



Investor Conference

L&K

Group

Disclaimer

The content of the above Report contains forward-looking statements for the Company and its subsidiaries and its affiliates based on information available at the time the statements were made. Although the Company may indicate and believe that the assumptions underlying the forward-looking statements are reasonable, such statements may be affected by known and unknown risks and inherent uncertainties, there can be no assurance that the results contemplated in the forward-looking statements will be realized.

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Agenda

01 L&K Introduction

02 Operational Summary

03 Strategy and Prospect

04 Financial Summary

L&K Introduction

Innovation. Leadership. Professionalism. Waste Reduction. Responsibility

**In the past, we got a foothold in Taiwan.
Nowadays, we strive to expand our business in China.
Future, we expect to service the whole Asia.**

History and Growth

L&K®

L&K Founded

1978

2001

2002

2003

2006

2008

2009

2010

2016

L&K®

Established L&K
Engineering (Suzhou)
Co., Ltd.

Established the R&D
Center of L&K (Suzhou)
(Self-owned Chemical
Analysis Laboratory
Started Operation in
2014)



CONSTRUCTORS & ENGINEERS

Privatized RSEA
Engineering
Corporation through
JV.

L&K Engineering
(Suzhou) Co., Ltd. was
Listed as an A-Shares
on Shanghai Stock
Exchange.
(Code: 603929)



Established
Singapore Branch
and Shanghai
Representative
Office.

L&K Engineering
Co., Ltd. was Listed
on Taiwan Stock
Exchange.
(Code : 6139)

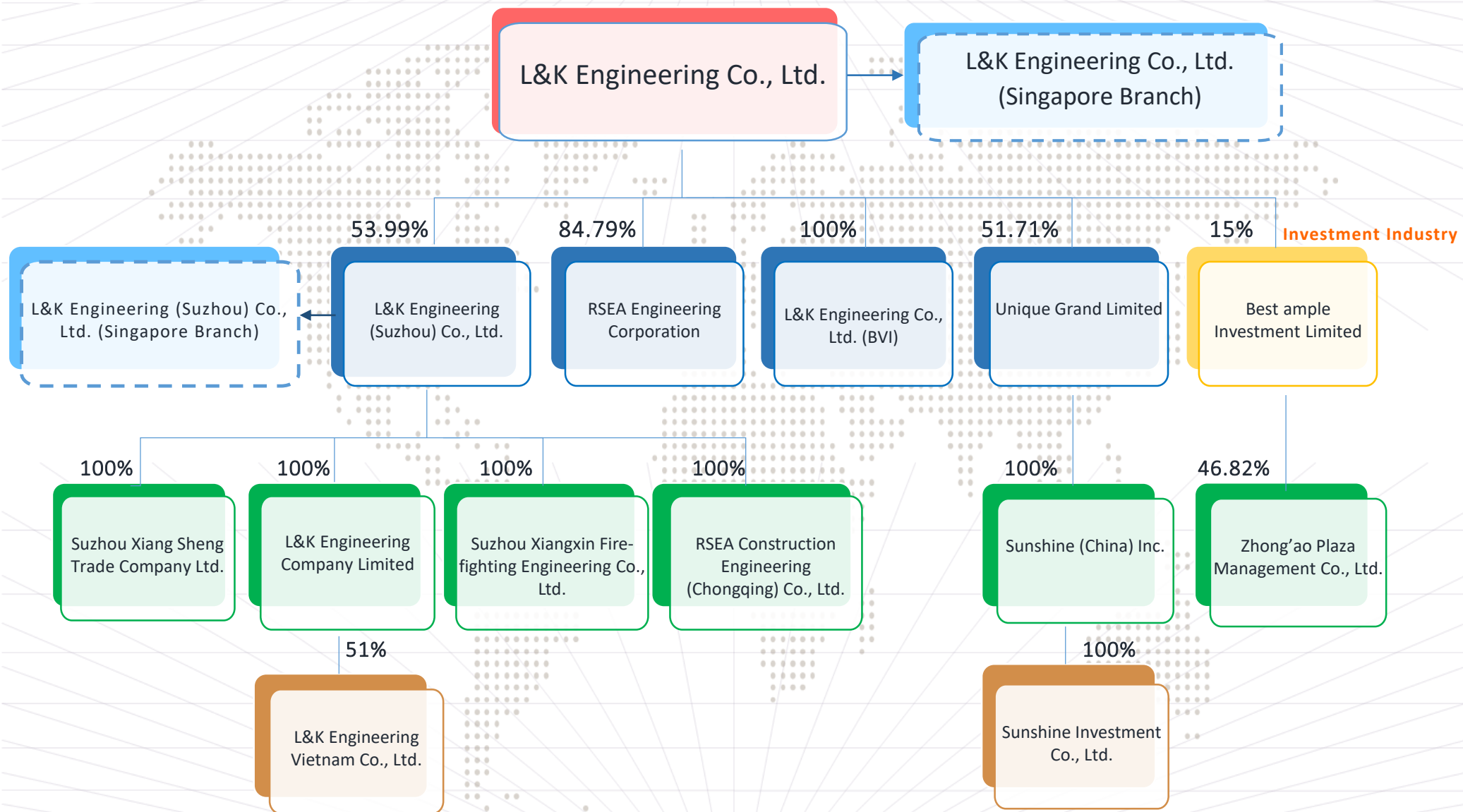


Established L&K
Engineering
Vietnam Co., Ltd.

Established Unique
Grand Limited in
Hong Kong and
Reinvest Sunshine
(China) Inc.

➤ 2023 Engineering Company's Revenues Survey
of Common Wealth Magazine-L&K ranked **3rd** place
in 2022.

