

Stock code 2301

LITEON Technology Corporation

Annual General Meeting of Shareholders for 2023

Meeting Agenda

(Summary Translation– In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Date: May 17, 2023 at 9:00 a.m.

Location: 1F, No. 392, Ruey Kuang Road, Neihu Dist., Taipei City
(International Convention Center, LITEON Technology Building)

Meeting format: Shareholders' meeting with video conferencing (held in-person with video conferencing support)

Video conferencing platform: Shareholders' meeting video conferencing platform of Taiwan Depository & Clearing Corporation Limited (TDCC) - Electronic voting platform for shareholders' meetings (website: <https://www.stockvote.com.tw>)

Meeting Procedure for the Annual General Meeting of Shareholders for 2023

- I. Chairperson Calls Meeting to Order
- II. Opening Remarks by the Chairperson
- III. Report Items
- IV. Proposal Items
- V. Discussion Items
- VI. Provisional Motions
- VII. Adjournment

LITEON Technology Corporation
Agenda of the Annual General Meeting of Shareholders for 2023

Meeting format: Shareholders' meeting with video conferencing (held in-person with video conferencing support)

- I. Chairperson Calls the Meeting to Order (and reports equity shares in attendance)

- II. Opening Remarks by the Chairperson

- III. Report Items
 - i. 2022 Business Report.
 - ii. Audit Committee's Review Report on 2022 Financial Statements.
 - iii. Audit Committee's Report on communications between audit committees and chief internal auditor.
 - iv. Report on 2022 Employees' and Directors' Compensation.
 - v. Cash Distribution to Shareholders from 2022 Earnings.

- IV. Proposal Items
 - i. Adoption of 2022 Financial Statements
 - ii. Adoption of 2022 Earnings Distribution.

- V. Discussion Items
Discussion of the Amendment to "Articles of Incorporation"

- VI. Provisional Motions

- VII. Adjournment

Report Items

i. 2022 Business Report

Explanation: Please refer to attachment 1 - 2022 Business Report of the Company.

ii. Audit Committee's Review Report on the 2022 Financial Statements

Explanation:

1. 2022 Financial Statements of the Company have been duly audited by Certified Public Accountant Chiu, Meng-Chieh and Certified Public Accountant Cheng, Shiuh-Ran of Deloitte Touche Tohmatsu International Taiwan. The aforementioned financial statements, business report, and proposals for earnings distribution have been duly reviewed by the Audit Committee. Audit Committee's Review Report is provided herein.
2. For details of the Certified Public Accountants' Audit Report and aforementioned Financial Statements, please refer to Attachment 2 & Attachment 3.
3. For the Review Report provided by the Audit Committee, please refer to Attachment 4.

iii Audit Committee's Report on communications between audit committees and chief internal auditor

Explanation:

1. Pursuant to item 2 of article 3 of Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Company shall establish channels and mechanisms of communications between audit committees and chief internal auditor, and the chairman of the Audit Committee shall report the communications between audit committees and chief internal auditor at the shareholders' meeting.
2. For the communications between audit committees and chief internal auditor, please refer to chapter 3.4 Implementation of Corporate Governance in 2022 Annual Report.

iv. Report on 2022 Employees' and Directors' Compensation.

Explanation:

1. The Company allocated the profit of 2022 to employees and directors as compensation and were discussed and resolved in the Board of Directors meeting convened on February 21, 2023, all paid in cash.
2. The Company's Board of Directors resolved 2022 profit allocated to employees at the amount of NT\$ 1,925,953,321 and to directors at the amount of NT\$196,699,127.

v. Cash Distribution to Shareholder from 2022 Earnings.

Explanation:

Pursuant to article 24 of LITEON's Articles of Incorporation, authorize the Board of Directors to approve quarterly cash dividends. The amounts and payment dates of 2022 quarterly cash dividends are demonstrated in the table below:

2022	Approval Date (month/day/year)	Payment Date (month/day/year)	Cash Dividends Per Share (NT\$)	Total Amount (NT\$)
First Quarter	04/28/2022	-	-	-
Second Quarter	07/28/2022	09/08/2022	1.5	3,465,607,548
Third Quarter	10/28/2022	-	-	-
Fourth Quarter	02/21/2022	04/21/2023	3.0	6,966,279,096
Total			4.5	10,431,886,644

Proposal Items

Proposed by the Board of Directors

i. Proposal: Adoption of 2022 Financial Statements.

Explanation:

1. 2022 consolidated and standalone financial statements have been audited by Certified Public Accountant Chiu, Meng-Chieh and Certified Public Accountant Cheng, Shiuh-Ran of Deloitte Touche Tohmatsu International Taiwan and were discussed and resolved in the Board of Directors meeting convened on February 21, 2023.
2. The aforementioned financial statements and business report were reviewed by the Audit Committee.
3. For the 2022 business report, please refer to Attachment 1.
4. For the 2022 financial statements, please refer to Attachments 2 & Attachment 3.
5. Please proceed to adopt.

Resolution:

Proposed by the Board of Directors

ii. Proposal: Adoption of 2022 Earnings Distribution.

Explanation:

1. In Fiscal Year 2022, the Company made a net profit of NT\$14,151,016,318. By adding unallocated retained earnings of the previous year of NT\$8,746,580,604, less adjustments on the equity method investments recognized in retained earnings of NT\$5,557,795, adding adjustments on re-measurement on define benefit plans recognized in retained earnings of NT\$73,628,800, setting aside 10% of net profit as legal reserve of NT\$ 1,421,908,732 and reversing of special reserve of NT\$3,436,785,863, total distributable earnings for the year amounted to NT\$24,980,545,058, less the cash dividends resolved in the aforementioned Board of Directors meeting of NT\$10,431,886,644, total distributable earnings for the year end amounted to NT\$14,548,658,414. For Earnings distribution table and descriptions, see Attachment 5.
3. Please proceed to adopt.

Resolution

Discussion Items

Proposed by the Board of Directors

Discussion of the Amendment to “Articles of Incorporation”

Explanation:

1. Pursuant to the new amendment of Company Act and practical operations, an amendment to “Articles of Incorporation” is proposed.
2. Please refer to Attachment 6 for a comparison of the contents before and after amendment.
3. Please refer to Appendix 2 for the full contents before amendment.
4. Please discuss and resolve.

Resolution

Provisional Motions

Adjournment

LITEON Technology Corporation Business Report

Dear Shareholders,

The world started leaving two years of COVID-19 behind in 2022 and getting ready for the new norm. Looking back one year later, we had a year of even more chaos and uncertainties. A war that broke out in February, a series of supply chain disruptions, raw material and energy crises, inflation, and unprecedented market volatility created one challenge after another for LITEON and pushed the company to grow more resilient and more innovative. LITEON held fast to the set targets despite external changes and relied on best judgment to act and advance toward the ultimate goal.

New operation, new profit model, new LITEON

In 2022, LITEON continued to increase both depth and width of digital transformation and implemented digital transition on various levels in various operations. The company embraced new possibilities and worked closely with suppliers, employees, and other partners to achieve targets amid challenges. The result was profitable growth where profit increase exceeded sales increase. In 2022, LITEON's annual sales rose by 5% while the gross profit and the net operating profit rose by 9% and 16%, respectively. New strategies implemented over recent years gave a significant boost to LITEON's high growth and high value core businesses. The gross operating profit margin rose from 13% in 2018 to 19% in 2022, while the net operating profit margin rose from 3.6% to 8.7%. The EPS increased from NT\$3.42 to NT\$6.19. LITEON is now a transformed company in every way from product mix, business model, and operational structure.

LITEON's own cloud power solutions, advanced opto-electronic semiconductors in industrial control and green energy applications, electric vehicle charging, LED automotive lighting and sensors, and 5G AIoT all displayed impressive growth momentum in 2022. In particular, Cloud & AIoT business accounted for 33% of total sales and the Opto-electronics business segment delivered 20% of total sales. The gross profit margins of high-end products of these two business segments exceeded 25% and 30% respectively. LITEON is working actively to shift to an optimized 4/3/3 sales makeup with 40% of sales from Information Technology & Consumer Electronics business, 30% from Cloud & AIoT, and 30% from optoelectronic automotive products.

To provide incentives for executives and to attract and retain key talent while aligning closely with overall business targets, LITEON launched restricted stock awards (RSAs) in 2022. The terms of issuance requires increased annual profitability. Furthermore, for the purpose of focusing more on long term development of core businesses while coordinating corporate resources and improving business performance, competitiveness, and shareholder value, LITEON completed the transfer of the image business segment to LuxVisions by the end of 2022.

R&D to accelerate growth in cloud computing and electric vehicle business

LITEON enhances product mix and overhauls the business model by increasing the size and scope of strategic R&D. In 2022, revenue from system products and solutions accounted for a fast growing percentage, straying from the previously component and module-centric business model. In 2022, the ratio of R&D expenditure to revenue rose to 4.3%, up by 22% compared to 3.7% in the previous year.

LITEON cloud power systems provide a perfect example. They demonstrated solid power system developed over years of high-end R&D and enabled the company to start designing and offering the latest competitive system products to meet each customer's needs. Efficiency in time-to-market led to technological advantages, which, combined with maneuverability, flexibility, operational resilience, and supply chain management, were transformed into competitive advantages. As a result, LITEON secured a leading market share in new models and projects with major target customers worldwide in 2022. LITEON also started shipping the company's own new integrated high-end power supply and battery backup unit power management systems to large data center customers around the world. Going forward, LITEON will introduce Open Rack 3.0 compatible power solutions and data center power management and cooling systems and provide green and sustainable products and services to meet the demand for green data centers. Faced with the shift to high wattage, high efficiency, and high density cloud power and the growing demand for green energy, we are confident that fast growth in the cloud power business will continue.

Besides increased demand in the electric vehicles (EV) and automotive electronics markets, growth in the automotive electronics was supported mainly by industry-leading time-to-market, highly automated and efficient production, and smooth shipment of various high-end products. Products such as DC fast chargers, integrated cooling modules for high-end LED automotive lighting, and automotive imaging modules for advanced driver assistance systems (ADAS) all delivered excellent results. In particular, revenue from EV chargers more than quadrupled. In addition to continuing growth with existing American EV customers and increased supply to major European and American charging network operators, LITEON won new customers and secured EV orders from traditional North American automakers, thereby entering the high-end commercial EV fleet market.

Global expansion and green transformation to strengthen supply chain resilience

As more and more businesses around the world start shortening their supply chains, LITEON starts expanding globally at a faster pace. In 2022, the company announced the official opening of Vietnam Factory Phase II and groundbreaking for Zhonghe Digital Building. Construction of the building is expected to be completed in 2025. Furthermore, the board of directors passed the budget proposal for Kaohsiung Factory Phase II. The factory will be the production base in Taiwan for cloud computing, high-end power management systems, EV chargers, and 5G network and communications products. The US Dallas Factory will expand capacity in 2023 to support the data center power management system and EV chargers business segments. It will enable the two business segments to produce locally and have a nearby supply for North American customers.

While the transition to zero carbon becomes a global consensus today, LITEON set clear SBTs for carbon reduction in 2019 and started working actively to reduce the impacts of GHG emissions on the environment. The LITEON Corporate Sustainability Committee, led by the chairman, is in charge of carbon management and related governance practices through the Environmental Sustainability Subcommittee and the Sustainable Product Design Subcommittee. The company will continue to reduce environmental impacts every year through product design, process improvement, and supply chain energy conservation projects. Overall carbon emissions have met the targets every year since the projects were implemented. In addition, an aggressive target has been set to reach net zero emission by 2050.

In 2021, we launched a three-year project, "Sustainable Supply Chain and Green Transition Plan", to perform carbon inventory, set carbon reduction targets, and manage carbon reduction for the supply chain in phases. 2022 was set to be the first year of carbon reduction for the supply chain. LITEON continued to extend the scope of supply chain carbon inventory and set clear carbon reduction targets based on the inventory result. The company accelerated the effort to help suppliers reach net zero and

create mutual benefit for LITEON and the supply chain in carbon reduction. Furthermore, we brought together external resources and pushed for energy conservation assistance programs via facilitators. We worked with suppliers to develop the LITEON energy saving system and completed energy saving potential assessment and support. The process moved LITEON's green supply chain further toward sustainability.

