of the same loss under or in connection with this Agreement. If for any reason an amount is paid in respect of the same liability or loss after any or all of the Sellers has paid an amount to the Buyer in respect of that liability, the Buyer must promptly repay the additional amount to the Sellers so as to give full effect to this Clause 12.4.

13 Confidentiality

13.1 Confidential Information

Each Party undertakes to the others that, subject to Clause 13.2, unless the prior written consent of the other Party shall first have been obtained it shall, and shall procure that itself and its Affiliates, and the respective officers, employees, advisers and agents shall keep confidential and shall not by failure to exercise due care or otherwise by any act or omission disclose to any person whatever, or use or exploit commercially for its or their own purposes, any of the confidential information of the other Parties. For the purposes of this Clause 13.1, "**Confidential Information**" is the contents of this Agreement and any other agreement or arrangement contemplated by this Agreement and:

- (a) information of whatever nature concerning the business, finances, assets, Liabilities, dealings, transactions, know-how, customers, suppliers, processes or affairs of the other Parties, or any of their group undertakings from time to time; and
- (b) any information which is expressly indicated to be confidential in relation to the Party disclosing it (or in relation to any of its group undertakings from time to time);

which any Party may from time to time receive or obtain (verbally or in writing or in disk or electronic form) from any other Party as a result of negotiating, entering into, or performing its obligations pursuant to this Agreement.

13.2 Exemptions

The consent referred to in Clause 13.1 shall not be required for disclosure by a Party of any Confidential Information:

- (a) to its Affiliates, directors officers, employees, advisers, financiers and agents, in each case, as may be contemplated by this Agreement or, to the extent required to enable such Party to carry out its obligations under this Agreement and on a "need to know" basis and who shall in each case be made aware by such Party of its obligations under this Clause and shall be required by such Party to observe the same restrictions on the use of the relevant information as are contained in Clause 13.1;
- (b) to the extent required by the Applicable Law or by the regulations of any stock exchange or regulatory authority to which such Party and/or its Affiliate(s) is or may become subject or pursuant to any order of court or other competent authority or tribunal, including the publication of any announcement(s) or circular(s) by the Listed Company in relation to the Transaction pursuant to the Listing Rules or as requested by the Stock Exchange on or around or after the date of this Agreement;
- (c) to the extent that the relevant Confidential Information is in the public domain otherwise than by breach of this Agreement by any party;
- (d) which is disclosed to such Party by a third party who is not in breach of any undertaking or duty as to confidentiality whether express or implied;
- (e) which that Party can prove that it lawfully possessed prior to obtaining it from another;
- (f) to any professional advisers to the disclosing party who are bound to the disclosing party by a duty of confidence which applies to any information disclosed; or
- (g) to any other Party or pursuant to the terms of this Agreement.

14 Costs

14.1 Costs

The Parties agree to pay their own Costs in connection with the preparation, negotiation, execution and completion of this Agreement.

14.2 Taxes

Save for the Securities Transaction Tax, all Taxes in connection with the sale and purchase of the WY Sale Shares, GH Sale Shares and GS Sale Shares as contemplated in this Agreement shall be paid and borne by the Sellers (in aggregate) and the Buyer in accordance with the applicable Laws.

15 Notices and other communications

15.1 Form – all communications

Unless expressly stated otherwise in this Agreement, all notices, certificates, consents, approvals, waivers and other communications in connection with this Agreement must be:

- (a) in writing;
- (b) in English or Chinese; and

- (c) signed by the sender (if an individual) or an authorised officer of the sender.

15.2 Form – communications sent by email

Communications sent by email need not be marked for attention in the way stated in Clause 15.1. However, the email must state the first and last name of the sender. Communications sent by email are taken to be sent by the named sender.

15.3 Delivery

Communications must be:

- (a) delivered in person; or
- (b) sent by prepaid ordinary post (airmail if appropriate); or
- (c) sent by email,

to the Parties whose contact information is set out in Schedule 3.

15.4 When effective

Communications take effect from the time they are received or taken to be received under Clause 15.5 (whichever happens first) unless a later time is specified.

15.5 When taken to be received

Communications are taken to be received:

- (a) if sent by post, 3 days after posting (or 7 days after posting if sent from one country to another); or
- (b) if sent by email:
 - (i) when the sender receives an automated message confirming delivery; or
 - (ii) 4 hours after the time sent (as recorded on the device from which the sender sent the email) unless the sender receives an automated message that the email has not been delivered,

whichever happens first.

