ASE Technology Holding Co., Ltd.

Parent Company Only Financial Statements for the Years Ended December 31, 2022 and 2021 and Independent Auditors' Report

Deloitte.

勤業眾信

勤業眾信聯合會計師事務所
11073 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 11073, Taiwan

Tel :+886 (2) 2725-9988
Fax:+886 (2) 4051-6888
www.deloitte.com.tw

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
ASE Technology Holding Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of ASE Technology Holding Co., Ltd. (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 parent company only financial statements, including a summary of significant accounting policies (collectively referred to as the "parent company only financial statements").

In our opinion, based on our audits and the report of other auditors (please refer to the Other Matter paragraph), the accompanying parent company only 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 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 Parent Company Only 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 based on our audits and the report of other auditors.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the parent company only 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 of the Company's parent company only financial statements for the year ended December 31, 2022 is discussed as follows.

<u>Evaluation of Goodwill included in Investments in Subsidiaries for Impairment</u>

The Company's evaluation of goodwill included in investments in subsidiaries for impairment involves the comparison of the value in use of each segment, to which each subsidiary attributed, to its carrying value. The Company used the discounted cash flow model to estimate value in use, which required management to make significant estimates and assumptions related to discount rates and forecasts of future revenues. Changes in these estimates and assumptions could have a significant impact on either the value in use, the amount of any goodwill impairment charge, or both. The goodwill included in investments in subsidiaries was NT$51,657,594 thousand as of December 31, 2022, of which NT$34,863,747 thousand and NT$13,321,826 thousand were allocated to the packaging and testing segments, respectively. The value in use of the packaging and testing segments exceeded their carrying values as of the measurement date and, therefore, no impairment was recognized.

The operation of packaging and testing segments are sensitive to changes in demand in the semiconductor industry which varies by economic trends. Given the significant estimates and assumptions management makes to estimate the value in use of packaging and testing segments and the sensitivity of their operations to changes in demand, performing audit procedures to evaluate the reasonableness of management's estimates and assumptions related to the selection of the discount rates and forecasts of future revenues for the packaging and testing segments required a high degree of auditors' judgment and an increased extent of effort, including the need to involve our fair value specialists.

Please refer to Notes 4(d) and 5 for the related accounting policy, critical accounting judgements and key sources of estimation uncertainty as well as other disclosures for the Company's evaluation of goodwill included in investments in subsidiaries for impairment.

Our audit procedures related to the discount rates and forecasts of future revenues used by management to estimate the value in use of packaging and testing segments included the following, among others:

1. We tested the design and operating effectiveness of controls over management's evaluation of goodwill for impairment, including those over the determination of the value in use of the packaging and testing segments, such as controls related to management's selection of the discount rates and assessment on the reasonableness of forecasts of future revenues.

2. We evaluated management's ability to accurately forecast future revenues of the packaging and testing segments by comparing actual results to management's historical forecasts.

3. We performed sensitivity analyses to evaluate the risk of impairment if key assumptions are changed.

4. With the assistance of our fair value specialists, we evaluated the reasonableness of the selected discount rates by performing certain procedures, including:

   - Testing the source information underlying the determination of the discount rates and the mathematical accuracy of the calculation.

   - Developing a range of independent estimates and comparing those to the discount rates selected by management.

Other Matter

We did not audit the financial statements of Siliconware Precision Industries Co., Ltd (SPIL), a subsidiary accounted for using the equity method for the year ended December 31, 2021, but such statements were audited by other auditors. Our opinion, insofar as it relates to the amounts included for SPIL for the year ended December 31, 2021, is based solely on the report of other auditors. The carrying amount of the investment in SPIL accounted for using the equity method constituted 49% of the Company's total assets as of December 31, 2021, and the share of profit of SPIL constituted 20% of the Company's operating revenues for the year ended December 31, 2021.

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

Management is responsible for the preparation and fair presentation of the parent company only 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 the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only 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 Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only 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 parent company only 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 parent company only 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 parent company only 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 parent company only financial statements, including the disclosures, and whether the parent company only 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 parent company only 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 parent company only 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 audit resulting in this independent auditors' report are Shih-Tsung Wu and Lee-Yuan Kuo.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 22, 2023

<u>*Notice to Readers*</u>

The accompanying parent company only 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 parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only 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 parent company only financial statements shall prevail.

ASE TECHNOLOGY HOLDING CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS
AS OF DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	December 31, 2022		December 31, 2021	
ASSETS	**NT$**	**%**	**NT$**	**%**
CURRENT ASSETS				
Cash	$ 120,569	-	$ 121,304	-
Other receivables to related parties (Note 11)	297,326	-	213,161	-
Other current assets	63,884	-	33,592	-
Total current assets	481,779	-	368,057	-
NON-CURRENT ASSETS				
Investments accounted for using the equity method (Notes 5 and 6)	352,276,349	100	338,834,820	100
Other intangible assets	23,024	-	20,577	-
Other non-current assets	7,160	-	7,929	-
Total non-current assets	352,306,533	100	338,863,326	100
TOTAL	$ 352,788,312	100	$ 339,231,383	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Other payables	$ 626,642	-	$ 541,434	-
Other payables to related parties (Note 17)	4,080,201	1	12,305,219	4
Current tax liabilities	131,815	-	182,289	-
Current portion of bonds payable (Note 8)	2,998,981	1	6,202,753	2
Other current liabilities	3,197	-	2,436	-
Total current liabilities	7,840,836	2	19,234,131	6
NON-CURRENT LIABILITIES				
Bonds payable (Note 8)	30,081,461	9	33,069,658	10
Long-term borrowings (Note 7)	13,574,743	4	26,844,021	8
Other non-current liabilities	6,024	-	6,859	-
Total non-current liabilities	43,662,228	13	59,920,538	18
Total liabilities	51,503,064	15	79,154,669	24
EQUITY (Note 9)				
Share capital				
Ordinary shares	43,642,185	12	44,034,146	13
Shares subscribed in advance	37,656	-	52,356	-
Total share capital	43,679,841	12	44,086,502	13
Capital surplus	142,686,356	40	143,691,717	42
Retained earnings				
Legal reserve	12,582,960	4	6,300,198	2
Special reserve	10,367,052	3	9,569,027	3
Unappropriated earnings	97,882,542	28	75,449,674	21
Total retained earnings	120,832,554	35	91,318,899	26
Other equity	(3,954,396)	(1)	(11,532,042)	(3)
Treasury shares	(1,959,107)	(1)	(7,488,362)	(2)
Total equity	301,285,248	85	260,076,714	76
TOTAL	$ 352,788,312	100	$ 339,231,383	100

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

(With Deloitte & Touche auditors' report dated February 22, 2023)

ASE TECHNOLOGY HOLDING CO., LTD.

