

日期：2026年1月30日

Date: 30 January 2026

RBC VENTURE LIMITED

(作为公司)

(as Company)

及

and

AUREOLE HALO LIMITED

(作为投资方)

(as Investor)

谅解备忘录

Memorandum of Understanding

本谅解备忘录由以下双方于2026年1月30日签署确定：

This Memorandum of Understanding (this “MoU”) is made on 30 January 2026 between the following parties:

- (1) RBC VENTURE LIMITED, 一家在英属维尔京群岛注册的有限责任公司（以下简称“公司”）；及
RBC VENTURE LIMITED, a company incorporated in British Virgin Islands with limited liability (the “Company”); and
- (2) AUREOLE HALO LIMITED, 一家于开曼群岛注册成立的公司（以下简称“投资方”）。
AUREOLE HALO LIMITED, a company incorporated in Cayman Islands with limited liability (the “Investor”).

（上述公司及投资方，共称为“双方”，其中任一方称为“一方”）。
(The aforesaid Company and Investor shall, collectively be referred to as the “Parties”, and each a “Party”).

鉴于：

Whereas:

- (A) 公司与投资方有意进行关于Rimbaco Group Global Limited 的潜在投资或融资事宜（以下简称“意向投资”）。
The Company and the Investor intend to proceed with a potential investment or financing exercise in relation to Rimbaco Group Global Limited (hereinafter referred to as the “Proposed Investment”)
- (B) 本着互惠互利、诚信行事的原则，双方在此同意，就进一步讨论意向投资订立不具有法律约束力的本谅解备忘录（除非另有约定）。
For mutual benefit and in good faith, the Parties hereby agree to enter into this non- legally binding MoU (save as otherwise agreed) to enter into further negotiation with respect to the Proposed Investment.

双方谨此约定如下：

NOW THEREFORE, the Parties agree as follows:

1. 意向与法律效力
Intent and legal effect
 - 1.1 除有关定金（定义如下）、排他性、保密性、费用和适用法律的规定对谅解备忘录双方具有约束力外，对谅解备忘录双方不具有约束力。谅解备忘录中规定的其他条款须经投资方及公司就意向投资及其条款进行谈判磋商后，签署经投资方及公司同意的最终具有法律约束力的投资协议（以下简称“正式协议”）方可生效。
Except for provisions in relation to the Deposit (as defined below), Exclusivity, Confidentiality, expenses and governing law, which shall be binding upon the parties to the MoU, other clauses set out in the MoU are subject to the negotiation and execution of the final legally binding investment agreement between the Investor and the Company regarding the Proposed Investment and the terms of which having been agreed by the Investor and the Company (the “Formal Agreement”) and shall not be binding upon the parties to the MoU.
2. 意向投资
Proposed Investment