1 L&K Group and Affiliates



Company Overview

Company	<ul style="list-style-type: none"> L&K Engineering Co., Ltd. 	<ul style="list-style-type: none"> RSEA Engineering Corporation 	<ul style="list-style-type: none"> L&K Engineering (Suzhou) Co., Ltd. 	<ul style="list-style-type: none"> Sunshine (China) Inc.
Profile	<ul style="list-style-type: none"> Founded by Yao Chu Shiang (Kenneth Yao) in 1978. Listed on Taiwan Stock Exchange in 2003, Stock Code 6139 	<ul style="list-style-type: none"> Founded by Veterans Affairs Commission of Executive Yuan, R.O.C in 1956. Joint-venturing with L&K Engineering Co., Ltd. in Nov. 2009. 	<ul style="list-style-type: none"> Founded by Yao Chu Shiang (Kenneth Yao) in 2002. Listed on Shanghai Stock Exchange in 2016, Stock Code 603929. 	<ul style="list-style-type: none"> Reinvested through Unique Grand Limited by L&K Taiwan in 2010. Practice Group's 21st Century Diversified Business Operation Model. Create an Ecological Town(It has Now Become the Core Area of Tianfu Agricultural Expo Park in Sichuan Province.)
Capital	<ul style="list-style-type: none"> NT\$ 3.5 Billion (Paid-in Capital is NT\$ 2.255 Billion) 	<ul style="list-style-type: none"> NT\$ 5 Billion (Paid-in Capital is NT\$ 3.728 Billion) 	<ul style="list-style-type: none"> CNY \$ 213.36 Million 	<ul style="list-style-type: none"> US\$99.8 Million
Service Scope	<ul style="list-style-type: none"> EPC Turnkey (Design, Procurement, Construction) Clean Room Construction and MEP Project 	<ul style="list-style-type: none"> Comprehensive Construction Enterprises and Construction Management 	<ul style="list-style-type: none"> EPC Turnkey MEP Installation Class 1 	<ul style="list-style-type: none"> Land Readjustment & Comprehensive Urban Development Construction of Supporting Facilities for Agricultural Leisure Industry Construction and Operation of Agricultural Industry Incubation Park Development and Construction of Sustainable Living Parks
Employee	<ul style="list-style-type: none"> 483 Employees (as of Nov.2023) 	<ul style="list-style-type: none"> 3,093 Employees (as of Nov.2023) 	<ul style="list-style-type: none"> 707 Employees (as of Nov.2023) 	<ul style="list-style-type: none"> 12 Employees (as of Nov.2023)
Phone Number	<ul style="list-style-type: none"> +886-2-2691-9099 	<ul style="list-style-type: none"> +886-2-8691-7366 	<ul style="list-style-type: none"> +86-512-67027000 	<ul style="list-style-type: none"> +86-028-67778813
Website	<ul style="list-style-type: none"> http://www.lkeng.com.tw 	<ul style="list-style-type: none"> http://www.rseaec.com.tw 	<ul style="list-style-type: none"> http://www.lkeng.com.cn 	

Location of Subsidiaries and Branches

**2010
Sunshine (China) Inc.
(Chengdu)**

**2002
L&K Engineering (Suzhou)**

2009 RSEA in Taiwan

1978 L&K in Taiwan

- Headquarters (Neihu district, Taipei City)
- Xizhi Office
- Hsinchu Office
- Tainan Office