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

	For the Year Ended December 31			
	2022		2021	
	NT$	%	NT$	%
OPERATING REVENUE	$ 63,383,227	100	$ 65,091,179	100
GROSS PROFIT	63,383,227	100	65,091,179	100
OPERATING EXPENSES (Note 10)				
General and administrative expenses	1,138,143	2	762,372	1
PROFIT FROM OPERATIONS	62,245,084	98	64,328,807	99
NON-OPERATING INCOME AND EXPENSES				
Other income (Note 10)	171,548	-	93,247	-
Other gains, net	13,627	-	74	-
Finance costs (Note 10)	(675,576)	(1)	(699,912)	(1)
Total non-operating income and expenses	(490,401)	(1)	(606,591)	(1)
PROFIT BEFORE INCOME TAX	61,754,683	97	63,722,216	98
INCOME TAX BENEFITS (Note 11)	335,811	1	185,464	-
NET PROFIT FOR THE YEAR	62,090,494	98	63,907,680	98
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 9 and 11)				
Items that will not be reclassified subsequently to profit or loss:				
Share of other comprehensive income (loss) of subsidiaries	(2,352,557)	(4)	3,873,106	6
Income tax benefit relating to items that will not be reclassified subsequently to profit or loss	(190,428)	-	(16,106)	-
	(2,542,985)	(4)	3,857,000	6
Items that may be reclassified subsequently to profit or loss:				
Share of other comprehensive income (loss) of subsidiaries	10,245,960	16	(3,136,887)	(5)
Other comprehensive income for the year, net of income tax	7,702,975	12	720,113	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 69,793,469	110	$ 64,627,793	99
EARNINGS PER SHARE (Note 12)				
Basic	$ 14.53		$ 14.84	
Diluted	$ 13.94		$ 14.40	

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

(With Deloitte & Touche auditors' report dated February 22, 2023)

ASE TECHNOLOGY HOLDING CO., LTD.

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

	Share Capital			Retained Earnings				Other Equity						
	Shares (In Thousands)	Amounts	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain (Loss) on Hedging Instruments	Unearned Compensation	Total	Treasury Shares	Total Equity
BALANCE AT JANUARY 1, 2021	4,351,592	$ 43,515,920	$ 139,766,099	$ 3,901,384	$ 10,847,697	$ 32,132,053	$ 46,881,134	$ (11,641,040)	$ 2,501,278	$ (429,265)	$ -	$ (9,569,027)	$ (1,959,107)	$ 218,635,019
Appropriation of 2020 earnings														
Legal reserve	-	-	-	2,398,814	-	(2,398,814)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	(1,278,670)	1,278,670	-	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(18,389,856)	(18,389,856)	-	-	-	-	-	-	(18,389,856)
	-	-	-	2,398,814	(1,278,670)	(19,510,000)	(18,389,856)	-	-	-	-	-	-	(18,389,856)
Changes from investments in associates accounted for using the equity method	-	-	(30,533)	-	-	382,572	382,572	-	(450,054)	-	-	(450,054)	-	(98,015)
Other changes in the capital surplus	-	-	1,633	-	-	-	-	-	-	-	-	-	-	1,633
Net profit for the year ended December 31, 2021	-	-	-	-	-	63,907,680	63,907,680	-	-	-	-	-	-	63,907,680
Other comprehensive income (loss) for the year ended December 31, 2021, net of income tax	-	-	-	-	-	25,842	25,842	(3,751,707)	3,894,880	551,098	-	694,271	-	720,113
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	63,933,522	63,933,522	(3,751,707)	3,894,880	551,098	-	694,271	-	64,627,793
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	-	-	-	-	(5,529,255)	(5,529,255)
Cash dividends received by subsidiaries from the Company	-	-	305,737	-	-	-	-	-	-	-	-	-	-	305,737
Changes in percentage of ownership interest in subsidiaries	-	-	(58,448)	-	-	(2,530,714)	(2,530,714)	-	-	-	-	-	-	(2,589,162)
Issue of ordinary shares under employee share options (Note 13)	57,058	570,582	3,648,781	-	-	-	-	-	-	-	(1,164,991)	(1,164,991)	-	3,054,372
Additional non-controlling interest arising on issue of employee share options by subsidiaries	-	-	58,448	-	-	-	-	-	-	-	-	-	-	58,448
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	1,042,241	1,042,241	-	(1,042,241)	-	-	(1,042,241)	-	-
BALANCE AT DECEMBER 31, 2021	4,408,650	$ 44,086,502	$ 143,691,717	$ 6,300,198	$ 9,569,027	$ 75,449,674	$ 91,318,899	$ (15,392,747)	$ 4,903,863	$ 121,833	$ (1,164,991)	$ (11,532,042)	$ (7,488,362)	$ 260,076,714
BALANCE AT JANUARY 1, 2022	4,408,650	$ 44,086,502	$ 143,691,717	$ 6,300,198	$ 9,569,027	$ 75,449,674	$ 91,318,899	$ (15,392,747)	$ 4,903,863	$ 121,833	$ (1,164,991)	$ (11,532,042)	$ (7,488,362)	$ 260,076,714
Appropriation of 2021 earnings														
Legal reserve	-	-	-	6,282,762	-	(6,282,762)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	798,025	(798,025)	-	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(30,501,981)	(30,501,981)	-	-	-	-	-	-	(30,501,981)
	-	-	-	6,282,762	798,025	(37,582,768)	(30,501,981)	-	-	-	-	-	-	(30,501,981)
Donations from shareholders	-	-	471,894	-	-	-	-	-	-	-	-	-	-	471,894
Changes from investments in associates accounted for using the equity method	-	-	87,940	-	-	152,102	152,102	-	(152,102)	-	-	(152,102)	-	87,940
Other changes in the capital surplus	-	-	1,186	-	-	-	-	-	-	-	-	-	-	1,186

(Continued)

ASE TECHNOLOGY HOLDING CO., LTD.