People instead of numbers

We redefined LITEON's brand values in 2022. The intention was to revisit the company's origin and vision and to continue to give back to the community in technology and sustainability. A people-oriented approach and a desire for mutual benefit take us out of the conventional framework for employee welfare and implement instead a local sharing program, LITEON Family. A town hall meeting is held semiannually to bring the management team and the employees face to face for indepth discussions. Other benefits include free employee lunches and subsidy for children 0 to 6 years old. In terms of charity and giving back to the community, LITEON takes action by participating in beach cleanups, support for pomelo farmers, and shoe drives. These activities are ways for us to work as a group outside work and spread good in the world. Guided by the learning organization philosophy, we work with digital transformation programs, innovative design courses and good read recommendations, and invite external experts from various fields and successful businessmen to hold internal seminars. These events encourage LITEON employees to make a habit of learning and sharing and follow the mutual benefit spirit in working and growing together.

Marching towards our vision

The global economy remains highly volatile and its future uncertain in 2023. LITEON is going to monitor the global industry closely and respond quickly to political and economic changes as well as developments in the financial markets in order to maintain operational resilience and flexibility. The company will invest in digital transformation on an ongoing basis regardless of favorable or unfavorable conditions. The continuous effort pushes LITEON forward in developing smart technologies and achieving business goals while succeeding in the digital economy amid different challenges and opportunities. The transformation encompasses everything from the global network, organization, culture, talent, and processes, and builds up core competitive advantages over the long term.

Looking forward, the urgency in the global demand for energy efficiency signals a dire need of smarter, more efficient, and more business oriented system solutions. LITEON has utilized world-leading data center and electric car energy management to consistently prove itself in energy management systems and applications. Going forward, the company will focus on cloud computing, automotive electronics, and new energy management to provide efficient energy solutions in the end market. The company will also make plans for medium- and long-term growth and strategies. These key fields will remain center stage in R&D, capital expenditure, and business partnership. Meanwhile, high-end product design and smart manufacturing capabilities are two more keys for LITEON to open doors to upcoming growth industries such as EV, 5G and AIoT, green data center power management systems, and smart grids. We try to reduce product volume and use less materials to be more environmentally friendly. We also use recycled materials to complete the sustainability cycle and increase energy conversion efficiency to save energy. LITEON will take advantage of core optical and electric technologies and develop effective energy conservation and management systems in order to facilitate optimal utilization of precious energies in the future.

LITEON's transition and transformation is a race to surpass itself. Every change is accomplished by hard work and relies on a lot of trust and teamwork. We would like to give thanks to all of our partners for their support. We would also like to welcome all of our shareholders and partners to be a part of LITEON's rebirth and journey into a brighter future.

Tom Soong
LITEON Chairman

Anson Chiu
LITEON President

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Lite-On Technology Corporation

Opinion

We have audited the accompanying consolidated financial statements of LITE-ON TECHNOLOGY CORPORATION (the "Company") and its subsidiaries (collectively, the "Group"), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter identified in the audit of the Group's consolidated financial statements for the year ended December 31, 2022 is as follows:

Allowance for Impairment Loss of Trade Receivables

The allowance for impairment loss of trade receivables represents management's subjective judgement and determination of the recoverable amount of overdue receivables may give rise to credit risk. The key assumptions and inputs used in the evaluation process involved significant estimates made by management. Hence, we focused on assessing the reasonableness of management's estimates of allowance for impairment loss in our audit.

Refer to Note 4 to the consolidated financial statements for the summary of significant accounting policies. Refer to Note 11 to the consolidated financial statements for the carrying amount of trade receivables and impairment loss of trade receivables. In response to management's estimates mentioned above, we assessed the reasonableness and the calculation accuracy of allowance for impairment loss.

Other Matter

We have also audited the parent company only financial statements of LITE-ON TECHNOLOGY CORPORATION as of and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2022 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Meng-Chieh Chiu and Shih-Ran Cheng.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 21, 2023

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

ASSETS	2022		2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 91,065,529	46	\$ 68,275,835	37
Financial assets at fair value through profit or loss (Note 7)	2,799,938	1	775,988	-
Financial assets at amortized cost (Note 9)	-	-	3,209	-
Contract assets	484,791	-	654,423	-
Notes receivable, net (Note 11)	609,573	-	458,316	-
Trade receivables, net (Note 11)	38,127,682	19	41,245,921	22
Trade receivables from related parties (Note 31)	-	-	12,139	-
Other receivables (Note 11)	1,562,769	1	817,564	-
Other receivables from related parties (Note 31)	17,710	-	3,265	-
Inventories, net (Note 12)	27,747,465	14	32,299,343	18
Other current assets (Note 19)	2,537,757	1	2,564,888	1
Total current assets	<u>164,953,214</u>	<u>83</u>	<u>147,110,891</u>	<u>80</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss (Note 7)	1,462,668	1	2,090,852	1
Financial assets at fair value through other comprehensive income (Note 8)	1,985,324	1	2,013,586	1
Financial assets at amortized cost (Note 9)	465,790	-	289,411	-
Investments accounted for using the equity method (Note 14)	1,888,176	1	1,847,579	1
Property, plant and equipment, net (Notes 15 and 31)	19,078,678	10	18,889,587	10
Right-of-use assets, net (Note 16)	1,648,994	1	1,717,650	1
Investment properties, net (Note 17)	1,236,643	1	1,246,465	1
Intangible assets, net (Note 18)	3,692,521	2	3,675,676	2
Deferred tax assets (Note 26)	2,804,527	1	4,244,276	2
Refundable deposits	350,419	-	278,995	-
Net defined benefit assets (Note 22)	107,332	-	37,932	-
Other non-current assets (Note 19)	107,451	-	100,519	-
Total non-current assets	<u>34,828,523</u>	<u>17</u>	<u>36,432,528</u>	<u>20</u>
TOTAL	<u>\$ 199,781,737</u>	<u>100</u>	<u>\$ 183,543,419</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 20)	\$ 32,628,984	16	\$ 28,385,043	15
Financial liabilities at fair value through profit or loss (Note 7)	253,441	-	373,960	-
Contract liabilities	79,782	-	98	-
Notes payable	59	-	44	-
Trade payables	44,883,340	22	46,659,415	25
Trade payables to related parties (Note 31)	15,842	-	38,342	-
Other payables	22,630,490	11	20,683,867	11
Other payables to related parties (Note 31)	19,378	-	1,705	-
Current tax liabilities	5,609,887	3	7,263,027	4
Provisions (Note 21)	1,125,550	1	1,152,812	1
Lease liabilities (Note 16)	359,221	-	400,877	-
Advances received	4,175,135	2	2,955,935	2
Total current liabilities	<u>111,781,109</u>	<u>56</u>	<u>107,915,125</u>	<u>59</u>
NON-CURRENT LIABILITIES				
Long-term borrowings	3,000,000	2	-	-
Deferred tax liabilities (Note 26)	2,212,812	1	1,878,663	1
Lease liabilities (Note 16)	691,734	-	743,516	-
Guarantee deposits	108,955	-	132,588	-
Total non-current liabilities	<u>6,013,501</u>	<u>3</u>	<u>2,754,767</u>	<u>2</u>
Total liabilities	<u>117,794,610</u>	<u>59</u>	<u>110,669,892</u>	<u>60</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY				
Share capital				
Ordinary shares	23,630,830	12	23,508,670	13
Capital surplus	22,706,153	11	21,836,342	12
Retained earnings				
Legal reserve	16,780,649	8	15,613,679	9
Special reserve	3,214,551	2	5,940,218	3
Unappropriated earnings	21,736,118	11	15,199,955	8
Total retained earnings	41,731,318	21	36,753,852	20
Other equity				
Exchange differences on translating foreign operations	(2,315,737)	(1)	(5,820,080)	(3)
Unrealized loss of financial assets at fair value through other comprehensive income	(304,465)	-	(236,908)	-
Unearned employee compensation	(623,682)	-	-	-
Total other equity	(3,243,884)	(2)	(6,056,988)	(3)
Treasury shares	(3,468,412)	(2)	(3,700,808)	(2)
Total equity attributable to owners of the Company	81,356,005	41	72,341,068	39
NON-CONTROLLING INTERESTS	631,122	-	532,459	-
Total equity	<u>81,987,127</u>	<u>41</u>	<u>72,873,527</u>	<u>40</u>
TOTAL	<u>\$ 199,781,737</u>	<u>100</u>	<u>\$ 183,543,419</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements.

**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

	2022		2021	
	Amount	%	Amount	%
OPERATING REVENUE				
Sales (Notes 24 and 31)	\$ 177,083,524	102	\$ 168,643,418	102
Less: Sales allowance	3,274,121	2	3,111,747	2
Sales returns	353,187	-	703,724	-
Total operating revenue	<u>173,456,216</u>	<u>100</u>	<u>164,827,947</u>	<u>100</u>
COST OF GOODS SOLD (Notes 12, 25 and 31)	<u>(140,193,784)</u>	<u>(81)</u>	<u>(134,330,418)</u>	<u>(81)</u>
GROSS PROFIT	<u>33,262,432</u>	<u>19</u>	<u>30,497,529</u>	<u>19</u>
OPERATING EXPENSES (Notes 16, 25 and 31)				
Selling and marketing expenses	(6,138,249)	(4)	(5,001,775)	(3)
General and administrative expenses	(4,575,685)	(3)	(4,484,541)	(3)
Research and development expenses	(7,440,789)	(4)	(6,113,185)	(4)
Expected credit loss (Notes 11 and 24)	(34,849)	-	(1,855,889)	(1)
Total operating expenses	<u>(18,189,572)</u>	<u>(10)</u>	<u>(17,455,390)</u>	<u>(11)</u>
OPERATING INCOME	<u>15,072,860</u>	<u>9</u>	<u>13,042,139</u>	<u>8</u>
NON-OPERATING INCOME AND EXPENSES				
Share of profit (loss) of associates accounted for using the equity method	(6,109)	-	74,382	-
Interest income	1,221,626	1	729,485	-
Dividend income	6,985	-	5,153	-
Other income (Note 31)	1,698,918	1	831,432	1
Net gain (loss) on disposal of investments (Note 15)	(6,489)	-	58,191	-
Net gain (loss) on foreign currency exchange	(1,895,211)	(1)	377,483	-
Net gain on financial assets at fair value through profit or loss	2,443,992	1	4,034,938	2
Net gain on financial assets at fair value through profit or loss - structured products	357,132	-	310,306	-
Finance costs (Note 25)	(742,744)	-	(222,260)	-
Other expenses	(318,954)	-	(293,524)	-
Net gain (loss) on disposal of property, plant and equipment	15,871	-	(126,480)	-
Net loss on disposal of intangible assets	(84)	-	-	-
Impairment loss (Notes 15 and 18)	(2,004)	-	(1,188,998)	(1)
Total non-operating income and expenses	<u>2,772,929</u>	<u>2</u>	<u>4,590,108</u>	<u>3</u>

(Continued)

LITE-ON TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
PROFIT BEFORE INCOME TAX	\$ 17,845,789	10	\$ 17,632,247	11
INCOME TAX EXPENSE (Note 26)	<u>(3,658,386)</u>	<u>(2)</u>	<u>(3,702,761)</u>	<u>(2)</u>
NET PROFIT FOR THE YEAR	<u>14,187,403</u>	<u>8</u>	<u>13,929,486</u>	<u>8</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 23 and 26)				
Items not reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	108,835	-	19,738	-
Unrealized gain (loss) on investments in equity instruments designated as at fair value through other comprehensive income	(67,434)	-	8,467	-
Share of other comprehensive gain of associates accounted for using the equity method	989	-	952	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	<u>(23,458)</u>	<u>-</u>	<u>(3,015)</u>	<u>-</u>
	<u>18,932</u>	<u>-</u>	<u>26,142</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	4,338,757	3	(421,397)	-
Share of other comprehensive income (loss) of associates accounted for using the equity method	68,988	-	(19,948)	-
Income tax relating to items that may be reclassified subsequently to profit or loss	<u>(849,696)</u>	<u>-</u>	<u>38,760</u>	<u>-</u>
	<u>3,558,049</u>	<u>2</u>	<u>(402,585)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>3,576,981</u>	<u>2</u>	<u>(376,443)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 17,764,384</u>	<u>10</u>	<u>\$ 13,553,043</u>	<u>8</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 14,151,016	8	\$ 13,886,552	8
Non-controlling interests	<u>36,387</u>	<u>-</u>	<u>42,934</u>	<u>-</u>
	<u>\$ 14,187,403</u>	<u>8</u>	<u>\$ 13,929,486</u>	<u>8</u>