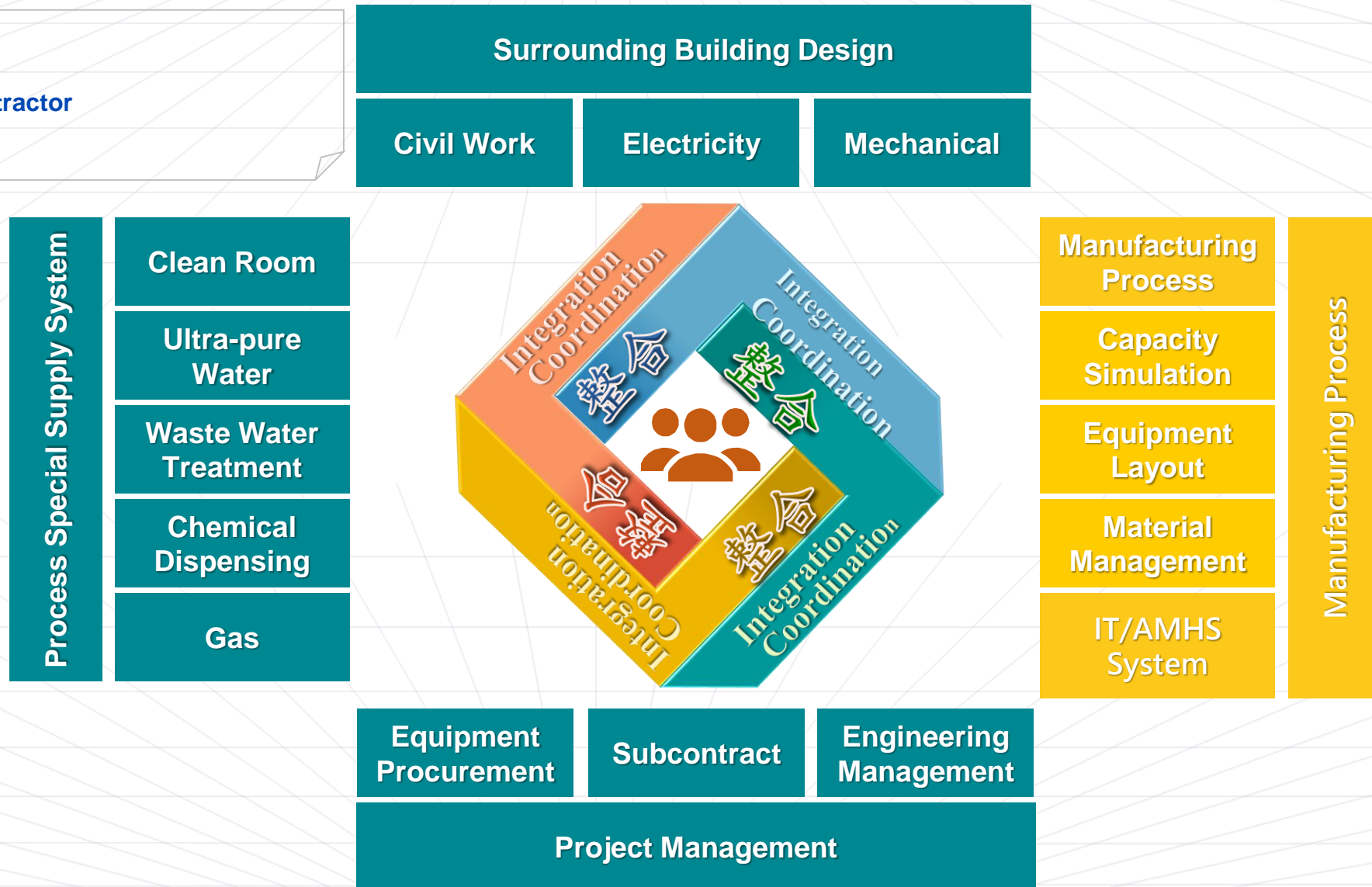
1 Scope of Marketing Industries

With More Than **45 Years** Engineering Experiences, L&K has Progressively Expanded Our Scope of Services.



1

Interface Management and Integration - Full Plant Service



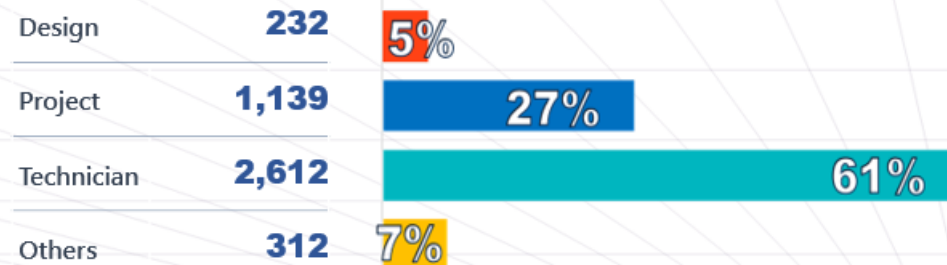
1 Group Employee Skill Profile

Group
Employee
4295

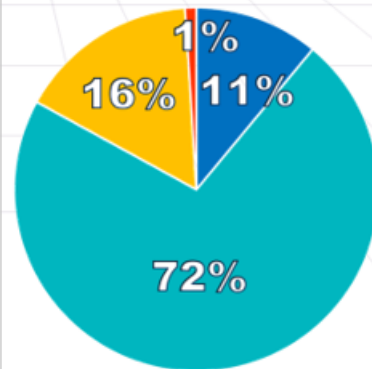


Taiwan	3,576
China	701
Singapore	18

Skill Profile



Employees



	%	Employees
L&K	11%	483
RSEA	72%	3,093
- Domestic Employee	(17%)	(720)
- Foreign Workers	(55%)	(2373)
L&K (Suzhou)	16%	707
Sunshine (China)	1%	12
Total		4,295

Education



	%	Employees
Doctor's Degree	0.36%	16
Master's Degree	8.48%	364
Bachelor's Degree	79.03%	3,394
Senior High School	9.42%	405
Below Senior High School Level	2.71%	116

Major Project Achievements in 3 Years



Department of Rapid Transit Systems, Taipei City Government (the First District Project Office)
-Taipei Performing Arts Center Theater Equipment Phase One (TP4)



Powerchip Semiconductor Manufacturing Corporation
PSMC P5 –Clean Room Construction Project Phase I (20K)



Macronix International Co., Ltd.
• FAB5 MEP Expansion Project
• FAB5 Bay29/30 Phase I MEP Expansion Project



Winbond Electronics Corp.
Phase I MEP Construction Project of Kaohsiung Plant

1

Major Project Achievements in 3 Years



Research for Environmental Changes Building



Civil Works of EPCC Project for Full Containment LNG Storage Tanks, Taichung LNG Plant Phase II Expansion Program



Taipei Nangang Exhibition Center, Hall 2



TAMECO New Two-Bay Hanger Construction



The Sediment Sluicing Tunnel Project of Nanhua Reservoir



West Coast Expressway Daan Dajia Mainline Viaduct Project

Major Project Achievements in 3 Years



Semiconductor Manufacturing South China Corporation

- PCW & PV System Project, Plant Power of 2020 South Phase IV Project
- 2020 Core South Fab 8-P2 Phase IV CUS System Expansion
- 2022 SH FAB8-P2 Expansion Project (P1) Plant Renovation and Expansion Project - Clean Room General Electromechanical System & Power Engineering



Changsha HKC Optoelectronics Co., Ltd.

- 8.6 TFT CR1 Project
- Power Hook Up Project



Tripod (Hubei) Electronic Co., Ltd.
MEP Project/ HAVC Project /ARCH Project



Honghengsheng Electronic Technology (Huai'an) Co., Ltd.
Interior Decoration, Dust-free Room and Primary Distribution Project of za03 Phase II in Huai'an Comprehensive Protection Area

Major Project Achievements in 3 Years



Hangzhou Xiaoshan International Science and Technology Innovation Center Development Co., Ltd.
Zhejiang University-Hangzhou International Science and Technology Innovation Center Project(Phase I)- EPC Turnkey Project-Micro-nano Ultra-clean Laboratory Platform Phase I Design and Construction Project



Ruili Integrated Circuit Co., Ltd.
• Y2020BP Power Station Expansion Project
• Expansion of Small Line Substation
• Small Line Bulk Gas Main/ Submain Expansion Project



He Jian Technology (Suzhou) Co.
• Suzhou Hejing 8N 85K Expansion Project Cleanroom and General Electrical and Mechanical Works (Tentative)
• Hejian Chip Warehouse WH3 New Project



Qingdao Gaoce Technology Co., Ltd.
High-end Sealed and Tested Workshop Project Clean Room System Engineering

1

Major Project Achievements in 3 Years



QINGDAO JIAOZHOU BAY DEVELOPMENT GROUP CO.,LTD.
Standard Plant Renovation Project (General Contract for Design and Construction)



The First Company of China Eighth Engineering Bureau Ltd.
Made in China 2025 Industrial Park Construction Project (Phase II Project) EPC General Contract Project