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

	Share Capital			Retained Earnings				Other Equity						
	Shares (In Thousands)	Amounts	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain (Loss) on Hedging Instruments	Unearned Compensation	Total	Treasury Shares	Total Equity
Net profit for the year ended December 31, 2022	-	$ -	$ -	$ -	$ -	$ 62,090,494	$ 62,090,494	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,090,494
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	895,896	895,896	9,864,258	(3,455,627)	398,448	-	6,807,079	-	7,702,975
Total comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	62,986,390	62,986,390	9,864,258	(3,455,627)	398,448	-	6,807,079	-	69,793,469
Buy-back of treasury shares	-	-	-	-	-	-	-	-	-	-	-	-	(205,608)	(205,608)
Cancelation of treasury shares	(55,000)	(550,000)	(2,463,716)	-	-	(2,721,147)	(2,721,147)	-	-	-	-	-	5,734,863	-
Cash dividends received by subsidiaries from the Company	-	-	38,404	-	-	-	-	-	-	-	-	-	-	38,404
Changes in percentage of ownership interest in subsidiaries	-	-	(8,963)	-	-	(211,184)	(211,184)	-	-	-	-	-	-	(220,147)
Issue of ordinary shares under employee share options (Note 13)	14,334	143,339	742,845	-	-	-	-	-	-	-	732,144	732,144	-	1,618,328
Additional non-controlling interest arising on issue of employee share options by subsidiaries	-	-	125,049	-	-	-	-	-	-	-	-	-	-	125,049
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	(190,525)	(190,525)	-	190,525	-	-	190,525	-	-
BALANCE AT DECEMBER 31, 2022	4,367,984	$ 43,679,841	$ 142,686,356	$ 12,582,960	$ 10,367,052	$ 97,882,542	$ 120,832,554	$ (5,528,489)	$ 1,486,659	$ 520,281	$ (432,847)	$ (3,954,396)	$ (1,959,107)	$ 301,285,248

(Concluded)

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

(With Deloitte & Touche auditors' report dated February 22, 2023)

ASE TECHNOLOGY HOLDING CO., LTD.

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

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 61,754,683	$ 63,722,216
Adjustments for:		
Depreciation expense	912	887
Amortization expense	7,195	6,361
Finance costs	675,576	699,912
Interest income	(1,119)	(111)
Share based compensations	207,461	65,842
Share of profit of subsidiaries	(63,383,227)	(65,091,179)
Changes in operating assets and liabilities		
Other current assets	(30,423)	(10,361)
Other payables	83,269	182,120
Other payables to related parties	(18)	43
Other current liabilities	754	528
Cash used in operations	(684,937)	(423,742)
Interest received	1,108	112
Dividend received	58,400,000	23,500,000
Interest paid	(638,740)	(636,665)
Income tax return	201,172	195,579
Net cash generated from operating activities	57,278,603	22,635,284
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of subsidiaries for using the equity method	(50,000)	-
Payments for intangible assets	(9,642)	(22,190)
Increase in other non-current assets	(1)	(311)
Net cash used in investing activities	(59,643)	(22,501)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of bonds	(6,204,800)	-
Proceeds from long-term borrowings	45,763,656	66,487,243
Repayment of long-term borrowings	(59,055,000)	(54,590,000)
Decrease in other payables to related parties	(8,225,000)	(13,165,000)
Repayment of the principle portion of lease liabilities	(826)	(820)
Dividends paid	(30,029,943)	(18,389,778)
Proceeds from exercise of employee share options	737,500	2,582,704
Payments for buy-back of ordinary shares	(205,608)	(5,529,255)
Other financing activities items	326	-
Net cash used in financing activities	(57,219,695)	(22,604,906)
NET INCREASE (DECREASE) IN CASH	(735)	7,877
CASH AT THE BEGINNING OF THE YEAR	121,304	113,427
CASH AT THE END OF THE YEAR	$ 120,569	$ 121,304

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

(With Deloitte & Touche auditors' report dated February 22, 2023)

ASE TECHNOLOGY HOLDING CO., LTD.

NOTES TO PARENT COMPANY ONLY FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

ASE Technology Holding Co., Ltd. (the "Company") is a corporation incorporated in Nanzih Technology Industrial Park (formerly known as Nantze Export Processing Zone) under the laws of Republic of China (R.O.C.) starting from April 30, 2018 (date of incorporation). The Company is an industrial investment holding company.

The Company's subsidiaries, Advanced Semiconductor Engineering, Inc. (symbol "2311", "ASE") and Siliconware Precision Industries Co., Ltd. (symbol "2325", "SPIL"), entered into and executed a joint share exchange agreement to establish the Company and the Company acquired all issued and outstanding ordinary shares of ASE and SPIL on April 30, 2018. Both of ASE's and SPIL's ordinary shares have been delisted while the ordinary shares of the Company were listed starting from the same date under the symbol "3711". In addition, ASE's ordinary shares that have been traded on the New York Stock Exchange (the "NYSE") under the symbol "ASX" in the form of American Depositary Shares ("ADS") starting from September 2000 were exchanged as the Company's ADSs under the same symbol "ASX" starting from April 30, 2018.

The parent company only financial statements are presented in the Company's functional currency, New Taiwan dollar (NT$).

2. APPROVAL OF FINANCIAL STATEMENTS

The parent company only financial statements were authorized for issue by the Company's board of directors on February 21, 2023.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission (FSC).