- 2.1 受限于投资方尽职调查的结果及双方签署的正式协议，双方有意就Rimbaco Group Global Limited 全部或部分股权收购事宜，基于Rimbaco Group Global Limited 100%股权对应2.1亿港元的估值基础，进行进一步探讨。
Subject to the Investor's due diligence exercise and the Formal Agreement signed by the Parties, the Parties intend to engage in further discussions regarding the acquisition of all or part of the equity interests in Rimbaco Group Global Limited, on the basis of a valuation reference of HKD 210,000,000 for 100% of the equity interests in Rimbaco Group Global Limited.
- 2.2 投资方将在本谅解备忘录签署，且用于投资方尽职调查的必要材料已在VDR中全部上传完备后对Rimbaco Group Global Limited展开尽职调查，并应在尽职调查开始后的一个月内完成尽职调查（以下简称“排他期”），如排他期中涉及中国农历新年假期，则排他期再延长15日。
The Investor will, after the execution of this MoU and upon completion of the full upload to the virtual data room (VDR) of all materials necessary for the Investor's due diligence, commence the due diligence against the Rimbaco Group Global Limited and shall complete the due diligence within one month of the commencement of the due diligence (the "Exclusivity Period"). If the Exclusivity Period includes the Chinese New Year holiday, the Exclusivity Period shall be extended by an additional 15 calendar days.
- 2.3 投资方（或其指定机构）须最迟于2026年2月11日之前以银行汇票或本票形式向公司支付或向被指定的独立实体以托管形式交付500万港元作为定金（以下简称“定金”）。定金不可退还，除非（i）Rimbaco Group Global Limited 的审计师对2025年度发出带有免责声明意见或否定意见的审计报告，或（ii）Rimbaco Group Global Limited 的股份被香港联交所下令连续停牌两周或更长时间，或（iii）尽职调查中发现与公开披露信息存在重大差异的事项（财务报表主要科目如收入、净资产等差异达到20%以上），或（iv）双方因公司偏离或违反本谅解备忘录项下的意向与约定（无论是否具有法律约束力）而未在排他期届满前订立正式协议，则公司应当于相关情形发生后（以发生较早的一日为准）5日内以银行汇票或本票形式向投资方支付退回500万港元的定金。如双方继续进行意向投资，该定金可用于抵扣投资者根据意向投资应支付的部分对价。除非本谅解备忘录另有约定，如双方未在排他期届满前订立正式协议，则该定金将完全归公司所有。
The amount of HK\$ 5 million shall be payable by the Investor (or its designated entity) to the Company or to an independent designated entity to be held in escrow in the form of bank draft or cashier order no later than February 11, 2026 as the deposit (the "Deposit"). The Deposit is non-refundable unless (i) the auditors of Rimbaco Group Global Limited issues an audit report with a disclaimer on opinion or with an adverse opinion for the year 2025, or (ii) the shares of Rimbaco Group Global have been suspended from trading for a continuous period of two weeks or more as instructed by the Stock Exchange of Hong Kong Limited, or (iii) the due diligence reveals material discrepancies from publicly disclosed information (such as discrepancies of 20% or more in key financial statement items like revenue or net assets), or (iv) the Parties fail to enter into a Formal Agreement prior to the expiration of the Exclusivity Period due to the Company's deviation from or breach of the intentions and undertakings under this MoU (whether or not legally binding). In any of the foregoing circumstances, the Company shall, within five (5) days after the occurrence of the relevant circumstance (with the earlier date of occurrence prevailing), refund the Deposit in the amount of HK\$ 5 million to the Investor in the form of bank draft or cashier order. If the Parties proceed with the Proposed Investment, the Deposit can be used to offset part of the consideration to be paid by the Investor under the Proposed Investment. Unless otherwise agreed in this MoU, if the Parties have not entered into the Formal Agreement on or before expiry of the Exclusivity Period, the Deposit shall be absolutely forfeited to the Company.
- 2.4 如果签署了关于意向投资的正式协议，则定金将全额用于支付根据正式协议应支付的部分对价。

If Formal Agreement with respect to the Proposed Investment is signed, the Deposit will be applied in full towards part payment of the consideration payable under the Formal Agreement.

- 2.5 本谅解备忘录将于各方签订本谅解备忘录日期起生效，并于下列任何一项事件发生时终止（以较早发生者为准）：

This MoU shall be effective as of the date of execution of this MoU by the Parties hereto and shall terminate upon the occurrence of any of the following events, whichever occurs first:

- (i) the date of the execution of the Formal Agreement;
正式协议签署日期；
- (ii) expiry of the Exclusivity Period, if the Formal Agreement is not signed by the parties to the MoU by the Exclusivity Period;
排他期限届满，如果谅解备忘录双方未在排他期限届满前签署正式协议；
- (iii) the Investor does not pay the Deposit pursuant to the MoU.
投资方未按照谅解备忘录支付保证金。

为免疑问，本谅解备忘录之终止并不影响第2.3至2.4条下之效力。

For avoidance of doubt, the termination of this MoU shall not affect the validity of the provisions under Clauses 2.3 to 2.4.