(Continued)

LITE-ON TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
TOTAL COMPREHENSIVE INCOME (LOSS)				
ATTRIBUTABLE TO:				
Owners of the Company	\$ 17,661,812	10	\$ 13,558,786	8
Non-controlling interests	<u>102,572</u>	<u>-</u>	<u>(5,743)</u>	<u>-</u>
	<u>\$ 17,764,384</u>	<u>10</u>	<u>\$ 13,553,043</u>	<u>8</u>
EARNINGS PER SHARE (NEW TAIWAN DOLLARS; Note 27)				
From continuing operations				
Basic	<u>\$6.19</u>		<u>\$6.01</u>	
Diluted	<u>\$6.10</u>		<u>\$5.92</u>	

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)

Attachment 2-3

LITE-ON TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company							Other Equity (Notes 23 and 28)					Non-controlling Interests (Note 23)	Total Equity
	Issue of Share Capital (Note 23)		Capital Surplus (Note 23)	Retained Earnings (Note 23)				Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets Designated as Fair Value Through Other Comprehensive Income	Unearned Employees' Compensation	Total	Treasury Shares (Note 23)		
	Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings	Total							
BALANCE AT JANUARY 1, 2021	2,350,867	\$ 23,508,670	\$ 21,613,574	\$ 13,789,553	\$ 4,732,075	\$ 17,026,026	\$ 35,547,654	\$ (5,563,051)	\$ (245,858)	\$ -	\$ (5,808,909)	\$ (1,271,314)	\$ 551,839	\$ 74,141,514
Appropriation of earnings														
Legal reserve	-	-	-	1,824,126	-	(1,824,126)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	1,208,143	(1,208,143)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(12,692,187)	(12,692,187)	-	-	-	-	-	-	(12,692,187)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(13,637)	(13,637)
Disposal of investments accounted for using the equity method	-	-	-	-	-	-	-	69,958	-	-	69,958	-	-	69,958
Difference between subsidiaries' disposal of consideration and carrying amount	-	-	-	-	-	-	-	25,850	-	-	25,850	-	-	25,850
Changes in percentage of ownership interests in subsidiaries	-	-	(829)	-	-	(1,393)	(1,393)	-	-	-	-	-	-	(2,222)
Changes in capital surplus from investments in associates accounted for using the equity method	-	-	91,950	-	-	(2,895)	(2,895)	-	-	-	-	-	-	89,055
Changes in capital surplus from cash dividends of the Company paid to subsidiaries	-	-	131,647	-	-	-	-	-	-	-	-	-	-	131,647
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	(400)	(400)	-	400	-	400	-	-	-
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	-	-	-	(2,429,494)	-	(2,429,494)
Net profit for the year ended December 31, 2021	-	-	-	-	-	13,886,552	13,886,552	-	-	-	-	-	42,934	13,929,486
Other comprehensive income (loss) for the year ended December 31, 2021, net of income tax	-	-	-	-	-	16,521	16,521	(352,837)	8,550	-	(344,287)	-	(48,677)	(376,443)
Total comprehensive income for the year ended December 31, 2021	-	-	-	-	-	13,903,073	13,903,073	(352,837)	8,550	-	(344,287)	-	(5,743)	13,553,043
BALANCE AT DECEMBER 31, 2021	2,350,867	23,508,670	21,836,342	15,613,679	5,940,218	15,199,955	36,753,852	(5,820,080)	(236,908)	-	(6,056,988)	(3,700,808)	532,459	72,873,527
Appropriation of earnings														
Legal reserve	-	-	-	1,166,970	-	(1,166,970)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	(2,725,667)	2,725,667	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(9,241,620)	(9,241,620)	-	-	-	-	-	-	(9,241,620)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(3,909)	(3,909)
Disposal of investments accounted for using the equity method	-	-	-	-	-	-	-	6,490	-	-	6,490	-	-	6,490
Difference between consideration and carrying amount of subsidiaries disposed of (Notes 14 and 30)	-	-	30,549	-	-	-	-	-	-	-	-	-	-	30,549
Share-based payment transaction	12,216	122,160	622,447	-	-	-	-	-	-	(623,682)	(623,682)	-	-	120,925
Disposal of treasury stocks	-	-	88,015	-	-	-	-	-	-	-	-	232,396	-	320,411
Changes in percentage of ownership interests in subsidiaries	-	-	50,223	-	-	(12,430)	(12,430)	-	-	-	-	-	-	37,793
Restructuring	-	-	(29,824)	-	-	-	-	-	-	-	-	-	-	(29,824)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	-	10,843	-	-	-	-	-	-	-	-	-	-	10,843
Changes in capital surplus from cash dividends of Company paid to subsidiaries	-	-	97,517	-	-	-	-	-	-	-	-	-	-	97,517
Other changes in equity	-	-	41	-	-	-	-	-	-	-	-	-	-	41
Net profit (loss) for the year ended December 31, 2022	-	-	-	-	-	14,151,016	14,151,016	-	-	-	-	-	36,387	14,187,403
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	80,500	80,500	3,497,853	(67,557)	-	3,430,296	-	66,185	3,576,981
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	14,231,516	14,231,516	3,497,853	(67,557)	-	3,430,296	-	102,572	17,764,384
BALANCE AT DECEMBER 31, 2022	2,363,083	\$ 23,630,830	\$ 22,706,153	\$ 16,780,649	\$ 3,214,551	\$ 21,736,118	\$ 41,731,318	\$ (2,315,737)	\$ (304,465)	\$ (623,682)	\$ (3,243,884)	\$ (3,468,412)	\$ 631,122	\$ 81,987,127

The accompanying notes are an integral part of the consolidated financial statements.

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)**

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 17,845,789	\$ 17,632,247
Adjustments for:		
Depreciation expenses	4,360,303	3,953,907
Amortization expenses	154,063	183,647
Expected credit loss	34,849	1,855,889
Net gain on fair value changes of financial assets as at fair value through profit or loss	(2,801,124)	(4,345,244)
Finance costs	742,744	222,260
Interest income	(1,221,626)	(729,485)
Dividend income	(6,985)	(5,153)
Share of profit of associates accounted for using the equity method	6,109	(74,382)
Net loss (gain) on disposal of property, plant and equipment	(15,871)	126,480
Net loss on disposal of intangible assets	84	-
Net (gain) loss on disposal of investments	6,489	(58,191)
Impairment loss recognized on non-financial assets	697,279	1,538,924
Net unrealized (gain) loss on foreign currency exchange	(13,265)	178,436
Net loss on disposal of subsidiaries	-	26,375
Recognition of provisions	135,787	177,927
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	889,237	1,631,425
Contract assets	452,798	450,533
Notes receivable	(143,808)	(35,171)
Trade receivables	4,528,999	(5,794,611)
Trade receivables from related parties	12,139	26,221
Other receivables	(627,508)	867,964
Other receivables from related parties	(14,445)	4,095
Inventories	5,403,868	(8,166,988)
Other current assets	104,159	(386,128)
Notes payable	15	(12,836)
Trade payables	(4,666,792)	4,486,824
Trade payables to related parties	(22,500)	(256,659)
Other payables	2,015,541	190,018
Other payables to related parties	17,673	783
Contract liabilities	79,684	-
Provisions	(173,364)	(203,794)
Advance receipts	1,137,060	296,305
Net defined benefit assets	39,435	(31,613)
Cash generated from operations	28,956,816	13,750,005
Interest received	1,117,330	756,838
Dividends received	6,985	5,153
Interest paid	(573,894)	(223,406)
Income tax paid	(4,471,274)	(2,128,950)
Net cash generated from operating activities	<u>25,035,963</u>	<u>12,159,640</u>

(Continued)

LITE-ON TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of financial assets at fair value through other comprehensive income	\$ (195,347)	\$ (417,475)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	26,211
Purchases of financial assets at amortized cost	(234,732)	(65,620)
Proceeds from disposal of financial assets at amortized costs	65,632	197,492
Purchases of financial assets at fair value through profit or loss	(33,897,475)	-
Proceeds from disposal of financial assets at fair value through profit or loss	34,143,161	-
Proceeds from disposal of investments accounted for using the equity method	-	1,020,042
Net cash inflow on disposal of subsidiaries	-	(134)
Acquisition of property, plant and equipment	(4,249,324)	(3,738,147)
Proceeds from disposal of property, plant and equipment	41,685	20,473
Increase in refundable deposits	(61,713)	-
Decrease in refundable deposits	-	5,251
Acquisition of intangible assets	(165,176)	(179,053)
Proceeds from disposal of intangible assets	3,209	55
Dividend from associates	31,865	-
Decrease in other non-current assets	4	27,574
	<u>(4,518,211)</u>	<u>(3,103,331)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	4,038,922	3,552,823
Proceeds from long-term borrowings	3,000,000	-
Proceeds from guarantee deposits received	-	39,965
Decrease in guarantee deposits received	(32,053)	-
Repayments of the principal portion of lease liabilities	(444,974)	(351,906)
Cash dividends paid	(9,144,103)	(12,560,540)
Payments for buy-back of ordinary shares	-	(2,429,494)
Disposal of treasury shares	320,411	-
Proceeds from disposal of partial interests in subsidiaries without a loss of control	54,840	-
Changes in non-controlling interests	(20,275)	(29,613)
	<u>(2,227,232)</u>	<u>(11,778,765)</u>
Net cash used in investing activities		(Continued)

LITE-ON TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	\$ 4,499,174	\$ (509,745)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	22,789,694	(3,232,201)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>68,275,835</u>	<u>71,508,036</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 91,065,529</u>	<u>\$ 68,275,835</u>

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Lite-On Technology Corporation

Opinion

We have audited the accompanying financial statements of LITE-ON TECHNOLOGY CORPORATION (the "Company"), which comprise the balance sheets as of December 31, 2022 and 2021, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in the audit of the Company's financial statements for the year ended December 31, 2022 is as follows:

Allowance for Impairment Loss of Trade Receivables

The allowance for impairment loss of trade receivables represents management's subjective judgement and determination of the recoverable amount of overdue receivables may give rise to credit risk. The key assumptions and inputs used in the evaluation process involved significant estimates made by management. Hence, we focused on assessing the reasonableness of management's estimates of allowance for impairment loss in our audit.