   The initial application of the IFRSs endorsed and issued into effect by the FSC did not have material impact on the Company's accounting policies.

b. The IFRSs endorsed by the FSC for application starting from 2023

New, Amended or Revised Standards and Interpretations	Effective Date Announced by International Accounting Standards Board (IASB)
Amendments to IAS 1 "Disclosure of Accounting Policies"	January 1, 2023 (Note 1)
Amendments to IAS 8 "Definition of Accounting Estimates"	January 1, 2023 (Note 2)

(Continued)

New, Amended or Revised Standards and Interpretations	Effective Date Announced by International Accounting Standards Board (IASB)
Amendments to IAS 12 "Deferred Tax related to Assets and Liabilities arising from a Single Transaction"	January 1, 2023 (Note 3)

(Concluded)

Note 1: The amendments will be applied prospectively for annual reporting periods beginning on or after January 1, 2023.

Note 2: The amendments will be applicable to changes in accounting estimates and changes in accounting policies that occur on or after the annual reporting period beginning on or after January 1, 2023.

Note 3: Except for deferred taxes that were recognized on January 1, 2022 for temporary differences associated with leases and decommissioning obligations, the amendments were applied prospectively to transactions that occur on or after January 1, 2022.

As of the date the parent company only financial statements were authorized for issue, the Company has assessed that the application of other standards and interpretations will not have a material impact on the Company's financial position and financial performance.

c. The IFRSs issued by IASB but not yet endorsed and issued into effect by the FSC

New, Amended or Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between An Investor and Its Associate or Joint Venture"	To be determined by IASB
Amendments to IFRS 16"Leases Liability in a Sale and leaseback"	January 1, 2024 (Note 2)
Amendments to IAS 1 "Classification of Liabilities as Current or Non-current"	January 1, 2024
Amendments to IAS 1 "Non-current Liabilities with Covenants"	January 1, 2024

Note 1: Unless stated otherwise, the above IFRSs are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: A seller-lessee shall apply the Amendments to IFRS 16 retrospectively to sale and leaseback transactions entered into after the date of initial application of IFRS 16.

1) Amendments to IAS 1 "Classification of Liabilities as Current or Non-current" (referred to as the "2020 amendments") and "Non-current Liabilities with Covenants" (referred to as the "2022 amendments")

The 2020 amendments clarify that for a liability to be classified as non-current, the Company shall assess whether it has the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period. If such rights are in existence at the end of the reporting period, the liability is classified as non-current regardless of whether the Company will exercise that right.

The 2020 amendments also stipulate that, if the right to defer settlement is subject to compliance with specified conditions, the Company must comply with those conditions at the end of the reporting period even if the lender does not test compliance until a later date. The 2022 amendments further clarify that only covenants with which an entity is required to comply on or before the reporting date should affect the classification of a liability as current or non-current. Although the covenants to be complied with within twelve months after the reporting period do not affect the classification of a liability, the Company shall disclose information that enables users of financial statements to understand the risk of the Company that may have difficulty complying with the covenants and repay its liabilities within twelve months after the reporting period.

The 2020 amendments stipulate that, for the purpose of liability classification, the aforementioned settlement refers to a transfer of cash, other economic resources or the Company's own equity instruments to the counterparty that results in the extinguishment of the liability. However, if the terms of a liability that could, at the option of the counterparty, result in its settlement by a transfer of the Company's own equity instruments, and if such option is recognized separately as equity in accordance with IAS 32 "Financial Instruments: Presentation", the aforementioned terms would not affect the classification of the liability.

Except for the above impact, as of the date the parent company only financial statements were authorized for issue, the Company is continuously assessing the possible impact that the application of other standards and interpretations will have on the Company's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

The parent company only financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

b. Basis of preparation

The parent company only financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair value.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or a liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or a liability.

When preparing the parent company only financial statements, the Company accounted for subsidiaries by using the equity method. In order to agree with the amount of the net income, other comprehensive income and equity attributable to shareholders of the parent in the consolidated financial statements, the differences of the accounting treatment between the parent company only basis and the consolidated basis are adjusted under the heading of investments accounted for using equity method, share of profits of subsidiaries and share of other comprehensive income of subsidiaries in the parent company only financial statements.

c. Classification of current and non-current assets and liabilities

Current assets include cash and those assets expected to be realized within 12 months after the balance sheet date, unless the asset is to be used for an exchange or to settle a liability, or otherwise remains restricted, at more than 12 months after the balance sheet date. Current liabilities are obligations to be settled within 12 months after the balance sheet date (even if an agreement to refinance, or to reschedule payments, on a long-term basis is completed after the balance sheet date and before the parent company only financial statements are authorized for issue) and liabilities that do not have an unconditional right to defer settlement for at least 12 months after the balance sheet date (terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification). Assets and liabilities that are not classified as current are classified as non-current.

d. Investments in subsidiaries

The Company uses the equity method to account for its investments in subsidiaries. A subsidiary is an entity that is controlled by the Company.

Under the equity method, an investment in a subsidiary is initially recognized at cost and adjusted thereafter to recognize the Company's share of the profit or loss and other comprehensive income of the subsidiary. The Company also recognizes the changes in the Company's share of equity of subsidiaries attributable to the Company.

Changes in the Company's ownership interest in a subsidiary that do not result in the Company losing control of the subsidiary are accounted for as equity transactions. The Company recognizes directly in equity any difference between the carrying amount of the investment and the fair value of the consideration paid or received.

Any excess of the cost of acquisition over the Company's share of the net fair value of the identifiable assets and liabilities of a subsidiary that coustitutes a business at the date of acquisition is recognized as goodwill, which is included within the carrying amount of the investment and is not amortized. Any excess of the Company's share of the net fair value of the identifiable assets and liabilities of a subsidiary that coustitutes a business over the cost of acquisition is recognized immediately in profit or loss.