3. 尽职调查 Due Diligence Exercise

- 3.1 投资方需在排他期内进行及完成尽职调查并承担所有投资方的费用。

The Investor shall conduct and complete the due diligence exercise within the Exclusivity Period and bear all of its costs.

- 3.2 受限于任何适用法律法规、上市规则或香港联合交易所有限公司、香港证券及期货事务监察委员会或任何监管机构的指引、规限和禁令，为了使投资方进行尽职调查，公司需于投资方给予合理通知后，尽其最大努力向投资方提供（及/或准许投资方或其顾问获得）其合理要求的信息及文件。

Subject to any applicable laws and regulations, the Listing Rules or the guidelines restrictions and prohibitions of The Stock Exchange of Hong Kong Limited, the Securities and Futures Commission of Hong Kong or any regulatory authority, in order for the Investor to conduct its due diligence, the Company shall use its best endeavors to provide to the Investor (and/or allow the Investor or its advisers to have access to) the information and documents reasonably requested by the Investor after the Investor has given the Company reasonable notice.

4. 排他性 Exclusivity

谅解备忘录中约定，在按照第2.2条规定开始尽职调查后一个月内（或谅解备忘录双方约定的较晚日期），公司不得签署、谈判或促使其股东、董事、高级职员、员工、代表和代理人直接或间接与任何一方（投资者除外）就意向投资进行谈判及接受要约，及向其他方及其代理提供有关本意向投资及本公司的资料。

It was agreed in the MoU that the Company will not, until one month of the commencement of the due diligence as set out in Clause 2.2 (or such later date to be agreed by the parties to the MoU), sign, negotiate or procure its shareholders, directors, officers, employees, representatives and agents to negotiate, and accept any offer, directly or indirectly, with any party (other than the Investor) in respect of the Proposed Investment and provide information regarding the Proposed Investment and the Company to any other potential purchasers and/or its agent..

5. 保密

Confidentiality

本谅解备忘录所规定的条款和条件，包括其存在，以及尽职调查过程中提供的所有信息和文件均属于保密信息，除适用法律、法规、政策或证券交易所规则另有规定外，不得向任何第三方（双方专业顾问除外）披露。如果任何一方终止本谅解备忘录，投资方应在本谅解备忘录终止后三个工作日（指持牌银行一般于整段正常营业时间内开门营业之日（星期六、星期日或公众假期除外））内，将尽职调查过程中获得的所有原始文件归还给公司，并销毁尽职调查过程中获得的所有信息和文件副本。

The terms and conditions stipulated in this MoU, including its existence, and the information and documents provided in the course of the due diligence shall be confidential information and shall not be disclosed to any third party (other than each Party's professional advisers) unless required by applicable law, regulations or policies or stock exchange rules. If this MoU is terminated by either Party, the Investor shall return all original documents obtained during the due diligence to the Company and destroy all information and copies of documents obtained during the due diligence within three Business Days ("Business Day" meaning a day on which licensed banks are generally open for business during their normal business hours, excluding Saturdays, Sundays, and public holidays) after the termination of this MoU.

6. 其他 Others

- 6.1 双方各自承担其自身发生所涉及到前期及直至目前属商议本谅解备忘录及意向投资的所有成本、费用及开支。

Each of the Parties hereto shall bear all costs, charges, and expenses incurred by itself in connection with the negotiation of this MoU and the Proposed Investment up to and including the present time.

- 6.2 本谅解备忘录构成双方之间就意向投资所达成的全部意向，并取代先前双方有关意向投资的所有沟通、陈述、协议及谅解（不论口头或书面）。

This MoU constitutes the entire agreement between the Parties regarding the Proposed Investment and supersedes all prior communications, representations, agreements, and understandings (whether oral or written) between the Parties concerning the Proposed Investment.