Nexchip Semiconductor Co., Ltd.
L40 Clean Room Project



TSMC Nanjing Company Limited
12 "Wafer Fab PHASE 1 Expansion and the New Manufacturing Line (First Plant Decorating Engineering)

1

Major Project Achievements in 3 Years



SMIC Integrated Circuit Manufacturing (Beijing) Co., Ltd.
2021 BJ Fab3 P1 Plant Construction Project Cooling Water Process
Vacuum and Vacuum Cleaning System Engineering



Hangzhou Fullsemi Semiconductor CO., Ltd.
12-inch Analog IC Chip Production Line Project (Phase I) Clean Project



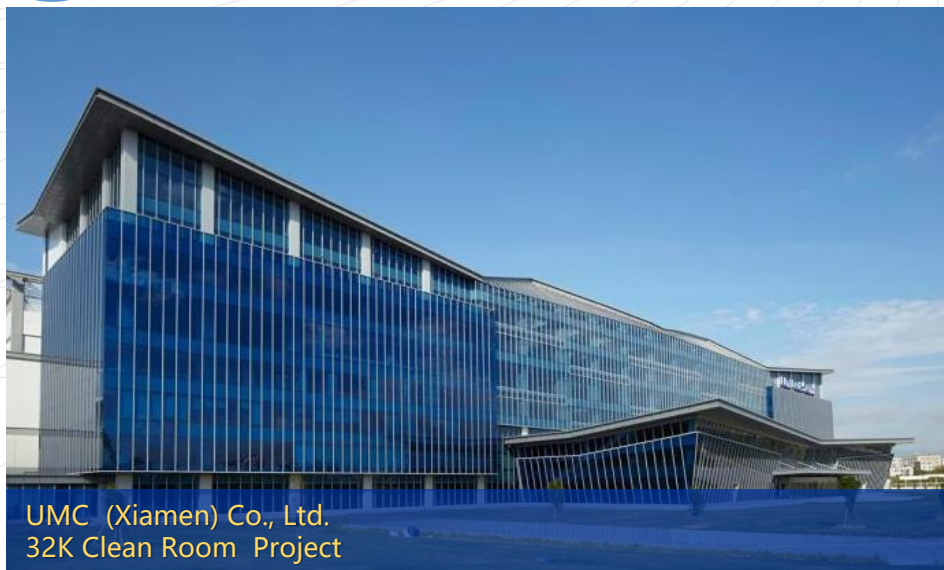
Zai Biopharmaceutical (Suzhou) Co., LTD.
Capacity Expansion Decoration Project



Yangtze Memory Technologies Co., Ltd.
• National Memory Base Project (Phase I) FAB 2 & Building/MEP - EPC Project
• FAB 2 - Process Piping Installation Project (Package A)

1

Major Project Achievements in 3 Years



1

Major Project Achievements in 3 Years



1

Major Project Achievements in 3 Years



Universal Scientific Industrial Vietnam Co., Ltd.
Structural, Civil ,Electrical and Mechanical Turnkey Project



Compal (Vietnam) Co., Ltd.
Civil Construction Works



Onaway Technology Vietnam Co., Ltd.
Structural, Civil ,Electrical and Mechanical turnkey Project

Sustainable Business Strategy

Respecting stakeholder rights and addressing important corporate social responsibility issues through appropriate communication and stakeholder engagement methods.

Implementing Corporate Governance

We consider the impact of our operations on ecological efficiency and promote the concept of sustainable consumption. In our operational activities, such as design, procurement, construction, operations, and services, we aim to reduce the environmental and human impact of our business operations.

Developing Sustainable Environments

In compliance with relevant regulations and corporate governance best practices for listed and OTC companies, we strive to provide transparent and relevant sustainable development information to enhance information transparency. We achieve this through the publication of sustainability reports, which detail our progress in promoting sustainable development.

Strengthening Sustainable Development Information Disclosure

Enhancing Social Welfare

We adhere to relevant labor regulations, safeguard employees' legal rights, and respect internationally recognized fundamental labor principles. In addition to providing a safe and healthy working environment for employees, we are committed to reducing factors that could harm employee safety and health, preventing occupational accidents, and providing appropriate career development and training programs for employees.

Achievements

- The sustainability report has been verified by a third party.
- Kaohsiung Station- The 16th Construction Golden Safety Awards (The Honorable Mention Award)
- Taipei Performing Arts Center- Taiwan Residential Architecture Award (The Honorable Mention Award)
- Metro Taipei (Wanda-Zhonghe-Shulin Line)-Concrete Engineering Excellence Award by Taiwan Concrete Institute
- Metro Taipei (Wanda-Zhonghe-Shulin Line)- Construction Site EHS Competition by Department of Rapid Transit Systems (The High Distinction Award)
- Taiwan Semiconductor Manufacturing Co., Ltd. (tsmc)- ESH Performance Assessment Certificate of Merit
- Worksite Health Promotion Company Award (The Honorable Mention Award) by HPA

Academic Exchange & Bestowing Favor on Students

National Yang Ming Chiao Tung University-Department of Civil Engineering

National Taipei University of Technology- Industrial Practical Talents Program

National Taipei University of Technology- the Center for Cleanroom Technology Research (CCTR)

Chien Hsin University of Science and Technology-Department of Electrical Engineering



獨立保證意見聲明書

亞翔工程股份有限公司 2022 年永續報告書



Highlights of Sustainable Practices

Occupational Safety Education & Safety First

Everyone is Occupational Safety and Health Management Specialist
Employees are L&K's most precious assets, and suppliers are L&K's working partners. We abide by standard operating procedures such as occupational environmental safety and health and jointly maintain a safe workplace and a diverse and inclusive workplace environment; identifying and preventing disasters are important items of daily education and training.

Green Building

L&K actively uses the evaluation indicators of the Green Building Label to manage procurement, contracting, construction management, environmental safety and health management and other related implementations, in order to implement the sustainable environmental design concepts of "ecology, energy saving, waste reduction, health" and "biological Diversity, greening amount, base water retention, daily energy saving, CO2 reduction, waste reduction, indoor environment indicators, water resources indicators and sewage and garbage indicators" and other evaluation indicators.