The Company assesses its investment for any impairment by comparing the carrying amount with the estimated recoverable amount as assessed based on the investee's financial statements as a whole. Impairment loss is recognized when the carrying amount exceeds the recoverable amount. If the recoverable amount of the investment subsequently increases, the Company recognizes a reversal of the impairment loss; the adjusted post-reversal carrying amount should not exceed the carrying amount that would have been recognized (net of amortization or depreciation) had no impairment loss been recognized in prior years. An impairment loss recognized on goodwill cannot be reversed in a subsequent period.

Profits or losses resulting from downstream transactions are eliminated in full only in the parent company's financial statements. Profits or losses resulting from upstream transactions and transactions between subsidiaries are recognized only in the parent company's financial statements only to the extent of interests in the subsidiaries that are not related to the Company.

e. Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost less accumulated depreciation and accumulated impairment loss.

The depreciation of property, plant and equipment is recognized using the straight-line method. Each significant part is depreciated separately. The estimated useful lives, residual values and depreciation methods are reviewed at the end of each reporting period, with the effects of any changes in the estimates accounted for on a prospective basis.

f. Other intangible assets

Other intangible assets with finite useful lives acquired separately are initially measured at cost and subsequently measured at cost less accumulated amortization and accumulated impairment loss. Other intangible assets are amortized using the straight-line method over their estimated useful lives. The estimated useful lives, residual values, and amortization methods are reviewed at each balance sheet date, with the effect of any changes in estimate being accounted for on a prospective basis.

g. Leases

At the inception of a contract, the Company assesses whether the contract is, or contains, a lease.

The Company as lessee

The Company recognizes right-of-use assets and lease liabilities for all leases at the commencement date of a lease, except for short-term leases and low-value asset leases accounted for by applying a recognition exemption where lease payments are recognized as expenses on a straight-line basis over the lease terms.

Right-of-use assets are initially measured at cost, which comprises the initial measurement of lease liabilities adjusted for lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs needed to restore the underlying assets, and less any lease incentives received. Right-of-use assets are subsequently measured at cost less accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities.

Right-of-use assets are depreciated using the straight-line method from the commencement dates to the earlier of the end of the useful lives of the right-of-use assets or the end of the lease terms.

Lease liabilities are initially measured at the present value of the lease payments, which comprise fixed payments, in-substance fixed payments, variable lease payments which depend on an index or a rate, residual value guarantees, the exercise price of a purchase option if the Company is reasonably certain to exercise that option, and payments of penalties for terminating a lease if the lease term reflects such termination, less any lease incentives receivable. The lease payments are discounted using the interest rate implicit in a lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee's incremental borrowing rate will be used.

Subsequently, lease liabilities are measured at amortized cost using the effective interest method, with interest expense recognized over the lease terms. When there is a change in a lease term, a change in the amounts expected to be payable under a residual value guarantee, a change in the assessment of an option to purchase an underlying asset, or a change in future lease payments resulting from a change in an index or a rate used to determine those payments, the Company remeasures the lease liabilities with a corresponding adjustment to the right-of-use-assets. However, if the carrying amount of the right-of-use assets is reduced to zero, any remaining amount of the remeasurement is recognized in profit or loss.

h. Borrowing costs

Borrowing costs are recognized in profit or loss in the period in which they are incurred.

i. Employee benefits

1) Short-term employee benefits

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related services.

2) Retirement benefits

Payments to defined contribution retirement benefit plans are recognized as expenses when employees have rendered services entitling them to the contributions.

j. Share-based payment arrangements

The fair value at the grant date of the employee share options and restricted stocks for employees is expensed on a straight-line basis over the vesting period, based on the Company's best estimate of the number of options or stocks that are expected to ultimately vest, with a corresponding increase in capital surplus - employee share options and other equity - unearned employee benefits. It is recognized as an expense in full at the grant date if vesting immediately.

When restricted stocks for employees are issued, other equity - unearned employee benefits is recognized on the grant date, with a corresponding increase in capital surplus - restricted stocks for employees.

At each balance sheet date, the Company reviews its estimate of the number of employee share options and restricted stocks for employees expected to vest. The impact of the revision of the original estimates is recognized in profit or loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the capital surplus - employee share options and capital surplus - restricted stocks for employees.

The grant by the Company of its equity instruments to the employees of a subsidiary under options and restricted stocks is treated as a capital contribution. The fair value of employee services received under the arrangement is measured by reference to the grant-date fair value and is recognized over the vesting period as an addition to the investment in the subsidiary, with a corresponding credit to capital surplus - employee share options and capital surplus - restricted stocks for employees.

k. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

1) Current tax

According to the Income Tax Law of the R.O.C., an additional tax of unappropriated earnings is provided for in the year the shareholders approve to retain earnings.

Adjustments of prior years' tax liabilities are added to or deducted from the current year's tax provision.

2) Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities and the corresponding tax bases used in the computation of taxable profit.

If a temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit, the resulting deferred tax asset or liability is not recognized. In addition, a deferred tax liability is not recognized on any taxable temporary difference arising from the initial recognition of goodwill included in the investment in the subsidiary.

Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences and unused loss carryforwards to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

Deferred tax liabilities are recognized for taxable temporary differences associated with investments in subsidiaries, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary difference associated with such investments and interests are only recognized to the extent that it is probable that there will be sufficient taxable profits against which to utilize the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the assets to be recovered. A previously unrecognized deferred tax asset is also reviewed at each balance sheet date and recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liabilities are settled or assets are realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the balance sheet date, to recover or settle the carrying amount of its assets and liabilities.

3) Current and deferred tax for the year

Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Company’s accounting policies, management is required to make judgments, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The Company considers the possible impact of the recent development of the COVID-19 and its economic environment implications when making its critical accounting estimates in cash flow projections, growth rate, discount rate, profitability, etc. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revisions affect only that period or in the period of the revision and future periods if the revision affects both current and future periods.