Refer to Note 4 to the consolidated financial statements for the summary of significant accounting policies. Refer to Note 11 to the consolidated financial statements for the carrying amount of trade receivables and impairment loss of trade receivables. In response to management's estimates mentioned above, we assessed the classification of the client's credit rating, the reasonableness of expected credit loss, and the calculation accuracy of allowance for impairment loss.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2022 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Meng-Chieh Chiu and Shih-Ran Cheng.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 21, 2023

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

LITE-ON TECHNOLOGY CORPORATION

BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

ASSETS	2022		2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 7,418,633	4	\$ 5,074,516	3
Financial assets at fair value through profit or loss (Note 7)	2,653,305	2	594,306	-
Financial assets at amortized cost (Notes 9 and 29)	-	-	3,209	-
Contract assets	102,194	-	115,014	-
Trade receivables, net (Note 11)	22,815,140	14	24,739,559	16
Trade receivables from related parties (Note 28)	8,012,686	5	6,779,064	4
Other receivables	1,126,609	1	521,911	-
Other receivables from related parties (Note 28)	190,320	-	204,911	-
Inventories, net (Note 12)	5,751,382	3	7,051,578	5
Prepayments	1,194,160	1	734,242	1
Total current assets	49,264,429	29	45,818,310	30
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss (Note 7)	507,325	-	154,685	-
Financial assets at fair value through other comprehensive income (Note 8)	727,700	-	879,524	1
Financial assets at amortized cost (Notes 9 and 29)	398,394	-	226,756	-
Investments accounted for using the equity method (Notes 13 and 28)	101,569,154	60	90,305,425	59
Property, plant and equipment, net (Notes 14 and 28)	9,794,480	6	8,986,767	6
Right-of-use assets, net (Note 15)	567,588	-	497,187	-
Intangible assets, net (Note 16)	3,580,319	2	3,556,210	2
Deferred tax assets (Note 23)	2,021,745	1	3,638,738	2
Refundable deposits	154,232	-	74,571	-
Net defined benefit assets (Note 19)	146,607	-	43,130	-
Other non-current assets	6,471	-	6,471	-
Total non-current assets	119,474,015	71	108,369,464	70
TOTAL	\$ 168,738,444	100	\$ 154,187,774	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 17)	\$ 26,759,770	16	\$ 24,876,688	16
Financial liabilities at fair value through profit or loss (Note 7)	243,387	-	364,175	-
Contract liabilities	79,782	-	98	-
Notes payable	32	-	2	-
Trade payables	5,034,229	3	4,572,463	3
Trade payables to related parties (Note 28)	27,733,148	16	29,980,063	19
Other payables	14,950,106	9	12,692,899	8
Other payables to related parties (Note 28)	573,248	-	146,314	-
Current tax liabilities	3,002,064	2	4,297,967	3
Provisions (Note 18)	628,867	-	879,600	1
Lease liabilities (Note 15)	189,387	-	165,018	-
Advances received	2,859,275	2	1,798,587	1
Total current liabilities	82,053,295	49	79,773,874	52
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 17)	3,000,000	2	-	-
Deferred tax liabilities (Note 23)	1,919,736	1	1,702,890	1
Lease liabilities (Note 15)	389,911	-	349,106	-
Guarantee deposits	19,497	-	20,836	-
Total non-current liabilities	5,329,144	3	2,072,832	1
Total liabilities	87,382,439	52	81,846,706	53
EQUITY				
Share capital				
Ordinary shares	23,630,830	14	23,508,670	15
Capital surplus	22,706,153	13	21,836,342	14
Retained earnings				
Legal reserve	16,780,649	10	15,613,679	10
Special reserve	3,214,551	2	5,940,218	4
Unappropriated earnings	21,736,118	13	15,199,955	10
Total retained earnings	41,731,318	25	36,753,852	24
Other equity				
Exchange differences on translating the financial statements of foreign operations	(2,315,737)	(1)	(5,820,080)	(4)
Unrealized loss of financial assets at fair value through other comprehensive income	(304,465)	-	(236,908)	-
Unearned employee compensation	(623,682)	-	-	-
Total other equity	(3,243,884)	(2)	(6,056,988)	(4)
Treasury shares	(3,468,412)	(2)	(3,700,808)	(2)
Total equity	81,356,005	48	72,341,068	47
TOTAL	\$ 168,738,444	100	\$ 154,187,774	100

The accompanying notes are an integral part of the financial statements.

LITE-ON TECHNOLOGY CORPORATION

Attachment 3-2

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
OPERATING REVENUE				
Sales (Notes 21 and 28)	\$ 118,231,667	102	\$ 109,019,699	102
Less: Sales returns	184,748	-	367,988	-
Sales allowance	<u>2,477,605</u>	<u>2</u>	<u>2,396,876</u>	<u>2</u>
Total operating revenue	<u>115,569,314</u>	<u>100</u>	<u>106,254,835</u>	<u>100</u>
COST OF GOODS SOLD (Notes 12, 22 and 28)	<u>(98,434,771)</u>	<u>(85)</u>	<u>(93,456,480)</u>	<u>(88)</u>
GROSS PROFIT	17,134,543	15	12,798,355	12
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES	(49,724)	-	-	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES	<u>-</u>	<u>-</u>	<u>147,496</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>17,084,819</u>	<u>15</u>	<u>12,945,851</u>	<u>12</u>
OPERATING EXPENSES (Notes 22 and 28)				
Selling and marketing expenses	(2,729,803)	(2)	(1,371,106)	(1)
General and administrative expenses	(3,520,107)	(3)	(3,454,692)	(3)
Research and development expenses	(4,946,621)	(4)	(3,870,268)	(4)
Expected credit (loss) gain (Note 11)	<u>(31,404)</u>	<u>-</u>	<u>38,380</u>	<u>-</u>
Total operating expenses	<u>(11,227,935)</u>	<u>(10)</u>	<u>(8,657,686)</u>	<u>(8)</u>
OPERATING INCOME	<u>5,856,884</u>	<u>5</u>	<u>4,288,165</u>	<u>4</u>
NON-OPERATING INCOME AND EXPENSES				
Share of profit of subsidiaries and associates accounted for using the equity method	6,450,425	6	10,510,200	10
Interest income	30,965	-	15,401	-
Dividend income	3,721	-	3,272	-
Other income (Note 28)	1,902,257	2	919,218	1
Net gain (loss) on disposal of property, plant and equipment	13,847	-	(115,189)	-
Net gain on disposal of investments	-	-	59,300	-
Net gain (loss) on foreign currency exchange	(2,580,725)	(2)	315,895	-
Net gain on financial assets at fair value through profit or loss	3,295,859	3	1,441,618	1
Finance costs (Note 22)	(563,270)	-	(94,518)	-

(Continued)

LITE-ON TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
Other expenses	\$ (24,104)	-	\$ (6,512)	-
Impairment loss (Note 16)	<u>-</u>	<u>-</u>	<u>(1,180,743)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>8,528,975</u>	<u>7</u>	<u>11,867,942</u>	<u>11</u>
PROFIT BEFORE INCOME TAX	14,385,859	12	16,156,107	15
INCOME TAX EXPENSE (Note 23)	<u>(234,843)</u>	<u>-</u>	<u>(2,269,555)</u>	<u>(2)</u>
NET PROFIT FOR THE YEAR	<u>14,151,016</u>	<u>12</u>	<u>13,886,552</u>	<u>13</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 19, 20 and 23)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	92,036	-	18,311	-
Unrealized gain (loss) on investments in equity instruments designated as at fair value through other comprehensive income	(68,772)	-	11,572	-
Share of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	8,086	-	(1,150)	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	<u>(18,407)</u>	<u>-</u>	<u>(3,662)</u>	<u>-</u>
	<u>12,943</u>	<u>-</u>	<u>25,071</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	4,229,179	4	(300,307)	-
Share of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	118,370	-	(91,290)	-
Income tax relating to items that may be reclassified subsequently to profit or loss	<u>(849,696)</u>	<u>(1)</u>	<u>38,760</u>	<u>-</u>
	<u>3,497,853</u>	<u>3</u>	<u>(352,837)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>3,510,796</u>	<u>3</u>	<u>(327,766)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 17,661,812</u>	<u>15</u>	<u>\$ 13,558,786</u>	<u>13</u>

(Continued)

LITE-ON TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	<u>2022</u>		<u>2021</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
EARNINGS PER SHARE (NEW TAIWAN DOLLARS; Note 24)				
From continuing operations				
Basic	<u>\$6.19</u>		<u>\$6.01</u>	
Diluted	<u>\$6.10</u>		<u>\$5.92</u>	

The accompanying notes are an integral part of the financial statements.

(Concluded)

LITE-ON TECHNOLOGY CORPORATION

Attachment 3-3

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	Issue of Share Capital (Note 20)		Capital Surplus (Note 20)	Retained Earnings (Note 20)			Other Equity (Notes 20 and 25)					Total Equity	
	Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Employees' Compensation	Total		Treasury Shares (Note 20)
BALANCE AT JANUARY 1, 2021	2,350,867	\$ 23,508,670	\$ 21,613,574	\$ 13,789,553	\$ 4,732,075	\$ 17,026,026	\$ 35,547,654	\$ (5,563,051)	\$ (245,858)	\$ -	\$ (5,808,909)	\$ (1,271,314)	\$ 73,589,675
Appropriation of earnings													
Legal reserve	-	-	-	1,824,126	-	(1,824,126)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	1,208,143	(1,208,143)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(12,692,187)	(12,692,187)	-	-	-	-	-	(12,692,187)
Disposal of investments accounted for using the equity method	-	-	-	-	-	-	-	69,958	-	-	69,958	-	69,958
Difference between subsidiaries' disposal of consideration and carrying amount	-	-	-	-	-	-	-	25,850	-	-	25,850	-	25,850
Changes in percentage of ownership interest in subsidiaries	-	-	(829)	-	-	(1,393)	(1,393)	-	-	-	-	-	(2,222)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	-	91,950	-	-	(2,895)	(2,895)	-	-	-	-	-	89,055
Changes in capital surplus from cash dividends of the Company paid to subsidiaries	-	-	131,647	-	-	-	-	-	-	-	-	-	131,647
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	(400)	(400)	-	400	-	400	-	-
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	-	-	-	(2,429,494)	(2,429,494)
Net profit for the year ended December 31, 2021	-	-	-	-	-	13,886,552	13,886,552	-	-	-	-	-	13,886,552
Other comprehensive income (loss) for the year ended December 31, 2021, net of income tax	-	-	-	-	-	16,521	16,521	(352,837)	8,550	-	(344,287)	-	(327,766)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	13,903,073	13,903,073	(352,837)	8,550	-	(344,287)	-	13,558,786
BALANCE AT DECEMBER 31, 2021	2,350,867	23,508,670	21,836,342	15,613,679	5,940,218	15,199,955	36,753,852	(5,820,080)	(236,908)	-	(6,056,988)	(3,700,808)	72,341,068
Appropriation of earnings													
Legal reserve	-	-	-	1,166,970	-	(1,166,970)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	(2,725,667)	2,725,667	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(9,241,620)	(9,241,620)	-	-	-	-	-	(9,241,620)
Disposal of investments accounted for using the equity method	-	-	-	-	-	-	-	6,490	-	-	6,490	-	6,490
Difference between subsidiaries' disposal of consideration and carrying amount	-	-	30,549	-	-	-	-	-	-	-	-	-	30,549
Share-based payment transaction	12,216	122,160	622,447	-	-	-	-	-	-	(623,682)	(623,682)	-	120,925
Disposal of treasury stocks	-	-	88,015	-	-	-	-	-	-	-	-	232,396	320,411
Changes in percentage of ownership interests in subsidiaries	-	-	50,223	-	-	(12,430)	(12,430)	-	-	-	-	-	37,793
Restructuring	-	-	(29,824)	-	-	-	-	-	-	-	-	-	(29,824)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	-	10,843	-	-	-	-	-	-	-	-	-	10,843
Changes in capital surplus from cash dividends of the Company paid to subsidiaries	-	-	97,517	-	-	-	-	-	-	-	-	-	97,517
Other changes in equity	-	-	41	-	-	-	-	-	-	-	-	-	41
Net profit for the year ended December 31, 2022	-	-	-	-	-	14,151,016	14,151,016	-	-	-	-	-	14,151,016
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	80,500	80,500	3,497,853	(67,557)	-	3,430,296	-	3,510,796
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	14,231,516	14,231,516	3,497,853	(67,557)	-	3,430,296	-	17,661,812
BALANCE AT DECEMBER 31, 2022	<u>2,363,083</u>	<u>\$ 23,630,830</u>	<u>\$ 22,706,153</u>	<u>\$ 16,780,649</u>	<u>\$ 3,214,551</u>	<u>\$ 21,736,118</u>	<u>\$ 41,731,318</u>	<u>\$ (2,315,737)</u>	<u>\$ (304,465)</u>	<u>\$ (623,682)</u>	<u>\$ (3,243,884)</u>	<u>\$ (3,468,412)</u>	<u>\$ 81,356,005</u>

The accompanying notes are an integral part of the financial statements.