BIM Application

L&K adheres to the concept of sustainable development and combines BIM technology with point cloud scanning, pipeline prefabrication, and CFD fluid analysis technology to significantly improve design efficiency and construction standards, and continue to effectively reduce the environmental impact on air, water resources, electricity, and carbon emissions and so on.

Talent Cultivation Project

Implement the Company's Diverse Value Concepts and Fulfill Social Responsibilities

Admission equals employment- Industrial-Academic Cooperation Program

The impact of sub-replacement fertility has also affected Taiwan's labor shortage problem, especially the shortage of professional and technical manpower in the market, which has caused the engineering and related industries to face the crisis of talent shortage. In order to solve this dilemma, L&K has actively carried out industrial-academic cooperation program with various university of science and technology since 2015. Through practical training, it increases students' employment skills and creates employment opportunities in the future market. L&K has trained 39 interns in 2022 and 36 interns in 2023 and also established a scholarship and retention bonus system to encourage young students to enter workplace internships and prepare in advance for the company's sustainable management target of talent reserve. In 2023, regarding the cooperation with St. John's University, the board of directors of approved a regular donation to the school for education. Starting this year, L&K will donate NTD 20 million to train engineering talents for the society, promote the development of human resources in the engineering industry, and also contribute to fulfilling social responsibilities.



Award

Won the Certificate of Appreciation from the Ministry of Education's Industrial College Plan-Industrial Practical Talent Cultivation Class



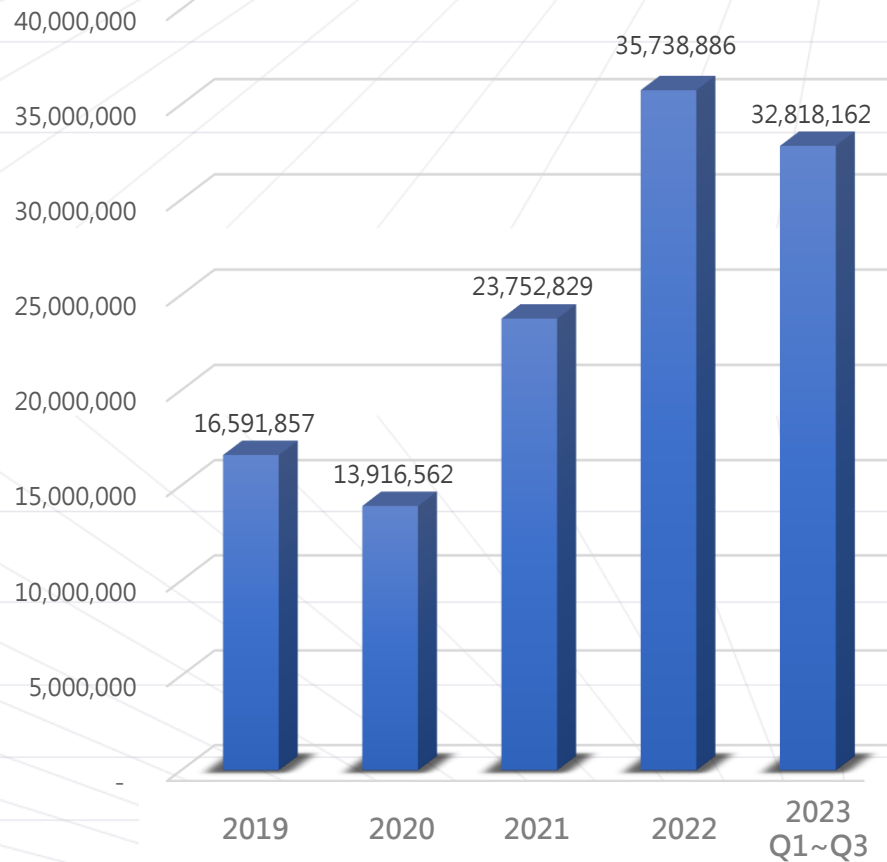
Operational Summary

Design 、 Procurement 、 Construction 、 Performing 、 After-sales Service ...