<u>Impairment of goodwill included in the investments in subsidiaries</u>

While acquiring a subsidiary, any excess of the cost of acquisition over the Company’s share of the fair value of the subsidiary’s identifiable assets and liabilities of a subsidiary that constitutes a business at the date of acquisition is recognized as goodwill, which is included in the carrying amount of the investment and is not amortized but evaluated for impairment annually. The Company assesses goodwill for impairment by estimating the value in use of cash generating units to which goodwill is attributed. In order to assess the value in use, management is required to estimate the expected future cash flows generated from cash generating units and determine appropriate discount rates used for calculating the present value.

If the actual cash flow is less than the expected, significant impairment loss may occur.

6. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

The investments accounted for using the equity method were the Company's investments in subsidiaries:

	December 31			
	2022		2021	
	Carrying Amount NT$	Ownership (%)	Carrying Amount NT$	Ownership (%)
ASE	$ 142,475,904	100.0	$ 139,413,170	100.0
SPIL	164,635,609	100.0	164,686,535	100.0
USI Inc. ("USIINC")	45,114,733	100.0	34,735,115	100.0
ASE Social Enterprise Co., Ltd ("ASESOCIAL")	50,103	100.0	-	-
	$ 352,276,349		$ 338,834,820	

The Company established ASESOCIAL with NT$50,000 thousand in June 2022, which mainly engages in social work services.

7. LONG-TERM BORROWINGS

a. Bank loans

	December 31	
	2022	2021
	NT$	NT$
Revolving bank loans		
Repayable through April 2024 to December 2024, annual interest rates were 1.43%-1.60% and 0.72%-0.88% as of December 31, 2022 and 2021, respectively	$ 11,575,000	$ 19,845,000

b. Long-term bills payable

	December 31	
	2022	2021
	NT$	NT$
Ta Ching Bills Finance Corporation, repayable through March 2024, annual interest rates were 0.94% and 0.65% as of December 31, 2022 and 2021, respectively	$ 2,000,000	$ 1,500,000
China Bills Finance Corporation, redeemed in March 2022, annual interest rates were 0.65% as of December 31, 2021	-	2,000,000
Mega Bills Finance Corporation, redeemed in March 2022, annual interest rates were 0.65% as of December 31, 2021	-	2,000,000
International Bills Finance Corporation, redeemed in March 2022, annual interest rates was 0.65% as of December 31, 2021	-	1,500,000
	2,000,000	7,000,000

(Continued)

	December 31	
	2022	2021
	NT$	NT$
Less: unamortized discounts	$ 257	$ 979
	$ 1,999,743	$ 6,999,021

(Concluded)

8. BONDS PAYABLE

	December 31	
	2022	2021
	NT$	NT$
Unsecured domestic bonds		
Repayable at maturity in April 2024 and interest due annually with annual interest rate at 0.90%	$ 6,500,000	$ 6,500,000
Repayable at maturity in April 2026 and interest due annually with annual interest rate at 1.03%	3,500,000	3,500,000
Repayable at maturity in April 2025 and interest due annually with annual interest rate at 0.90%	10,000,000	10,000,000
Repayable at maturity in August 2023 and interest due annually with annual interest rate at 0.72%	3,000,000	3,000,000
Repayable at maturity in August 2025 and interest due annually with annual interest rate at 0.85%	5,000,000	5,000,000
Repayable at maturity in August 2027 and interest due annually with annual interest rate at 0.95%	2,000,000	2,000,000
Unsecured overseas bonds		
US$200,000 thousand (linked to New Taiwan dollar), fully redeemed in Septmber 2022 and interest due quarterly with annual interest rate at 2.15%	-	6,204,800
US$100,000 thousand (linked to New Taiwan dollar), repayable at maturity in October 2024 and interest due quarterly with annual interest rate at 2.50%	3,102,400	3,102,400
	33,102,400	39,307,200
Less: discounts on bonds payable	21,958	34,789
	33,080,442	39,272,411
Less: current portion of bonds payable	2,998,981	6,202,753
	$ 30,081,461	$ 33,069,658

9. EQUITY

a. Share capital

Ordinary shares

	December 31	
	2022	2021
Numbers of shares authorized (in thousands)	5,500,000	5,500,000

(Continued)

	December 31	
	2022	2021
Numbers of shares reserved (in thousands)		
Employee share options	400,000	400,000
Shares capital authorized	$ 55,000,000	$ 55,000,000
Shares capital reserved		
Employee share options	$ 4,000,000	$ 4,000,000
Number of shares issued and fully paid (in thousands)	4,367,984	4,408,650

(Concluded)

American Depositary Receipts

The Company's ADS represents 2 ordinary shares of the Company. As of December 31, 2022 and 2021, 157,164 thousand ADSs were outstanding and represented approximately 314,328 thousand ordinary shares of the Company.

b. Capital surplus

	December 31	
	2022	2021
	NT$	NT$
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)		
Issuance of ordinary shares	$ 15,072,129	$ 16,049,286
Merger by share exchange	117,693,658	117,693,658
Difference between consideration and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	3,240,987	3,240,987
Exercised employee share options	2,943,447	2,362,951
Treasury share transactions	38,404	816,186
Donations	471,894	-
Expired share options	646,447	645,903
	140,106,966	140,808,971
May be used to offset a deficit only		
Changes in percentage of ownership interest in subsidiaries (2)	116,086	-
Share of changes in capital surplus of associates	98,646	10,706
Dividends that the claim period has elapsed and unclaimed by shareholders	6,043	5,183
Exercised disgorgement	326	-
	221,101	15,889
May not be used for any purpose		
Employee share options	1,425,171	1,442,132
Restricted stocks for employees	778,387	1,193,782
Others (3)	154,731	230,943
	2,358,289	2,866,857
	$ 142,686,356	$ 143,691,717

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and once a year).

2) Such capital surplus arises from the effects of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions, or from changes in capital surplus of subsidiaries accounted for using the equity method.