LITE-ON TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 14,385,859	\$ 16,156,107
Adjustments for:		
Depreciation expenses	1,098,681	750,844
Amortization expenses	119,072	159,277
Expected credit loss (gain)	31,404	(38,380)
Net gain on fair value changes of financial instruments as at fair value through profit or loss	(3,295,859)	(1,441,618)
Finance costs	563,270	94,518
Interest income	(30,965)	(15,401)
Dividend income	(3,721)	(3,272)
Share of profit of subsidiaries and associates accounted for using the equity method	(6,450,425)	(10,510,200)
Net loss (gain) on disposal of property, plant and equipment	(13,847)	115,189
Net gain on disposal of investments	-	(59,300)
Impairment loss recognized on non-financial assets	137,099	1,388,427
Unrealized gain on transactions with subsidiaries and associates	49,724	-
Realized gain on transactions with subsidiaries and associates	-	(147,496)
Unrealized net loss on foreign currency exchange	328,453	270,205
Recognition of provisions	105,271	79,246
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	1,041,832	515,405
Contract assets	11,601	156,381
Trade receivables	1,598,893	(2,757,512)
Trade receivables from related parties	(1,233,622)	1,419,128
Other receivables	(604,975)	620,215
Other receivables from related parties	14,591	(33,121)
Inventories	1,163,097	(1,618,002)
Prepayments	(464,913)	(56,099)
Contract liabilities	79,684	(12,961)
Notes payable	30	2
Trade payables	925,495	380,372
Trade payables to related parties	(2,246,915)	2,188,483
Other payables	2,325,875	80,222
Other payables to related parties	426,934	40,429
Provisions	(140,138)	(195,812)
Advance receipts	1,062,913	441,654
Net defined benefit assets	(11,441)	(11,738)
Cash generated from operations	10,972,957	7,955,192
Interest received	30,580	15,672
Dividends received	3,721	3,272
Interest paid	(415,934)	(92,148)
Income tax paid	(565,010)	(1,209,441)
Net cash generated from operating activities	<u>10,026,314</u>	<u>6,672,547</u>

(Continued)

LITE-ON TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of financial assets at fair value through other comprehensive income	\$ (195,347)	\$ (417,475)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	18,059
Purchases of financial assets at amortized costs	(171,642)	(257)
Proceeds from disposal of financial assets at amortized costs	3,213	89,252
Proceeds from disposal of investments accounted for using the equity method	-	1,014,378
Net cash inflow on disposal of subsidiary	48,052	-
Acquisition of property, plant and equipment	(1,595,901)	(1,219,376)
Proceeds from disposal of property, plant and equipment	14,340	43,503
Increase in refundable deposits	(79,661)	(35,229)
Acquisition of intangible assets	(146,584)	(131,216)
Proceeds from disposal of intangible assets	2,969	55
Net cash inflows from business combination	-	24,784
Dividends received from subsidiaries and associates	134,871	99,482
Net cash outflow on Spin-off	<u>(689,587)</u>	<u>-</u>
Net cash used in investing activities	<u>(2,675,277)</u>	<u>(514,040)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	1,569,407	7,999,787
Proceeds from long-term borrowings	3,000,000	-
Proceeds from guarantee deposits received	(1,339)	1,018
Repayments of the principal portion of lease liabilities	(199,449)	(62,129)
Cash dividends paid	(9,241,620)	(12,692,187)
Payments for buy-back of ordinary shares	-	(2,429,494)
Acquisition of subsidiaries	(188,759)	(2,964)
Proceeds from disposal of partial interests in subsidiary without a loss of control	<u>54,840</u>	<u>-</u>
Net cash used in financing activities	<u>(5,006,920)</u>	<u>(7,185,969)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,344,117	(1,027,462)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>5,074,516</u>	<u>6,101,978</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 7,418,633</u>	<u>\$ 5,074,516</u>

The accompanying notes are an integral part of the financial statements.

(Concluded)

AUDIT COMMITTEE REPORT

To: Shareholders' Annual General Meeting for Year 2023, Lite-On Technology Corporation

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Lite-On Technology Corporation the 2022 Business Report, Financial Statements (consolidated and standalone) and the proposal of distribution of earnings. The Financial Statements have been duly audited by Certified Public Accountants Meng-Chieh Chiu and Shiu-Ran Cheng of Deloitte Touche Tohmatsu International Taiwan. The above Business Report, Financial Statements and the proposal of distribution of earnings have been examined and determined to be correct by the undersigned. This Report is duly submitted in accordance with Article 14-4 of Securities and Exchange Law and Article 219 of the Company Law.

The Audit Committee, Chairman:

Mr. Albert Hsueh
February 21, 2023

LITEON Technology Corporation
Earnings Distribution Table
Year 2022

Attachment 5

	Amount (NT\$)
Unallocated earnings, beginning of this year	\$8,746,580,604
Net profit of this year	\$ 14,151,016,318
Less: adjustments on equity method investments	(5,557,795)
Add: adjustments on re-measurement on define benefit plans recognized in retained earnings	<u>73,628,800</u>
Unappropriated earnings taken into consideration profit before income tax and items other than profit before income tax.	14,219,087,323
Less: 10% legal reserve (note 1)	(1,421,908,732)
Add: Reverse of special reserve (note 2)	<u>3,436,785,863</u>
Distributable earnings	24,980,545,058
Distribution:	
(1) Second Quarter Cash dividends: (NT\$1.5/per share)	(3,465,607,548)
(2) Fourth Quarter Cash dividends: (NT\$3.0/per share)	<u>(6,966,279,096)</u>
Unallocated earnings, end of year	<u>\$14,548,658,414</u>

Explanation:

1. The amount of 2022 second quarter reserve was \$606,378,860, and the amount of 2022 fourth quarter reserve was \$815,529,872.
2. The amount of 2022 second quarter reverse was \$2,842,436,673, and the amount of 2022 fourth quarter reverse was \$594,349,190.
3. When unallocated earnings on which 5% surtax is levied in accordance with Article 66-9 of the Income Tax Act is calculated, earnings of the latest year should be specifically identified and distributed first as required under Tai-Cai-Shui No. 871941343 of the Ministry of Finance dated April 30, 1998.
4. Under Rule No. 10802432410 issued by the Ministry of Economic Affairs, the basis of recognizing 10% legal reserve was modified as unappropriated earnings taken into consideration profit before income tax and items other than profit before income tax.
5. Special reserve is appropriated in accordance with Article 41 paragraph 1 of Securities and Exchange Act and Financial-Supervisory-Securities, No. 1090150022 of the Financial Supervisory Commission dated Mar 31, 2021.

Chairman

President

Accounting Manager

LITEON Technology Corporation

Comparison Table of Amendments to the Articles of Incorporation

Contents after Amendment	Contents before Amendment	Explanation
<p>Article II</p> <p>The Company shall engage in the following business:</p> <ol style="list-style-type: none"> 1. C804020 Manufacture of industry-oriented rubber products. 2. C805050 Manufacture of industry-oriented plastic products. 3. CB01010 Manufacture of machinery & equipment 4. CB01020 Business machinery manufacture. 5. CC01010 Electric Power Supply, Electric Transmission and Power Distribution Machinery Manufacturing 6. CC01030 Manufacture of electrical appliance and audio and visual electronic products. 7. CC01040 Lighting Facilities Manufacturing 8. CC01060 Manufacture of wire communications machinery & equipment. 9. CC01070 Manufacture of wireless communications machinery & equipment. 10. CC01080 Manufacture of electronic parts & components. 11. CC01090 Batteries Manufacturing 12. <u>CC01100</u> Manufacture of telecommunications controlled frequency RF equipment manufacture. 13. CC01110 Computers and Computing Peripheral Equipments Manufacturing 14. CC01120 Data storage media manufacture and duplication. 	<p>Article II</p> <p>The Company shall engage in the following business:</p> <ol style="list-style-type: none"> 1. C804020 Manufacture of industry-oriented rubber products. 2. C805050 Manufacture of industry-oriented plastic products. 3. CB01010 Manufacture of machinery & equipment 4. CB01020 Business machinery manufacture. 5. CC01010 Electric Power Supply, Electric Transmission and Power Distribution Machinery Manufacturing 6. CC01030 Manufacture of electrical appliance and audio and visual electronic products. 7. CC01040 Lighting Facilities Manufacturing 8. CC01060 Manufacture of wire communications machinery & equipment. 9. CC01070 Manufacture of wireless communications machinery & equipment. 10. CC01080 Manufacture of electronic parts & components. 11. CC01090 Batteries Manufacturing 12. CC01101 Manufacture of telecommunications controlled frequency RF equipment manufacture. 13. CC01110 Computers and Computing Peripheral Equipments Manufacturing 14. CC01120 Data storage media manufacture and duplication. 	<p>The revisions are proposed in accordance with the amendment to “Manufacture of telecommunications controlled frequency RF equipment manufacture” and “Import of controlled telecommunication frequency RF equipment” in Codes of Business Activities.</p>

Contents after Amendment	Contents before Amendment	Explanation
<p>15. CC01990 Electrical Machinery, Supplies Manufacturing</p> <p>16. CD01030 Manufacture of automobile and automobile parts & components.</p> <p>17. CD01040 Motor Vehicles and Parts Manufacturing</p> <p>18. CE01010 Precision Instruments Manufacturing</p> <p>19. CE01030 Manufacture of Optical instrument.</p> <p>20. CF01011 Medical Materials and Equipment Manufacturing</p> <p>21. CH01040 Manufacture of toy.</p> <p>22. CQ01010 Manufacture of mold.</p> <p>23. E601010 Electric Appliance Construction</p> <p>24. E603090 Illumination Equipments Construction</p> <p>25. E801010 Interior decoration services</p> <p>26. F106030 Mold wholesale.</p> <p>27. F108031 Wholesale of Drugs, Medical Goods</p> <p>28. F109070 Cultural, educational, music and recreational article & instrument wholesale.</p> <p>29. F111090 Building material wholesale</p> <p>30. F113010 Machinery wholesale.</p> <p>31. F113020 Electrical appliance wholesale.</p> <p>32. F113030 Precise instrument wholesale.</p> <p>33. F113050 Computer & business machinery & equipment wholesale.</p> <p>34. F113070 Telecommunication equipment wholesale.</p> <p>35. F113110 Wholesale of Batteries</p> <p>36. F114010 Wholesale of</p>	<p>15. CC01990 Electrical Machinery, Supplies Manufacturing</p> <p>16. CD01030 Manufacture of automobile and automobile parts & components.</p> <p>17. CD01040 Motor Vehicles and Parts Manufacturing</p> <p>18. CE01010 Precision Instruments Manufacturing</p> <p>19. CE01030 Manufacture of Optical instrument.</p> <p>20. CF01011 Medical Materials and Equipment Manufacturing</p> <p>21. CH01040 Manufacture of toy.</p> <p>22. CQ01010 Manufacture of mold.</p> <p>23. E601010 Electric Appliance Construction</p> <p>24. E603090 Illumination Equipments Construction</p> <p>25. E801010 Interior decoration services</p> <p>26. F106030 Mold wholesale.</p> <p>27. F108031 Wholesale of Drugs, Medical Goods</p> <p>28. F109070 Cultural, educational, music and recreational article & instrument wholesale.</p> <p>29. F111090 Building material wholesale</p> <p>30. F113010 Machinery wholesale.</p> <p>31. F113020 Electrical appliance wholesale.</p> <p>32. F113030 Precise instrument wholesale.</p> <p>33. F113050 Computer & business machinery & equipment wholesale.</p> <p>34. F113070 Telecommunication equipment wholesale.</p> <p>35. F113110 Wholesale of Batteries</p> <p>36. F114010 Wholesale of</p>	