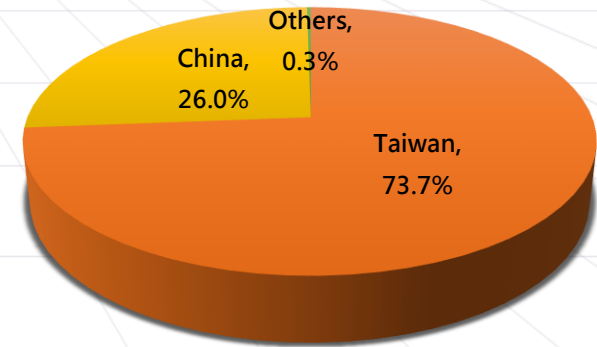
Consolidated Revenue and Distribution

Consolidated Revenue

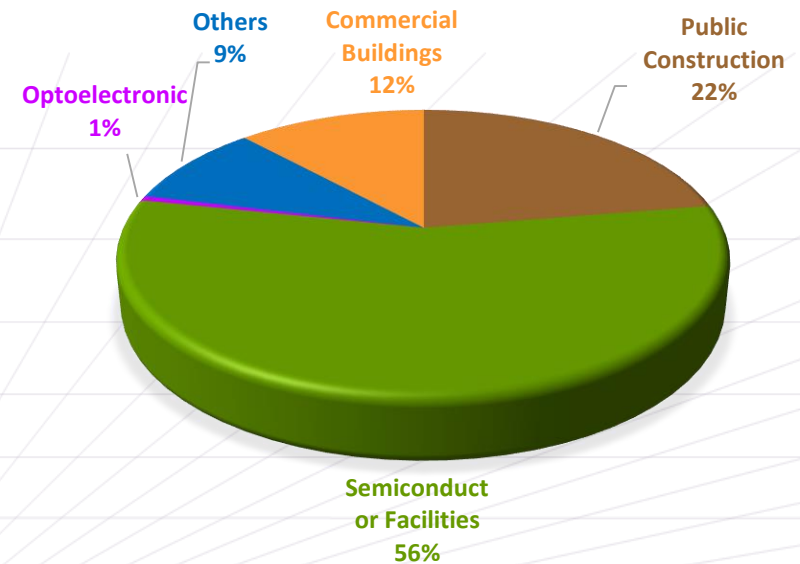
NT \$1,000



2023 Q1~Q3



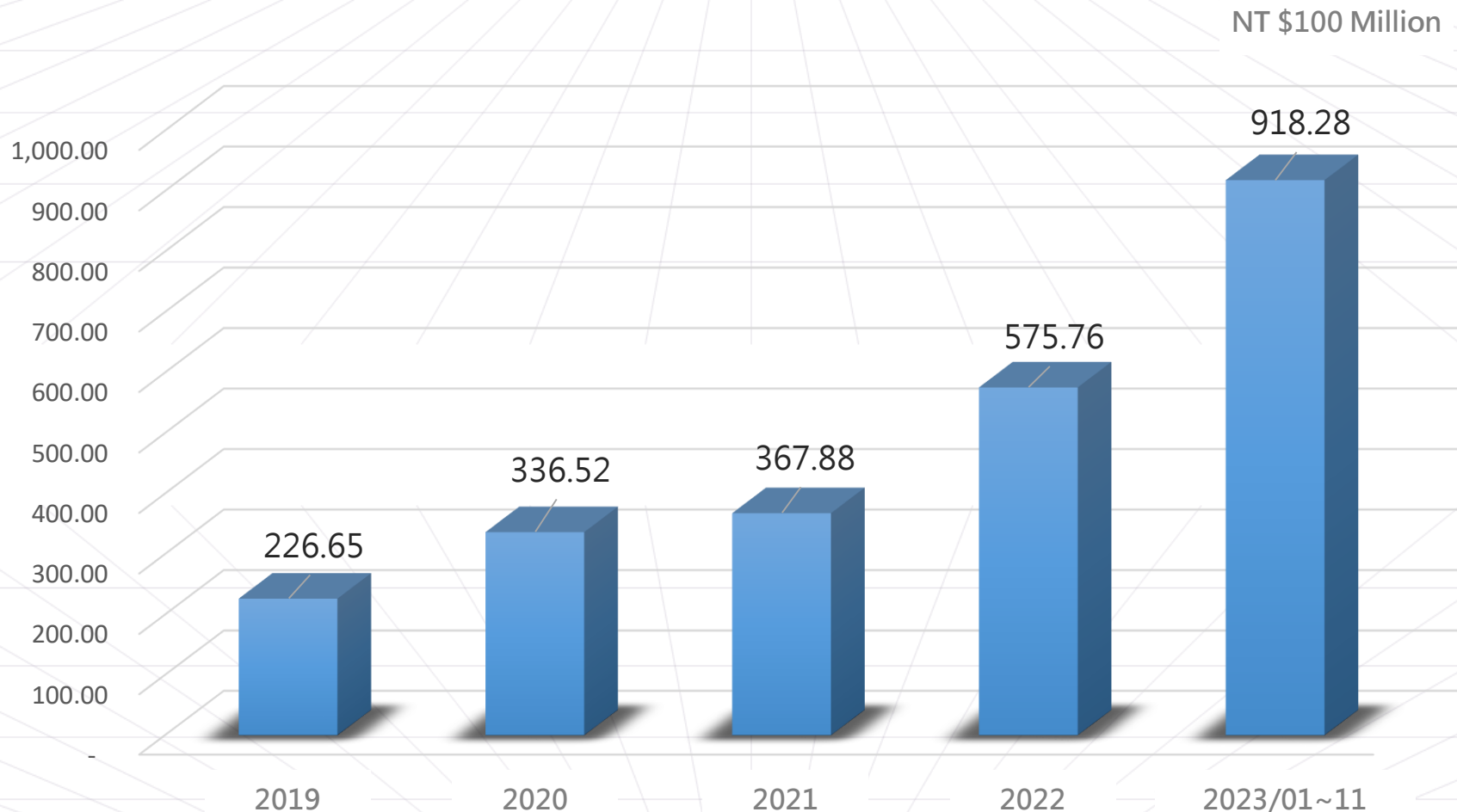
Taiwan China Others



Data source :

Audited and certified report and Independent Auditors' Review Report by a certified public accountant.

2 Annual Contract Amount



- ◆ The total amount of new contracts is NT\$ 91.828 billion. (Jan. ~Nov., 2023)
- ◆ The balance of unfinished orders on hand is NT\$ 128.054 billion. (As of Nov. 30th, 2023)

2 Major On-going Project –Taiwan

Client	Project
1.Mass Rapid Transit Project	
Department of Rapid Transit Systems, New Taipei City	San-Ying Line MRT Project (D&B)
South District Project Office, Department of Rapid Transit Systems, Taipei City Government	Wanda-Zhonghe-Shulin Line Project Phase 1 Contract No.CQ850
Kaohsiung Mass Rapid Transit	Kaohsiung MRT Metropolitan Xiaogang-Linyuan Line RLC01 Civil Engineering Project
2.Railway/ Highway/Airport Project	
Railway Reconstruction Bureau, MOTC	Railway Technology Research and Verification Center Civil Engineering for C1, C2 Factory of Test and Verification Equipments
Railway Reconstruction Bureau, MOTC	Kaohsiung Station Canopy (Roof Truss) Project
Railway Reconstruction Bureau, MOTC	AACL212 Kaohsiung Railway Underground (Cut and Cover Construction) Project
Construction office New Taipei City Government	Construction of Dan Bei Rd.
Taoyuan International Airport Corporation Ltd.	Civil and Architecture Construction Tender for Terminal Building, Taiwan Taoyuan International Airport Terminal 3 Area
3. Energy Project	
Taiwan Power Company	Coal Storage Silo System (D&B) Project, Talin Power Plant Renewal Program
CPC Corporation, Taiwan	Engineering, Procurement, Construction Project of the Terminal Facilities and Piping System for Taichung LNG Plant