3) Such capital surplus represents the excess of the carrying amount of related accounts over the par value due to employee share options exercised and the Company has not completed registration formalities.

c. Retained earnings and dividend policy

The Articles of Incorporation of the Company (the "Articles") provides that annual net income shall be distributed in the following order:

1) Replenishment of deficits;

2) 10.0% as legal reserve;

3) Special reserve appropriated or reversed in accordance with laws or regulations set forth by the authorities concerned;

4) If annual net income remains, a proposal for the distribution of such amount together with a part or all of the accumulated undistributed profits from previous years shall be prepared by the board of directors and submit to the shareholders' meeting for resolution. However, the distributable dividends may be paid in cash 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.

For the policies on the distribution of employees' compensation and remuneration of directors, refer to employees' compensation and remuneration of directors in Note 10(d).

The Company is currently in the mature growth stage. To meet the capital needs for business development now and in the future and satisfy the shareholders' demand for cash inflows, the Company shall use residual dividend policy to distribute dividends, of which the cash dividend is not lower than 30% of the total dividend distribution, with the remainder to be distributed in shares. A distribution plan is also to be made by the board of directors and passed for resolution in the shareholders' meeting.

Appropriation of earnings to legal reserve shall be made until the legal reserve equals the Company's share capital. Legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's share capital, the excess may be transferred to capital or distributed in cash.

Items referred to under Rule No. 1090150022 issued by the FSC and in the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs" should be appropriated to or reversed from a special reserve by the Company.

The appropriation of earnings for 2021 and 2020, respectively, were as follows:

	Appropriation of Earnings		Dividends Per Share	
	For Year 2021	For Year 2020	For Year 2021	For Year 2020
	NT$	NT$	NT$ (in dollars)	NT$ (in dollars)
Legal reserve	$ 6,282,762	$ 2,398,814		
Special reserve (reversed)	798,025	(1,278,670)		
Cash dividends	30,501,981	18,389,856	$7.0	$4.2
	$ 37,582,768	$ 19,510,000		

The above 2021 appropriations of earnings for cash dividends had been resolved by the Company's board of directors in March, 2022; the other proposed appropriations items for 2021 had been resolved by the shareholders in the meeting held in June, 2022. The proposed appropriations of earnings for 2020 had been resolved by the shareholders in the meeting in August, 2021.

d. Others equity items

1) Exchange differences on translating foreign operations

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Balance at January 1	$(15,392,747)	$(11,641,040)
Recognized during the year		
Share from subsidiaries accounted for using the equity method	9,864,258	(3,751,707)
Balance at December 31	$ (5,528,489)	$ (15,392,747)

2) Unrealized gain (loss) on financial assets at FVTOCI

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Balance at January 1	$ 4,903,863	$ 2,501,278
Unrealized gain (loss) recognized during the year		
Share from subsidiaries accounted for using the equity method	(3,455,627)	3,894,880
Other comprehensive income (loss) recognized for the year	(3,455,627)	3,894,880
Cumulative unrealized loss (gain) transferred to retained earnings due to disposal of equity instruments in relation to subsidiaries accounted for using the equity method	38,423	(1,492,295)
Balance at December 31	$ 1,486,659	$ 4,903,863

3) Gain (loss) on hedging instruments - hedges of net investments of foreign operations

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Balance at January 1	$ 121,833	$ (429,265)
Recognized during the year		
Share from subsidiaries accounted for using the equity method	398,448	551,098
Balance at December 31	$ 520,281	$ 121,833

4) Unearned employee compensation

In August 2021, the shareholders' meeting resolved to issue restricted stock awards to employees. Refer to Note 13 for the information.

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Balance at January 1	$ (1,164,991)	$ -
Issuance of shares	-	(1,343,782)
Share from subsidiaries accounted for using the equity method	530,529	130,159
Share-based payment expenses	198,219	48,632
Valuation adjustments	3,396	-
Balance at December 31	$ (432,847)	$ (1,164,991)

e. Treasury shares (in thousand shares)

Purpose of Repurchase	Shares Cancelled	Shares Held by Subsidiaries	Total
Balance at January 1, 2022	53,067	72,941	126,008
Increase during the period	1,933	-	1,933
Decrease during the period	(55,000)	-	(55,000)
Balance at December 31, 2022	-	72,941	72,941
Balance at January 1, 2021	-	72,941	72,941
Increase during the period	53,067	-	53,067
Balance at December 31,2021	53,067	72,941	126,008

In order to maintain the Company's credit and shareholders' rights and interests, the Company's board of directors resolved in November 2021 to repurchase up to 55,000 thousand of the Company's ordinary shares for cancellation at prices between NT$90 to NT$150 per share during November 8, 2021 to January 7, 2022. The Company has completed the repurchase of 55,000 thousand shares at an average price of NT$104.3 per share. In February 2022, the Company's board of directors resolved that February 25, 2022 was the record date for capital reduction and completed the cancellation of those repurchased ordinary shares.

In order to align with the Group's financial strategy to simplify its investment management, ASE Test and J&R Holding reduced capital in the fourth quarter of 2022 by remitting 44,100 thousand and 23,352 thousand common shares of the Company, respectively, to their shareholder, ASE.

The Company's shares held by its subsidiaries at each balance sheet date were as follows:

	Shares Held By Subsidiaries (In thousand shares)	Carrying amount NT$	Fair Value NT$
December 31, 2022			
ASE	67,452	$ 1,762,430	$ 6,333,754
ASE Test, Inc.	5,489	196,677	515,454
	72,941	$ 1,959,107	$ 6,849,208
December 31, 2021			
ASE Test Limited	44,100	$ 1,380,721	$ 4,696,675
J & R Holding Limited	23,352	381,709	2,486,975
ASE Test, Inc.	5,489	196,677	584,620
	72,941	$ 1,959,107	$ 7,768,270

Fair value (Level 1) of the Company's shares held by subsidiaries is based on the closing price from an available published price quotation.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and voting. The subsidiaries holding the aforementioned treasury shares are bestowed shareholders' rights except the rights to participate in any share issuance for cash and voting.