15.6 Receipt outside business hours

Despite Clauses 15.4 and 15.5, if communications are received or taken to be received under Clause 15.5 after 5:00 p.m. in the place of receipt or on a non-Business Day, they are taken to be received at 9:00 a.m. on the next Business Day and take effect from that time unless a later time is specified.

16 General

16.1 Discretion in exercising rights

A Party may exercise a right or remedy or give or refuse its consent in any way it considers appropriate (including by imposing conditions) unless this Agreement expressly states otherwise.

16.2 Failure to exercise rights

Except as otherwise set out in this Agreement, any partial exercise, failure to exercise, or delay in exercising, a right or remedy provided under this Agreement or by Law does not operate as a waiver or prevent or restrict any further or other exercise of that or any other right or remedy in accordance with this Agreement.

16.3 Remedies cumulative

The rights and remedies provided in this Agreement are in addition to other rights and remedies given by Law independently of this Agreement.

16.4 Variation and waiver

A provision of this Agreement or a right created under it, may not be waived or varied except in writing, signed by the Party or Parties to be bound.

16.5 No merger

The warranties, guarantees, undertakings and indemnities in this Agreement do not merge and are not extinguished on completion of the Transaction and will survive after the completion of the Transaction.

16.6 Entire agreement

This Agreement constitutes the entire agreement of the Parties about its subject matter and supersedes all previous agreements, understandings and negotiations on that subject matter.

16.7 Construction

No rule of construction applies to the disadvantage of a Party because that Party was responsible for the preparation of, or seeks to rely on, this Agreement or any part of it.

16.8 Language

The language of this Agreement and the transactions envisaged by it is in English and all notices, demands, requests, statements, certificates or other documents or communications must be in English or Chinese unless otherwise agreed. In the event of any conflict between the English text and the Chinese text, the English text prevails.

16.9 Severability

- (a) If any provision or part-provision of this Agreement is or becomes invalid, illegal or unenforceable, it will be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision will be deemed deleted. Any modification to or deletion of a provision or part-provision under this Clause will not affect the validity and enforceability of the rest of this Agreement. This Clause has no effect if the severance alters the basic nature of this Agreement or is contrary to public policy.
- (b) If any provision or part-provision of this Agreement is invalid, illegal or unenforceable, the Parties must negotiate in good faith to amend such provision so that, as amended, it is legal, valid and enforceable, and, to the greatest extent possible, achieves the intended commercial result of the original provision.

16.10 Counterparts

This Agreement may consist of a number of copies, each signed by one or more parties to it. If so, the signed copies are treated as making up a single document. The executed version of this Agreement executed by each Party to this Agreement may be exchanged electronically via email.

16.11 Prompt performance

Each Party agrees to perform its obligations under this Agreement promptly unless a specific time for performance is expressly stated in this Agreement.

16.12 Assignment or other dealings

A Party may not assign or otherwise deal with its rights under this Agreement or allow any interest in them to arise or be varied without the consent of the other Parties.

16.13 Contracts (Rights of Third Parties) Ordinance

Save for any of the Listed Group Member, no term of this Agreement is enforceable under the Contracts (Rights of Third Parties) Ordinance (Chapter 623 of the Laws of Hong Kong) by a person who is not a party to this Agreement. Notwithstanding any term herein, the consent of any person who is not a party hereto is not required to rescind or vary this Agreement.

17 Governing law

17.1 Governing law and jurisdiction

This Agreement shall be governed by and construed in accordance with Hong Kong law. The courts of Hong Kong shall have exclusive jurisdiction to settle any Dispute arising from or connected with this Agreement. The Parties agree that the courts of Hong Kong are the most appropriate and convenient courts to settle any Dispute and, accordingly, that they will not argue to the contrary.

17.2 Injunctive or interim relief

Nothing in this Clause prevents a Party seeking urgent injunctive or similar interim relief from a court.