2 Major On-going Project –Taiwan

Client	Project
4. Zone Expropriation	
Land Administration Department, New Taipei City Government	Contract 1-1, Xin-Tai Yuzizhen Area Urban Land Readjustment and Development Project, New Taipei City
Land Administration Department, New Taipei City Government	Contract 1-2, Xin-Tai Yuzizhen Area Urban Land Readjustment and Development Project, New Taipei City
5. Commercial Building	
New Construction Office, Public Works Department, Taipei City Government	General Building and Underground Parking Lot Project ,Taipei Jingmei Girls High School
Taiwan Life Insurance Co., Ltd.	Taiwan Life C3 Project(Main Contractor Project Of Taipei City Nangang District Jingmao Section Land serial no.15 Superficies)
Taiwan Obayashi Corporation, Farglory Construction, Obayashi Corporation Taiwan Branch Joint Venture	Taipei Dome Complex-Large Indoor Stadium Project - Mechanical & Electrical Construction

2 Major On-going Project –Taiwan

Client	Project
6. High-Tech Plants	
United Microelectronics Corp.	FAB 12A L6 Clean Room and MEP Turnkey Project
United Microelectronics Corp.	UMC FAB 8F Clean Room Expansion and Utility MEP project
Taiwan Apple LLC, Taiwan Branch	LY3 L30/L40 Clean Room Phase 1 Expansion Project
Photronics DNP Mask Corporation.	PDMC 1D-Construction Project (Phase II)
Powerchip Semiconductor Manufacturing Corporation	PSMC P5 –Clean Room Construction Project Phase I (25K)
Taiwan Semiconductor Manufacturing Co., Ltd.	F22 P1 Underground Piping Package (Kaohsiung)
Nan Ya Printed Circuit Board Corporation	Shulin Plant I -Clean Room System (Phase II)

Client	Project
1. Wafer Industry	
Fujian Jinhua Integrated Circuit Co., Ltd.	JHICC 20K HOOKUP-ELEC/HVAC/WW
Fujian Jinhua Integrated Circuit Co., Ltd.	Electromechanical Water Hook Up Project
Leading Interconnect Semiconductor Technology (Shenzhen) Co., Ltd.	SL01 Phase II Mechanical and Electrical Installation and Distribution Project
2. Overseas	
United Microelectronics Corporation (Singapore Branch)	UMC FAB 12i P3/P4 EPC Project

Strategy and Prospect

➤ Mass Rapid Transit Project

- Taipei Metro-North and South Section of the Circular Line
- Taipei Metro-Wanda-Zhonghe-Shulin Line Project Phase II
- Kaohsiung Metropolitan Area MRT Yellow Line(Contract YC02)- Civil Work Turnkey Project
- Kaohsiung Metropolitan Area MRT Yellow Line(Contract YC03)- Civil Work Turnkey Project
- Taoyuan MRT Green Line and Extend to Zhongli
- Taipei Metro- Xizhi –Donghu Line Turnkey Project

➤ Railway/ Highway/Airport Project

- Taoyuan Metropolitan Area Railway Underground Plan

➤ Water Resources, Environment & Energy

- Wushe Reservoir Desiltation Improvement Engineering Plan - Wushe Reservoir Desilting Tunnel and Songlin Weir Steel Pipe Engineering
- Dalin Petrochemical Storage Center-Turnkey Project of 17 Oil Tanks in District 1.
- The Construction Plan of Indoor Drystorage Facilities for the Spent Nuclear Fuel of Nuclear Power Plant.

Taiwan Market

➤ Commercial Building

- Urban Renewal Construction Project

➤ High-Tech Plants

- Semiconductor Manufacture(Silicon Wafer, Foundry, RAM, Photomask, Equipment, Advanced Packaging)
- High-end Circuit Board and IC Substrate
- Biomedical Pharmaceuticals and Vaccines
- Data Center
- Clean Energy

➤ High-Tech Plants

- Memory Chip Companies Continue to Expand.
- Focusing on Developing the IC Industry in the Greater Bay Area(GBA) and Planning to Build the Pearl River Delta Economic Zone into a Semiconductor and IC Industry Cluster.
- Constructing or Expanding Production Capacity in Compound Semiconductor Industry
- Due to the Development in the Fields of AI and IoT, the Enterprise Customized Chips Develop Rapidly.
- The Increase of High-end Equipment Manufacturing Production Line and Intelligent Factory Facilities
- The Investment and Development in Biopharmaceutical Field

➤ The Investment of High-tech Manufacturing Industries like IC in Southeast Asia Continues to Boom.

- Singapore Attracts Chip Manufacturers to Invest and Set Up Fabrication Plants.
- The Investment of High-tech Enterprises in Malaysia, Indonesia and Thailand Continues to Boom.
- Vietnam Maintains Rapid Growth .

➤ The subsidiary in Chengdu -Sunshine Enterprise Group

- The subsidiary, Sunshine Enterprise Group, was established in Chengdu City, China, and mainly located in the core area of Tianfu Agricultural Expo Park, Chengdu City. The main assets are two major entity parts which Sunshine Industrial Co., Ltd. holds 617.6 are for commercial land and Sunshine Investment Co., Ltd. holds 3,374 are for Residential and commercial land.
- There are some doubts about the outlook for China's overall economic prosperity at this stage, however, since the land assets held by Sunshine Enterprise Group were obtained at a lower cost in the early years, and it has received the positive value from the major construction projects of Tianfu Agricultural Expo Park, therefore, there is extremely strong ability to resist market risks in entity assets. There is neither no risk of significant impairment of asset value nor no urgent need for treatment.
- Our company assesses that the industrial boom in Chengdu has not declined significantly with the slowdown in economic and trade activities in coastal cities, but we will still be cautious. At present, our company's response strategy is to wait and see the development status of the local industry first, and carefully prepare a comprehensive development plan for the Xingyi Town Industrial Incubation Park (the construction and operation of the industrial park and living park). We will start phased development after the economic boom in Chengdu recovers, hoping to create the best return on investment for the company by minimizing development risks and maximizing development benefits.