Contents after Amendment	Contents before Amendment	Explanation
<p>Automobiles</p> <p>37. F114020 Wholesale of Motorcycles</p> <p>38. F114030 Automobile, motorcycle parts & accessories wholesale.</p> <p>39. F118010 Information software wholesale.</p> <p>40. F119010 Electronic material wholesale.</p> <p>41. F206030 Mold retail.</p> <p>42. F209060 Cultural, educational, music and recreational article & instrument retail.</p> <p>43. F211010 Building material retail.</p> <p>44. F213010 Electric appliance retail.</p> <p>45. F213030 Computer & business machinery & equipment retail.</p> <p>46. F213040 Precise instrument retail.</p> <p>47. F213060 Telecommunication equipment retail.</p> <p>48. F213080 Machinery & appliance retail.</p> <p>49. F213110 Retail Sale of Batteries</p> <p>50. F214010 Retail Sale of Automobiles</p> <p>51. F214020 Retail Sale of Motorcycles</p> <p>52. F214030 Automobile, motorcycle parts & accessories retail.</p> <p>53. F218010 Information software retail.</p> <p>54. F219010 Electronic material retail.</p> <p>55. F401010 International trade.</p> <p><u>56.</u> G801010 Warehousing services.</p> <p><u>57.</u> H701010 Housing and building development, lease and sales.</p> <p><u>58.</u> I102010 Investment consultancy.</p> <p><u>59.</u> I103060 Management consultancy.</p> <p><u>60.</u> I301010 Information software</p>	<p>Automobiles</p> <p>37. F114020 Wholesale of Motorcycles</p> <p>38. F114030 Automobile, motorcycle parts & accessories wholesale.</p> <p>39. F118010 Information software wholesale.</p> <p>40. F119010 Electronic material wholesale.</p> <p>41. F206030 Mold retail.</p> <p>42. F209060 Cultural, educational, music and recreational article & instrument retail.</p> <p>43. F211010 Building material retail.</p> <p>44. F213010 Electric appliance retail.</p> <p>45. F213030 Computer & business machinery & equipment retail.</p> <p>46. F213040 Precise instrument retail.</p> <p>47. F213060 Telecommunication equipment retail.</p> <p>48. F213080 Machinery & appliance retail.</p> <p>49. F213110 Retail Sale of Batteries</p> <p>50. F214010 Retail Sale of Automobiles</p> <p>51. F214020 Retail Sale of Motorcycles</p> <p>52. F214030 Automobile, motorcycle parts & accessories retail.</p> <p>53. F218010 Information software retail.</p> <p>54. F219010 Electronic material retail.</p> <p>55. F401010 International trade.</p> <p>56. F401021 Import of controlled telecommunication frequency RF equipment.</p> <p>57. G801010 Warehousing services.</p> <p>58. H701010 Housing and building development, lease and sales.</p>	

Contents after Amendment	Contents before Amendment	Explanation
<p>services.</p> <p><u>61.</u> I301020 Data Processing Services</p> <p><u>62.</u> I501010 Product design business</p> <p><u>63.</u> I503010 Landscaping, interior design business.</p> <p><u>64.</u> IC01010 Pharmaceuticals Examining Services</p> <p><u>65.</u> IG03010 Energy Technical Services</p> <p><u>66.</u> ZZ99999 The Company may, other than those businesses subject to special permission (franchise), engage in all businesses except those banned or restricted by laws.</p>	<p>59. I102010 Investment consultancy.</p> <p>60. I103060 Management consultancy.</p> <p>61. I301010 Information software services.</p> <p>62. I301020 Data Processing Services</p> <p>63. I501010 Product design business</p> <p>64. I503010 Landscaping, interior design business.</p> <p>65. IC01010 Pharmaceuticals Examining Services</p> <p>66. IG03010 Energy Technical Services</p> <p>67. ZZ99999 The Company may, other than those businesses subject to special permission (franchise), engage in all businesses except those banned or restricted by laws.</p>	
<p>Article XXIV</p> <p>If there is net profit after tax upon the final settlement of account of each fiscal year, the Company shall first to offset any previous accumulated losses (including unappropriated earnings adjustment if any) and set aside a legal reserve at 10% of the net profits, unless the accumulated legal reserve is equal to the total capital of the Company; then set aside special reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The remaining net profit, plus the beginning unappropriated earnings (including adjustment of unappropriated earnings if any), shall be distributed into dividends to shareholders according to the distribution plan proposed by the Board of Directors and submitted to the</p>	<p>Article XXIV</p> <p>If there is net profit after tax upon the final settlement of account of each fiscal year, the Company shall first to offset any previous accumulated losses (including unappropriated earnings adjustment if any) and set aside a legal reserve at 10% of the net profits, unless the accumulated legal reserve is equal to the total capital of the Company; then set aside special reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The remaining net profit, plus the beginning unappropriated earnings (including adjustment of unappropriated earnings if any), shall be distributed into dividends to shareholders according to the distribution plan proposed by the Board of Directors and submitted to the</p>	<p>The revisions are proposed in accordance with Article 237 of the Company Act, Article 41 of the Securities and Exchange Act, and in response to the Company's practical operation needs.</p>

Contents after Amendment	Contents before Amendment	Explanation
<p>shareholders' meeting for approval.</p> <p>Where the Company distributes preceding surplus earning, legal reserve and capital reserve in the form of cash, such distribution is authorized to be made after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting; if such distribution is in the form of new shares to be issued, it shall be approved by shareholders meetings according to the regulations.</p> <p>In consideration of business development plan, investing environment, demand for funds, global competitiveness and the shareholders' interest, the Dividend Policy of the Company is the distribution to shareholders with the appropriation of the amount which shall be no less than 70% of the <u>balance amount</u> after income tax, <u>contribution of legal reserve and contribution or reveral of special earnings reserve as required by laws</u>, under the circumstance that there is no cumulated loss in prior years. The distribution may be executed in cash dividend and/or share dividend, and the cash dividend shall be no less than 90% of the total distributed dividends.</p> <p><u>The dividend distribution ratio in the preceding paragraph could be adjusted taking into consideration finance,</u></p>	<p>shareholders' meeting for approval.</p> <p>Where the Company distributes preceding surplus earning, legal reserve and capital reserve in the form of cash, such distribution is authorized to be made after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting; if such distribution is in the form of new shares to be issued, it shall be approved by shareholders meetings according to the regulations.</p> <p>In consideration of business development plan, investing environment, demand for funds, global competitiveness and the shareholders' interest, the Dividend Policy of the Company is the distribution to shareholders with the appropriation of the amount which shall be no less than 70% of the net profit after income tax under the circumstance that there is no cumulated loss in prior years. The distribution may be executed in cash dividend and/or share dividend, and the cash dividend shall be no less than 90% of the total distributed dividends.</p> <p>In case there are no earnings for distribution in a certain year, or the earnings of a certain year are significantly less than the earnings actually distributed by the Company in the previous year, or considering the</p>	

Contents after Amendment	Contents before Amendment	Explanation
<p><u>business and operations, etc..</u></p> <p>In case there are no earnings for distribution in a certain year, or the earnings of a certain year are significantly less than the earnings actually distributed by the Company in the previous year, or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the authorities in charge.</p> <p>The Company may distribute the surplus earnings or off-set losses at the close of each quarter in accordance with the Company Act. While distributing surplus earning, the Company shall estimate and reserve the taxes and duties to be paid, the losses to be covered, the legal reserve to be set aside, and the special surplus reserve to be raised or revolved. Where such legal reserve amounts reach to the total paid-in capital, this provision shall not apply. If the Company distribute surplus earning in the form of cash, it shall be approved by a meeting of the board of directors; if such surplus earning is distributed in the form of new shares to be issued, it shall be approved by shareholders meetings according to the regulations.</p>	<p>financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the authorities in charge.</p> <p>The Company may distribute the surplus earnings or off-set losses at the close of each quarter in accordance with the Company Act. While distributing surplus earning, the Company shall estimate and reserve the taxes and duties to be paid, the losses to be covered, the legal reserve to be set aside, and the special surplus reserve to be raised or revolved. Where such legal reserve amounts reach to the total paid-in capital, this provision shall not apply. If the Company distribute surplus earning in the form of cash, it shall be approved by a meeting of the board of directors; if such surplus earning is distributed in the form of new shares to be issued, it shall be approved by shareholders meetings according to the regulations.</p>	

Contents after Amendment	Contents before Amendment	Explanation
<p>Article XXIX</p> <p>The Articles were duly stipulated on March 13, 1989.</p> <p>The Articles were duly amended on March 20, 1990 as the 1st amendment.</p> <p>The Articles were duly amended on May 11, 1991 as the 2nd amendment.</p> <p>The Articles were duly amended on May 20, 1992 as the 3rd amendment.</p> <p>The Articles were duly amended on June 27, 1992 as the 4th amendment.</p> <p>The Articles were duly amended on June 21, 1993 as the 5th amendment.</p> <p>The Articles were duly amended on December 18, 1993 as the 6th amendment.</p> <p>The Articles were duly amended on May 30, 1995 as the 7th amendment.</p> <p>The Articles were duly amended on April 2, 1996 as the 8th amendment.</p> <p>The Articles were duly amended on May 6, 1997 as the 9th amendment.</p> <p>The Articles were duly amended on May 19, 1998 as the 10th amendment.</p> <p>The Articles were duly amended on June 21, 1999 as the 11th amendment.</p> <p>The Articles were duly amended on May 31, 2000 as the 12th amendment.</p> <p>The Articles were duly amended on April 19, 2001 as the 13th amendment.</p> <p>The Articles were duly amended on May 21, 2002 as the 14th amendment.</p> <p>The Articles were duly amended on August 5, 2002 as the 15th amendment.</p> <p>The Articles were duly amended on May 13, 2003 as the 16th amendment.</p> <p>The Articles were duly amended on June 15, 2004 as the 17th amendment.</p> <p>The Articles were duly amended on June 14, 2005 as the 18th amendment.</p>	<p>Article XXIX</p> <p>The Articles were duly stipulated on March 13, 1989.</p> <p>The Articles were duly amended on March 20, 1990 as the 1st amendment.</p> <p>The Articles were duly amended on May 11, 1991 as the 2nd amendment.</p> <p>The Articles were duly amended on May 20, 1992 as the 3rd amendment.</p> <p>The Articles were duly amended on June 27, 1992 as the 4th amendment.</p> <p>The Articles were duly amended on June 21, 1993 as the 5th amendment.</p> <p>The Articles were duly amended on December 18, 1993 as the 6th amendment.</p> <p>The Articles were duly amended on May 30, 1995 as the 7th amendment.</p> <p>The Articles were duly amended on April 2, 1996 as the 8th amendment.</p> <p>The Articles were duly amended on May 6, 1997 as the 9th amendment.</p> <p>The Articles were duly amended on May 19, 1998 as the 10th amendment.</p> <p>The Articles were duly amended on June 21, 1999 as the 11th amendment.</p> <p>The Articles were duly amended on May 31, 2000 as the 12th amendment.</p> <p>The Articles were duly amended on April 19, 2001 as the 13th amendment.</p> <p>The Articles were duly amended on May 21, 2002 as the 14th amendment.</p> <p>The Articles were duly amended on August 5, 2002 as the 15th amendment.</p> <p>The Articles were duly amended on May 13, 2003 as the 16th amendment.</p> <p>The Articles were duly amended on June 15, 2004 as the 17th amendment.</p> <p>The Articles were duly amended on June 14, 2005 as the 18th amendment.</p>	<p>Addition of date of amendment.</p>

Contents after Amendment	Contents before Amendment	Explanation
<p>The Articles were duly amended on June 21, 2006 as the 19th amendment.</p> <p>The Articles were duly amended on June 21, 2007 as the 20th amendment.</p> <p>The Articles were duly amended on June 25, 2008 as the 21st amendment.</p> <p>The Articles were duly amended on June 15, 2010 as the 22nd amendment.</p> <p>The Articles were duly amended on June 19, 2012 as the 23rd amendment.</p> <p>The Articles were duly amended on June 19, 2013 as the 24rd amendment.</p> <p>The Articles were duly amended on June 19, 2014 as the 25th amendment.</p> <p>The Articles were duly amended on June 24, 2015 as the 26th amendment.</p> <p>The Articles were duly amended on June 22, 2017 as the 27th amendment</p> <p>The Articles were duly amended on June 22, 2018 as the 28th amendment</p> <p>The Articles were duly amended on June 21, 2019, as the 29th amendment</p> <p>The Articles were duly amended on August 26, 2021, as the 30th amendment.</p> <p>The Articles were duly amended on May 20, 2022, as the 31st amendment.</p> <p><u>The Articles were duly amended on May 17, 2023, as the 32st amendment.</u></p>	<p>The Articles were duly amended on June 21, 2006 as the 19th amendment.</p> <p>The Articles were duly amended on June 21, 2007 as the 20th amendment.</p> <p>The Articles were duly amended on June 25, 2008 as the 21st amendment.</p> <p>The Articles were duly amended on June 15, 2010 as the 22nd amendment.</p> <p>The Articles were duly amended on June 19, 2012 as the 23rd amendment.</p> <p>The Articles were duly amended on June 19, 2013 as the 24rd amendment.</p> <p>The Articles were duly amended on June 19, 2014 as the 25th amendment.</p> <p>The Articles were duly amended on June 24, 2015 as the 26th amendment.</p> <p>The Articles were duly amended on June 22, 2017 as the 27th amendment</p> <p>The Articles were duly amended on June 22, 2018 as the 28th amendment</p> <p>The Articles were duly amended on June 21, 2019, as the 29th amendment</p> <p>The Articles were duly amended on August 26, 2021, as the 30th amendment.</p> <p>The Articles were duly amended on May 20, 2022, as the 31st amendment.</p>	

LITEON Technology Corporation
Rules and Procedures of Shareholders' Meeting

Appendix 1

1. To establish a strong governance system and sound supervisory capabilities for this Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
2. The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
3. Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting.