17.3 Process Agents

- (a) Each of the Sellers irrevocably appoints Orange Sky Golden Harvest Entertainment Company Limited (address at Unit 2101, YF Life Tower, 33 Lockhart Road, Wan Chai, Hong Kong) to act as its agent to receive and acknowledge on its behalf service of any writ, claim, summon, order, judgment, notice or other document of legal process in Hong Kong. For the avoidance of doubt, any change of agent shall only take effect after all the other Parties are duly notified of such change in accordance with the terms of this Agreement. Each of the Sellers agrees that any such legal process shall be sufficiently served on it if delivered to its agent at the address mentioned herein or any other address as may have been notified by the agent to the other Parties.
- (b) The Buyer irrevocably appoints Wilgrist Nominees Limited (address at 6th Floor, Prince's Building, 10 Chater Road, Central, Hong Kong, marked for the attention of Raymond Chan), to act as its agent to receive and acknowledge on its behalf service of any writ, claim, summon, order, judgment, notice or other document of legal process in Hong Kong. For

the avoidance of doubt, any change of agent (including its addressee details) shall only take effect after all the other Parties are duly notified of such change in accordance with the terms of this Agreement. The Buyer agrees that any such legal process shall be sufficiently served on it if delivered to its agent at the address mentioned herein or any other address as may have been notified by the agent to the other Parties.

EXECUTED as an agreement

Share Purchase Agreement

Schedule 1 Basic Details of VS

Basic Details of VS as at the date of this Agreement

Company Name:	Vie Show Cinemas Co. Ltd. (威秀影城股份有限公司)
Place of Incorporation:	Taiwan
Company Registry Number:	16086448
Registered Address:	台北市信義區松壽路 20 號 2 樓
Total Issued Shares:	100,000,000 ordinary shares

Schedule 2 Completion Obligations

1. The Sellers' Obligations at Completion

On or before the WY Completion Date GS shall deliver, or procure the delivery of, all original share certificate(s) issued with respect to the WY Sale Shares registered in the name of GS by way of endorsement duly executed by GS, to the Buyer (or their professional advisors or representatives).

2. The Buyer's Obligations at WY Completion

On or before the WY Completion Date, at the same time as delivery of all the original share certificate(s) issued with respect to the WY Sale Shares by GS in accordance with paragraph 1 of Schedule 2 to the Buyer, the Buyer shall deliver or procure to be delivered:

- 2.1 to the Sellers (or their professional advisors or representatives) the original copy of the joint instruction to the Escrow Agent, duly executed by the Buyer, to release the First Escrow Amount, together with interests incurred on the First Escrow Amount, to GS in accordance with the Escrow Agreement; and
- 2.2 to the Sellers' Solicitors the original copy of the Second Escrow Instruction; and
- 2.3 an original copy of the notice of appointment (in a form substantially similar to the one set out in Schedule 4 of this Agreement), dated the WY Completion Date.

Share Purchase Agreement

Schedule 3 Contact Details of the Parties

	Name of Party	Address	Email	Attention
1	GH Investment Limited	Unit 2101, YF Life Tower, 33 Lockhart Road, Wan Chai, Hong Kong	fiona.chow@goldenharvest.com / peter.wong@goldenharvest.com	Fiona Chow / Peter Wong
2	Golden Sky Entertainment Limited	Unit 2101, YF Life Tower, 33 Lockhart Road, Wan Chai, Hong Kong	fiona.chow@goldenharvest.com / peter.wong@goldenharvest.com	Fiona Chow / Peter Wong
3	Wanin International Co., Ltd.	(40756) 28F-1, No.238, Shizheng North 2nd Road, Xitun District, Taichung City, Taiwan	Teresa_Lin@wanin.tw / serena.chung@wanin.tw	Teresa Lin

Share Purchase Agreement

Schedule 4 Form of Notice of Appointment

授權書

立授權書人網銀國際股份有限公司（下稱網銀國際）為授權常理法律事務所李威廷律師，就網銀國際受讓 Golden Sky Entertainment Limited 持有之威秀影城股份有限公司（下稱威秀公司）已發行普通股股份 35,687,071 股，代理網銀國際請求威秀公司依法辦理股東名簿變更登記事宜，特立此授權書。

此致

威秀影城股份有限公司

立授權書人

網銀國際股份有限公司

代表人

日期：2024 年[*]月[*]日

SELLER

**SIGNED by CHOW SAU FONG,
FIONA as authorised representative
for GOLDEN SKY
ENTERTAINMENT LIMITED**

[Handwritten signature]



By executing this Agreement the signatory warrants that the signatory is duly authorised to execute this Agreement on behalf of **GOLDEN SKY ENTERTAINMENT LIMITED**



BUYER

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

**Legal representative:
HSIAO CHENG HAO (蕭政豪)**



By applying the seals, **CHIEN WEI HSU**
warrants that he is duly authorised to
apply the seals on behalf of the Buyer
and its legal representative

CHIEN WEI HSU

Signature

Name: CHIEN WEI HSU