- 6.3 除非本谅解备忘录另有规定，否则本谅解备忘录项下发出或提出的每一项通知、要求或其他通讯都必须采用书面形式，并按以下所列的地址由专人递送或用邮资付讫挂号，或按以下所列电邮地址（或本谅解备忘录任何一方提前五个工作日通知对方的其他地址、电邮地址）采用传真方式通知对方：-

Unless otherwise provided in this MoU, every notice, demand, or other communication to be given or made under this MoU shall be in writing and shall be delivered to the other party by hand, registered post(paid)at the address set out below, or by email at the email address set out below(or such other address or email address as either Party may notify the other Party of by giving five Business Days' notice):-

公司 **Company**

指定收件人及其联系信息：

Designated Recipient and his/her/its contact information:

收件人：Low Seah Sun

Addressee: Low Seah Sun

地址：9-03-01, Jalan Ahamd Nor, Pusat Perdagangan Nova, 11600 Jelutong Penang, Malaysia

Address: 9-03-01, Jalan Ahamd Nor, Pusat Perdagangan Nova, 11600 Jelutong Penang, Malaysia

电邮地址 : sslow1950@gmail.com
Email Address: sslow1950@gmail.com

投资方 Investor

指定收件人及其联系信息:

Designated Recipient and his/her/its contact information:

收件人: 何侯

Addressee: Yu He

地址 : 香港皇后大道中99号中环中心3512室

Address: Room 3512, 35/F, The Center, 99 Queen's Road Central, Hong Kong

电邮地址 : heyu@chengtunggroup.com

Email Address: heyu@chengtunggroup.com

- 6.4 本谅解备忘录项下发出的任何通知、要求或其他通讯，在下述情况下应被视为已经有效送达：
Any notice, demand, or other communication given under this MoU shall be deemed to have been validly served:

- (i) 如由专人递交，在递交时即为送达；
if delivered by hand, at the time of delivery;
- (ii) 如以本地平邮方式由一个香港地址寄发至另一香港地址，在邮寄后的两个工作日即为送达；如以空邮方式寄发至香港以外的地方或由香港以外的地方寄发，投寄当日后的五个工作日即为送达；及
if sent by local surface mail from one Hong Kong address to another Hong Kong address, two Business Days after posting; or, if sent by airmail to or from a place outside Hong Kong, five Business Days after the day of posting; and
- (iii) 如以电邮发出，则在发送时即为送达，以完整的发送纪录为证。
if sent by email, service shall be deemed to have been effected at the time of sending, as evidenced by a complete record of the transmission.

7. 适用法律和管辖

Applicable Law and Jurisdiction

- 7.1 本谅解备忘录应按照香港法律管辖和解释。双方在此不可撤销地服从香港法院的非专属管辖权。

This MoU shall be governed by and construed in accordance with the laws of Hong Kong. The Parties hereby irrevocably submit to the non-exclusive jurisdiction of the courts of Hong Kong.

8. 中英文版本

Chinese and English Version

本谅解备忘录的中英文版本如有任何不一致或冲突，应以中文版本为准。

Should there be any inconsistency or conflict between the Chinese and English versions of this MoU, the Chinese version shall prevail.

9. 修订

Amendment.

对本备忘录的任何修订均必须以书面协议的方式进行，且应当仅在全体双方签署后方可生效。除非经双方明确授权的代表签署书面文件，对本备忘录的任何修改、变更或修订均不具有约束力。

Any amendment to this MoU must be by a written agreement and shall only come into force after having been signed by all Parties. No amendment, modification or changes to this MoU will be binding, unless made in writing and signed by an expressly authorized representative of the Party to be bound thereby.

兹证明，双方已通过其授权代表在本协议首日签署之日正式签署本协议。

IN WITNESS WHEREOF, the Parties have duly executed this Agreement by their authorized representatives as of the date first written above.

由以下实体签署并交付
EXECUTED and DELIVERED
by
RBC VENTURE LIMITED

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)

For and on behalf of
RBC Venture Limited

Authorized Signature(s)

姓名 (Name) :
职级 (Title) :

由以下实体签署并交付
EXECUTED and DELIVERED
by
AUREOLE HALO LIMITED

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)
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)

For and on behalf of
Aureole Halo Limited

暨 有限公司

姓名 (Name) :
职级 (Title) :