This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, this Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and this Corporation's professional shareholder services agent designated thereby.

This Corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, capital reduction, application for cessation of public offering, release of directors from non-competition restrictions, capital increase from earnings, capital increase from surplus, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, any matter under Article 26-1 and Article 43-6 of the Securities and Exchange Act, or any matter under Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out in the notice of the reasons for convening the shareholders meeting and explain its main content. None of the above matters may be raised by an extraordinary motion. If the reasons for convening the general meeting of shareholders have specified that the Company will wholly re-elect directors and the date of appointment. When the re-election of the directors is completed in the aforementioned shareholders' meeting, the appointment date shall not be changed at the same meeting by raising a provisional motion or any other methods.

A shareholder holding 1 percent or more of the total number of issued shares may submit to this Company for discussion at a regular shareholders meeting, more than one proposal will not be included in the proposals for discussion. If the proposal proposed by the shareholder is under the circumstances in paragraph 4 of Article 172-1 of the Company Law, the board of directors can exclude the proposal for discussion. Directors may raise a proposal to urge this Corporation to promote public interest or fulfill social responsibilities, the procedure of which shall be conducted in accordance with relevant regulations of Article 172-1 under the Company Act stipulating that directors may only raise one proposal; proposals beyond the first one will not be included in the proposals for discussion.

The company should notify the shareholders the acceptance of shareholders' proposals, acceptance methods (written or electronic), acceptance premises, and acceptance period before the shareholders' book closing date of the regular shareholders' meeting; The period of acceptance shall not be less than ten days.

Proposals proposed by shareholders are limited to three hundred words, and those exceeding three hundred words shall not be included in the proposal; the shareholders of the proposal shall personally or entrust others to attend the general meeting of shareholders and participate in the discussion of the proposal.

The company should notify the shareholders for the processing results before the notice date of the shareholders' meeting, and list the proposals that are conformity with the rules in the meeting notice. For the shareholders' proposals that are not included in the proposal, the board of directors shall explain the reasons for the non-listing at the shareholders' meeting.

4. For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

5. The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

6. This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The aforementioned time for signing in shall be at least 30 minutes before the shareholder meeting starts. There shall be signs to direct shareholders to proceed to the venue for signing in and personnel who are suitable in charge. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

6-1. To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

7. If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the board of directors to act as chair. Where the chairperson does not make such a designation, the board or the directors shall select from among themselves one person to serve as chair.

The board of director who serve as chair shall be in his post for more than six months and familiar with the Company's financials and operations. The same applies to the director who serve as chair and

who represents a corporation.

It is advisable that shareholders meetings convened by the board of directors be chaired by the Chairman and be attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

8. This Corporation shall record the proceedings of a shareholders meeting in their entirety in audio or video and retain the recording for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

9. Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by attendance sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and also announce information regarding the number of shares without voting rights and the number of shares attending. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders

shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

10. If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Relevant motions should be voted by poll. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote and arrange adequate voting time.

11. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

12. Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

13. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholders meeting, it may allow the shareholders to adopt electronic means and may exercise its voting rights in writing. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event

the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.

Vote counting shall be conducted in public at the place of the shareholders meeting, and voting results shall be reported on-site immediately and recorded in writing.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for

extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

14. The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately including the names of those elected as directors and their number of votes cast, and those unelected and their number of votes cast.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

15. Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes shall be produced and distributed electronically. The distribution of the proceedings in the preceding paragraph allows the company to enter the announcement to the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and voting results (Including statistical weights), the number of votes for each candidate should be disclosed when electing directors and shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

16. On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

17. Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

18. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

19. In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

20. When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

21. In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also

declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the

matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

22. When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.
23. These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.
24. The Measures were established on March 13, 1989.
The 1st Amendment was made on May 19, 1998.
The 2nd Amendment was made on May 21, 2002.
The 3rd Amendment was made on June 19, 2013.
The 4th Amendment was made on June 24, 2015.
The 5th Amendment was made on June 15, 2020.
The 6th Amendment was made on August 26, 2021.
The 7th Amendment was made on May 20, 2022.

LITEON Technology Corporation
Articles of Incorporation (Before amendment)

Chapter One General Provisions

Article I The Company is duly incorporated in accordance with provisions governing limited companies under the Company Law in the full name of Lite-On Technology Corporation (Hereinafter referred to as the “Company”).

Article II The Company shall engage in the following business:

56. C804020 Manufacture of industry-oriented rubber products.
57. C805050 Manufacture of industry-oriented plastic products.
58. CB01010 Manufacture of machinery & equipment
59. CB01020 Business machinery manufacture.
60. CC01010 Electric Power Supply, Electric Transmission and Power Distribution
Machinery Manufacturing
61. CC01030 Manufacture of electrical appliance and audio and visual electronic products.
62. CC01040 Lighting Facilities Manufacturing
63. CC01060 Manufacture of wire communications machinery & equipment.
64. CC01070 Manufacture of wireless communications machinery & equipment.
65. CC01080 Manufacture of electronic parts & components.
66. CC01090 Batteries Manufacturing
67. CC01101 Manufacture of telecommunications controlled frequency RF equipment
manufacture.
68. CC01110 Computers and Computing Peripheral Equipments Manufacturing
69. CC01120 Data storage media manufacture and duplication.
70. CC01990 Electrical Machinery, Supplies Manufacturing
71. CD01030 Manufacture of automobile and automobile parts & components.
72. CD01040 Motor Vehicles and Parts Manufacturing
73. CE01010 Precision Instruments Manufacturing
74. CE01030 Manufacture of Optical instrument.
75. CF01011 Medical Materials and Equipment Manufacturing
76. CH01040 Manufacture of toy.
77. CQ01010 Manufacture of mold.
78. E601010 Electric Appliance Construction
79. E603090 Illumination Equipments Construction
80. E801010 Interior decoration services
81. F106030 Mold wholesale.
82. F108031 Wholesale of Drugs, Medical Goods
83. F109070 Cultural, educational, music and recreational article & instrument wholesale.
84. F111090 Building material wholesale
85. F113010 Machinery wholesale.
86. F113020 Electrical appliance wholesale.
87. F113030 Precise instrument wholesale.

88. F113050 Computer & business machinery & equipment wholesale.
89. F113070 Telecommunication equipment wholesale.
90. F113110 Wholesale of Batteries
91. F114010 Wholesale of Automobiles
92. F114020 Wholesale of Motorcycles
93. F114030 Automobile, motorcycle parts & accessories wholesale.
94. F118010 Information software wholesale.
95. F119010 Electronic material wholesale.
96. F206030 Mold retail.
97. F209060 Cultural, educational, music and recreational article & instrument retail.
98. F211010 Building material retail.
99. F213010 Electric appliance retail.
100. F213030 Computer & business machinery & equipment retail.
101. F213040 Precise instrument retail.
102. F213060 Telecommunication equipment retail.
103. F213080 Machinery & appliance retail.
104. F213110 Retail Sale of Batteries
105. F214010 Retail Sale of Automobiles
106. F214020 Retail Sale of Motorcycles
107. F214030 Automobile, motorcycle parts & accessories retail.
108. F218010 Information software retail.
109. F219010 Electronic material retail.
110. F401010 International trade.
111. F401021 Import of controlled telecommunication frequency RF equipment.
112. G801010 Warehousing services.
113. H701010 Housing and building development, lease and sales.
114. I102010 Investment consultancy.
115. I103060 Management consultancy.
116. I301010 Information software services.
117. I301020 Data Processing Services
118. I501010 Product design business
119. I503010 Landscaping, interior design business.
120. IC01010 Pharmaceuticals Examining Services
121. IG03010 Energy Technical Services
122. ZZ99999 The Company may, other than those businesses subject to special permission (franchise), engage in all businesses except those banned or restricted by laws.

Article III

The Company is headquartered in Taipei City and may have branches set elsewhere at home and abroad as resolved by the Board of Directors.

The Company may invest outward with the total amount of investment free of restrictions as set forth in Article 13 of the Company Law.

The Company may act as a guarantor when required for business operations and follow Operational Procedures for Endorsements/Guarantees of the Company.

Chapter Two Shares

Article IV

The total capital of the Company amounts to Thirty-Five Billion New Taiwan Dollars, divided into 3.5 billion shares at Ten New Taiwan Dollars par value each. The Board of

Directors is authorized with full powers to issue shares in partial installments. Preferred shares may be issued within the total capital. Of the total number of shares aforementioned, one hundred million shares are reserved to be issued as stock options, preferred shares with stock options or corporate bonds with stock options ready for exercise of options.

Article IV-1 The Company may issue employee stock options at an issuing price lower than the closing price of the Company's common shares on the date of issuance only upon the decision resolved by two thirds of present shareholders who represent a majority of the total issued shares in the shareholders' meeting.

When the Company intends to transfer shares to employees at a price lower than the average of actual repurchase prices, such transfer shall be duly posed at the latest shareholders' meeting to be resolved by two thirds of votes in the shareholders' meeting where present shareholders represent a majority of the total issued shares.

Article V For the shares issued by the Company, the Company may be exempted from printing share certificates but shall have the shares so issued duly registered with the centralized securities depository enterprise and follow the regulations of that enterprise.

Article VI Unless otherwise prescribed in laws, the Company shall manage share transfer, pledge of rights, register for loss, succession, gift, change in address, report-for-loss and replacement of registered specimen seals exactly in accordance with the "Regulations Governing Equity Affairs of Public Companies".

Article VII No transfer of shares shall be handled within sixty days prior to the regular shareholders' meeting, or within thirty days prior to a special meeting of shareholders, or within five days prior to the record (base) date scheduled to distribute dividends, bonuses or other benefits.

Chapter Three Shareholders' meeting

Article VIII The shareholders' meeting hereof is in two categories: regular meetings and special meetings. The former is convened once a year within six months from the closing of each fiscal year and the latter may be duly called whenever necessary.

Article IX A shareholder who is unavailable to attend the shareholders' meeting may duly present a power of attorney with the form provided by the Company, bearing the scope of the authorized powers to authorize a proxy to attend on-behalf. The power of attorney shall be duly used in accordance with applicable laws and ordinances and the rules promulgated by the competent authority.

Article X The shareholders' meeting convened by the Board of Directors shall be chaired by the chairman. During the chairman's absence or unavailability for performance of duties, the substitution shall be duly handled in accordance with Article 208 of the Company Law. In the event that the shareholders' meeting is convened by a person beyond the Board of Directors, the shareholders' meeting shall be chaired by that convener. In case of two or more conveners, one of them shall be elected to chair the meeting.

Article XI The Company's shareholders are entitled to one voting right per share, provided that shareholders have no voting right for shares held under Article 179 of the Company Law.

- Article XII Unless otherwise provided for in applicable laws and regulations, decisions in the shareholders' meeting shall be resolved by a majority of votes in the meeting where present shareholders represent a majority of the total issued shares.
- Article XII-1 The Company's shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.
- In case a shareholders' meeting is proceeded via visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.
- Article XIII Minutes of the shareholders' meeting shall be duly recorded to cover the decisions resolved, to be duly signed or affixed by the chairperson and delivered to all shareholders within twenty days after the meeting and be distributed to all shareholders of the company in accordance with Company Law. The minutes shall include the month, date, year, location, the chairperson's name, method to resolve a decision, the highlights of discussion and results thereof. The minutes of the shareholders' meeting shall be archived in the Company along with the shareholders' sign-in book and powers of attorney presented by proxies according to law.