3 Outlook for Entire Market



Optimistic Remain Constant Pessimistic

Financial Summary



Financial Summary

2023 Q3 Consolidated Statements of Comprehensive Income

NT \$1,000

	2023/09/30		2022/09/30		YOY
Operating Income	32,818,162	100%	24,770,342	100%	32%
Gross Profit	3,342,151	10.2%	1,878,119	7.6%	78%
Operating Expenses	(911,003)	-2.8%	(684,444)	-2.8%	33%
Net Operating Income	2,431,148	7.4%	1,193,675	4.8%	104%
Income before Income Tax	2,868,700	8.7%	1,164,181	4.6%	146%
Net Income	2,227,450	6.8%	860,610	3.4%	159%
Net Income Attributable to the Parent Company	1,769,575		686,752		
Basic Earnings Per Share(Dollar)	7.85		3.04		

Data source :

Audited and certified report and Independent Auditors' Review
Report by a certified public accountant.

Financial Summary

2023 Q3 Consolidated Balance Sheets

NT \$1,000

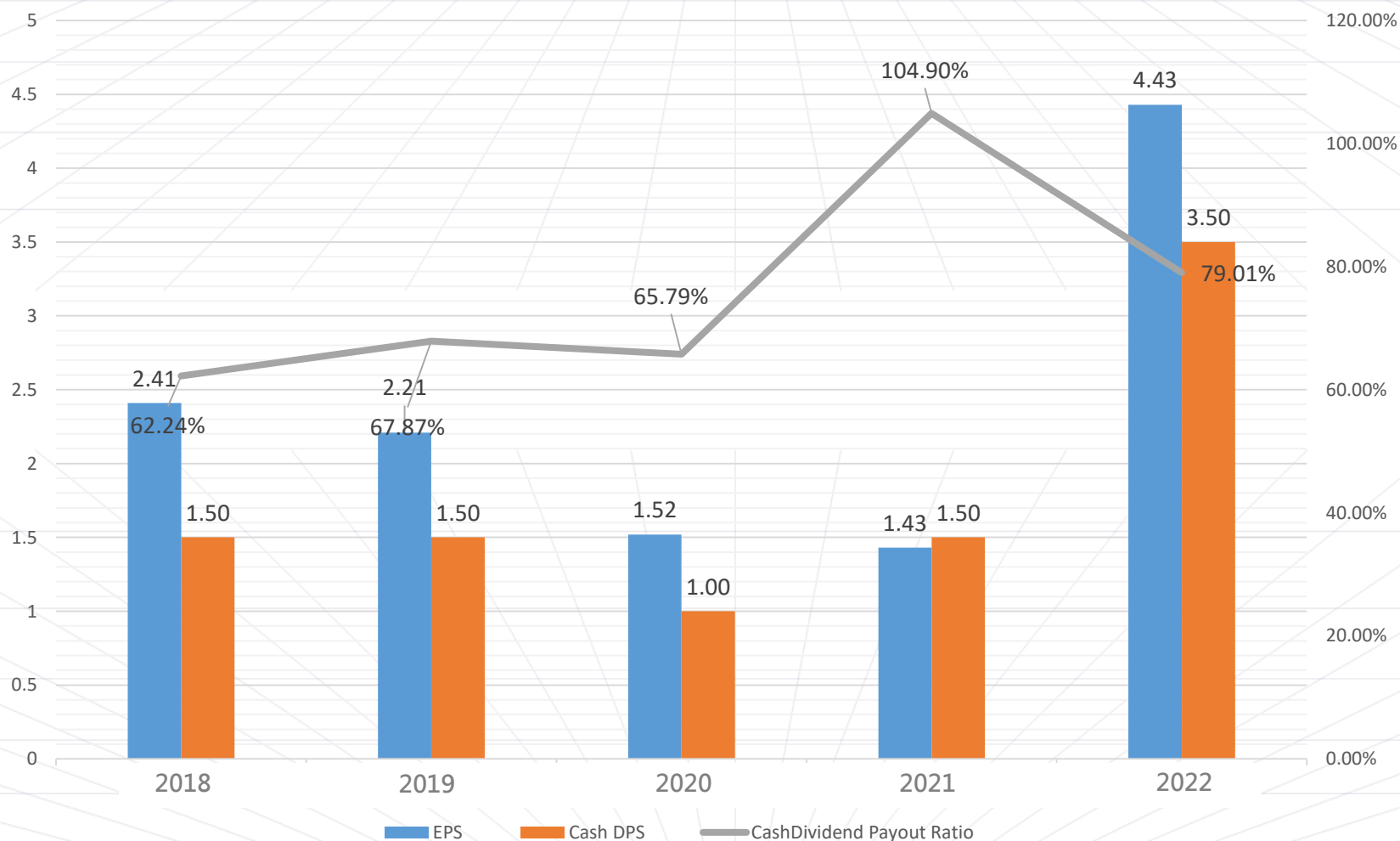
	2023/09/30	2022/09/30		2023/09/30	2022/09/30
Liquefiable Assets	32,327,131	19,086,282	Current Liabilities	18,373,465	14,543,500
Receivables to Customers on Construction Contracts	11,642,591	11,911,629	Contract Liability	19,015,051	10,817,179
Other Financial Assets - current	4,323,511	3,588,351	Long-term Borrowings	1,126,040	1,237,570
Property, Plant and Equipment	817,311	837,820	Other Non-current Liabilities	650,797	535,120
Right-of-use Asset	2,754,581	2,791,541	Total Liabilities	39,165,353	27,133,369
Other Non-current Assets	1,658,475	1,385,216	Total Shareholders' Equity	14,358,247	12,467,470
Total Assets	53,523,600	39,600,839	Total Liabilities and Equity of	53,523,600	39,600,839

Data source :
Audited and certified report and Independent Auditors' Review
Report by a certified public accountant.

Financial Summary

Dividend policy

NTD



Data source :
Audited and certified report and Independent Auditors' Review
Report by a certified public accountant.



Thank you



Q & A