Chapter Four Directors and Board of Directors

- Article XIV The Company has seven to eleven directors, elected in the shareholders' meeting from the candidate of disposing capacity, with a three-year tenure of office and eligible for reelection. Directors shall be duly elected in accordance with Regulations Governing Election of Directors of the Company.
- The aforementioned number of directors shall include a minimum of three independent directors (including a minimum of one independent director in the expertise of accounting or finance), and the number of independent directors shall not be less than the minimum of one-fifth of the total number of director seats. Board of Directors (including independent directors) are elected in a candidate nomination system set forth in Article 192-1 of the Company Act. The shareholders' meeting shall elect the right independent directors out of the list of candidates. Matters regarding independent directors' professional qualification requirements, shareholding, restriction on concurrent post, recognition of independence, methods of nomination and election, and other matters to be complied with shall be duly handled in accordance with the requirements promulgated by the competent authority in charge of securities affairs.
- The Company duly establishes the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Law which shall be duly organized by independent directors in full. The total number of the Company's shares held by all directors shall not be less than the percentage promulgated by the competent authority.
- Article XV The Board of Directors is duly organized by directors. By attendance of two thirds of directors and a majority of votes of attending directors, one chairman shall be duly elected.

In the same manner, one vice chairman shall be elected as necessary. The chairman shall chair the shareholders' meeting and Board of Directors meeting internally and represent the Company externally and preside over all the Company's business affairs, as assisted by the Vice Chairman.

Article XVI Where the seats of directors are vacated by one-third, a shareholders' meeting shall be duly held to elect ones supplementarily to serve the tenure of office remaining by the predecessors.

Article XVII The Board of Directors shall convene the meeting on a quarterly basis and may convene an extraordinary meeting whenever the chairman considers it necessary or on the requisition of two or more directors. Board of Directors meetings shall be convened and chaired by the chairman in all cases. During the chairman's absence or unavailability for performance of duties, the substitution shall be duly handled in accordance with Article 208 of the Company Law.

Notices for convening meetings may be made in writing or by e-mail or fax. An extraordinary meeting may be convened at any time in case of an emergency.

The Board of Director meetings may be conducted by video conference. Directors who participate in the meeting through video conference are deemed to have attended in person.

Article XVIII Unless otherwise provided for in the Company Law, decisions in the Board of Directors meeting shall be resolved by a majority of votes in the meeting where attending directors represent a majority of the total number of directors. A director who is unavailable to attend the board of directors meeting may be represented by another director per Article 205 of the Company Law.

Article XIX Minutes of a board of directors meeting shall be duly recorded, to be duly signed and affixed seal by the chairperson and delivered to all directors within twenty days after the meeting. The minutes shall include the highlights of discussion and results thereof. The minutes of the board of directors meeting shall be archived in the Company along with the directors' sign-in book and powers of attorney presented by proxies according to law.

Article XX Organization, authority of office, rules and procedures of meetings and other matters to be complied with of the Company's Audit Committee shall be in conformity with the requirements of the competent authority.

Article XX-1 This Corporation may establish other functional committees under the board of directors. The number, terms of office, and powers of committee members shall be specified in the organizational bylaws of each functional committee and be executed at the Board's discretion.

Article XX-2 Remuneration to directors shall be duly determined by the Board of Directors with reference to the level of their participation in the business operation and values of their contribution as well as the level prevalent in fellow firms at home and abroad.

Article XX-3 The Company may purchase liability insurance for directors for the term of their office to insure them for potential risk in exercise of their duties.

Chapter Five Managers and staff members

Article XXI The Company may, as resolved in the Board of Directors, have a certain number of manages all of whom shall be duly appointed, discharged and paid in accordance with Article 29 of the Company Law.

Chapter Six Accounting

Article XXII Upon closing of each fiscal year, the Board of Directors shall prepare the following documents and submit such documents to the shareholders' meeting for adoption. In case of other requirements set forth in the Securities and Exchange Law or other laws and ordinances concerned, such Securities and Exchange Law and other laws and ordinances concerned shall govern. 1. Business report; 2. Financial Statements; and 3. Proposals of profit appropriation or loss coverage.

Article XXIII The Company shall allocate the following compensation from the profit of each fiscal year (The "profit" means "profit before income tax and employees' and directors' compensation"), however, the Company shall have reserved a sufficient amount from such profit to offset its accumulated losses (including unappropriated earnings adjustment if any):

1. Employees' compensation : no less than 1%
2. Directors' compensation : no more than 1.5%

The employees' compensation under the preceding paragraph will be distributed by shares or cash. The employees of parents or subsidiaries of the Company meeting certain specific requirements may also be entitled to such compensation. The Board of Directors is authorized with full powers to determine the terms and methods of appropriation and the Directors' compensation may only be distributed by cash.

The Company shall, upon a resolution of the Board of Directors, distribute employees' and director's compensation in the preceding two paragraphs, and report to the shareholders' meeting for such distribution. While the Company distributes surplus earnings at the close of each quarter in accordance with the Article 24 paragraph 5, the Company shall estimate and reserve the employees' compensation and directors' compensation according to the preceding paragraph. If the Company has accumulated losses, the Company shall estimate and reserve the accumulated losses to be made up first before estimating and reserving the employees' compensation and directors' compensation. Qualification requirement of employees in the preceding second paragraph shall comply with the provisions otherwise prescribed by the competent authority in charge of securities affairs.

Article XXIV If there is net profit after tax upon the final settlement of account of each fiscal year, the Company shall first to offset any previous accumulated losses (including unappropriated earnings adjustment if any) and set aside a legal reserve at 10% of the net profits, unless the accumulated legal reserve is equal to the total capital of the Company; then set aside special reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The remaining net profit, plus the beginning unappropriated earnings (including adjustment of unappropriated earnings if any), shall be distributed into dividends to shareholders according to the distribution plan proposed by the Board of Directors and submitted to the shareholders' meeting for approval.

Where the Company distributes preceding surplus earning, legal reserve and capital reserve in the form of cash, such distribution is authorized to be made after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the

total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting; if such distribution is in the form of new shares to be issued, it shall be approved by shareholders meetings according to the regulations.

In consideration of business development plan, investing environment, demand for funds, global competitiveness and the shareholders' interest, the Dividend Policy of the Company is the distribution to shareholders with the appropriation of the amount which shall be no less than 70% of the net profit after income tax under the circumstance that there is no cumulated loss in prior years. The distribution may be executed in cash dividend and/or share dividend, and the cash dividend shall be no less than 90% of the total distributed dividends.

In case there are no earnings for distribution in a certain year, or the earnings of a certain year are significantly less than the earnings actually distributed by the Company in the previous year, or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the authorities in charge.

The Company may distribute the surplus earnings or off-set losses at the close of each quarter in accordance with the Company Act. While distributing surplus earning, the Company shall estimate and reserve the taxes and duties to be paid, the losses to be covered, the legal reserve to be set aside, and the special surplus reserve to be raised or revolved. Where such legal reserve amounts reach to the total paid-in capital, this provision shall not apply. If the Company distribute surplus earning in the form of cash, it shall be approved by a meeting of the board of directors; if such surplus earning is distributed in the form of new shares to be issued, it shall be approved by shareholders meetings according to the regulations.

Article XXIV-1 Qualification requirements of employees entitled to receive treasury shares, share subscription warrant, new shares and restricted stock issued by the Company may include the employees of parents or subsidiaries of the Company meeting certain specific requirements.

Chapter Seven Bylaws

Article XXV The Company's organizational regulations and operational rules shall be separately enacted by the Board of Directors.

Article XXVI (Delete)

Article XXVII Any matters insufficiently provided for in the Articles of Incorporation shall be subject to the Company Law and other applicable laws and ordinances.

Article XXVIII The Articles of Incorporation and amendment hereof, if any, shall come into enforcement after being resolved in the shareholders' meeting, submitted to and approved by the competent authority.

Article XXIX The Articles were duly stipulated on March 13, 1989.
The Articles were duly amended on March 20, 1990 as the 1st amendment.
The Articles were duly amended on May 11, 1991 as the 2nd amendment.
The Articles were duly amended on May 20, 1992 as the 3rd amendment.
The Articles were duly amended on June 27, 1992 as the 4th amendment.
The Articles were duly amended on June 21, 1993 as the 5th amendment.
The Articles were duly amended on December 18, 1993 as the 6th amendment.
The Articles were duly amended on May 30, 1995 as the 7th amendment.
The Articles were duly amended on April 2, 1996 as the 8th amendment.

The Articles were duly amended on May 6, 1997 as the 9th amendment.
The Articles were duly amended on May 19, 1998 as the 10th amendment.
The Articles were duly amended on June 21, 1999 as the 11th amendment.
The Articles were duly amended on May 31, 2000 as the 12th amendment.
The Articles were duly amended on April 19, 2001 as the 13th amendment.
The Articles were duly amended on May 21, 2002 as the 14th amendment.
The Articles were duly amended on August 5, 2002 as the 15th amendment.
The Articles were duly amended on May 13, 2003 as the 16th amendment.
The Articles were duly amended on June 15, 2004 as the 17th amendment.
The Articles were duly amended on June 14, 2005 as the 18th amendment.
The Articles were duly amended on June 21, 2006 as the 19th amendment.
The Articles were duly amended on June 21, 2007 as the 20th amendment.
The Articles were duly amended on June 25, 2008 as the 21st amendment.
The Articles were duly amended on June 15, 2010 as the 22nd amendment.
The Articles were duly amended on June 19, 2012 as the 23rd amendment.
The Articles were duly amended on June 19, 2013 as the 24rd amendment.
The Articles were duly amended on June 19, 2014 as the 25th amendment.
The Articles were duly amended on June 24, 2015 as the 26th amendment.
The Articles were duly amended on June 22, 2017 as the 27th amendment
The Articles were duly amended on June 22, 2018 as the 28th amendment
The Articles were duly amended on June 21, 2019, as the 29th amendment
The Articles were duly amended on August 26, 2021, as the 30th amendment.
The Articles were duly amended on May 20, 2022, as the 31st amendment.

Impact of issuance of stock dividends proposed in this shareholders' meeting upon the Company's business performance, earning per share (EPS) and shareholder investment return

Only cash dividends and no stock dividends were proposed in the Company's shareholder meeting.

In accordance with the "Guidelines for Disclosure of the Financial Forecast by Public Companies", it is not necessary for the Company to disclose financial forecast information of 2023. This information related to change of operating performance and pro forma earnings per share and the PE ratio are not applicable.

LITEON Technology Corporation

The individual and overall shareholding by directors and supervisors as entered in the Register (Roster) of Shareholders is as follows:

- I. In accordance with Article 26 of the Securities and Exchange Act, the Company's directors shall at least hold a total of 56,690,232 shares. As of March 19, 2023, the entire directors of the Company held 141,511,246 shares.
- II. The Company has established an Audit Committee; the requirements for shareholding by supervisors are not applicable.
- III. Shares held by Independent Directors are not counted towards the shares held by all directors.
- IV. Shareholding facts by all Directors: The record (base) date is the date on which transfer is suspended, i.e., March 19, 2023.

Position	Name	Date when elected	Number of shares held when being elected	Number of shares held on the date when transfer is suspended
Chairman	Tom Soong	2022.05.20	12,120,287	15,120,287
Director	Raymond Soong	2022.05.20	79,302,560	79,302,560
Director	Ta-Sung Investment Co., Ltd. Representative: Keh-Shew Lu	2022.05.20	47,088,399	47,088,399
Director	Ta-Sung Investment Co., Ltd. Representative: Anson Chiu	2022.05.20	47,088,399	47,088,399
Independent Director	Albert Hsueh	2022.05.20	0	0
Independent Director	Harvey Chang	2022.05.20	0	0
Independent Director	Mike Yang	2022.05.20	0	0
Independent Director	MK Lu	2022.05.20	200,000	200,000
The total of all directors (shares held by Independent Directors are not counted)			138,511,246	141,511,246