10. PROFIT BEFORE INCOME TAX

a. Other income

	For the Year Ended December 31	
	2022 NT$	2021 NT$
Subsidy income	$ 170,429	$ 93,136
Interest income	1,119	111
	$ 171,548	$ 93,247

b. Finance costs

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Interests on bonds payable	$ 457,819	$ 492,114
Interests on borrowings	192,987	164,852
Interests on loans from related parties	24,530	38,513
Interests on lease liabilities	59	66
Total interest expense for financial liabilities measured at amortized cost	675,395	695,545
Other finance costs	181	4,367
	$ 675,576	$ 699,912

c. Employee benefits expense

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Post-employment benefits		
Defined contribution plans	$ 3,914	$ 3,596
Equity-settled share-based payments	207,461	65,842
Other employee benefits	654,734	551,172
	$ 866,109	$ 620,610
Summary of employee benefits expense by function		
Operating expenses	$ 866,109	$ 620,610

d. Employees' compensation and the remuneration to directors

The Articles stipulates to distribute employees' compensation and remuneration to directors at the rates of 0.01%-1.00% and no higher than 0.75%, respectively, of net profit before income tax, employees' compensation and remuneration to directors.

	For the Year Ended December 31			
	2022		2021	
	Accrual rate	Accrual amount	Accrual rate	Accrual amount
		NT$		NT$
Employees' compensation	0.25%	$ 155,398	0.19%	$ 121,935
Remuneration to directors	0.40%	248,637	0.30%	195,095

If there is a change in the proposed amounts after the parent company only financial statements authorized for issue, the differences are recorded as a change in accounting estimate and will be adjusted in the following year.

In March 2022 and 2021, the board of directors resolved the appropriations of employees' compensation and remuneration to directors in cash for 2021 and 2020, respectively. The differences between the resolved amounts and the accrued amounts reflected in the parent company only financial statements for the years ended December 31, 2021 and 2020 were deemed changes in estimates. The differences were NT$1,030 thousand and NT$818 thousand and were adjusted in net profit for each of the year ended December 31, 2022 and 2021, respectively.

	For Year 2021		For Year 2020	
	Employees' compensation	Remuneration to directors	Employees' compensation	Remuneration to directors
	NT$	NT$	NT$	NT$
Resolved by the board of directors	$ 122,000	$ 194,000	$ 54,909	$ 109,000
Recognized in the parent company only financial statements	$ 121,935	$ 195,095	$ 54,909	$ 109,818

Information on the employees' compensation and the remuneration to directors resolved by the board of directors are available on the Market Observation Post System website of the Taiwan Stock Exchange (the "TWSE").

11. INCOME TAX

The Company and its subsidiaries, ASE, SPIL and USIINC, have filed a consolidated tax return for corporate income tax and for unappropriated earnings. As a result, NT$297,326 thousand and NT$213,161 thousand were recognized in other receivables from related parties for the years ended December 31, 2022 and 2021, respectively.

a. Income tax recognized in profit or loss

The major components of income tax benefits were as follows:

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Current income tax		
In respect of the current year	$ (246,092)	$ (185,221)
Changes in estimate for prior years	(89,719)	(243)
	$ (335,811)	$ (185,464)

A reconciliation of income tax expense calculated at the statutory rates and income tax benefits recognized in profit or loss was as follows:

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Profit before income tax	$ 61,754,683	$ 63,722,216
Income tax expense calculated at the statutory rate	$ 12,350,937	$ 12,744,443
Nontaxable expense in determining taxable income	61,127	78,450
Tax-exempt income	(12,676,645)	(13,018,236)
The origination and reversal of temporary differences	1,447	808
Non-deductible withholding tax	17,043	9,314
Income tax adjustments on prior years	(89,719)	(243)
	$ (335,811)	$ (185,464)

b. Income tax recognized in other comprehensive income

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Deferred income tax		
Share of other comprehensive income of subsidiaries and associates	$ (190,428)	$ (16,106)

c. Income tax assessments

The tax returns of the Company through 2019 has been assessed by the tax authorities.

12. EARNINGS PER SHARE

The earnings and weighted average number of ordinary shares outstanding in the computation of earnings per share were as follows:

Net profit for the year

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Profit for the year	$ 62,090,494	$ 63,907,680
Effect of potentially dilutive ordinary shares:		
Potential ordinary shares of the subsidiaries	(1,811,449)	(1,056,778)
Earnings used in the computation of diluted earnings per share	$ 60,279,045	$ 62,850,902

Weighted average number of ordinary shares outstanding (in thousand shares):

	For the Year Ended December 31	
	2022	2021
Weighted average number of ordinary shares in the computation of basic earnings per share	4,274,687	4,305,348
Effect of potentially dilutive ordinary shares:		
Employee share options	40,351	58,113
Employees' compensation	1,940	1,264
Employee restricted stock awards	6,445	943
Weighted average number of ordinary shares in the computation of diluted earnings per share	4,323,423	4,365,668

The Company is able to settle the employees' compensation by cash or shares. The Company assumed that the entire amount of the compensation would be settled in shares and the resulting potential shares were included in the weighted average number of ordinary shares outstanding used in the computation of diluted earnings per share if the effect is dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the board of directors approve the number of shares to be distributed to employees at their meeting in the following year.

13. SHARE-BASED PAYMENT ARRANGEMENTS

a. Employee share option plans of the Company

In order to attract, retain and reward employees, the Company and its subsidiary, ASE, have their employee share option plans for the Group's full-time employees. As disclosed in Note 1, the Company assumed ASE's obligations of outstanding employee share option plans starting from April 30, 2018 and each share option represents the right to purchase 0.5 ordinary share of the Company when exercised. The right of those share options granted under the plan is valid for 10 years, non-transferable and exercisable at certain percentages subsequent to the second anniversary of the grant date. For any subsequent changes in the Company's capital structure or when cash dividend per ordinary share exceeds 1.5% of the market price per ordinary share, the exercise price is accordingly adjusted.

Information about the share option plans that the Company granted and assumed for the years ended December 31, 2022 and 2021 was as follows:

	For the Year ended December 31			
	2022		2021	
	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (NT$)	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (NT$)
Balance at January 1	96,802	$ 53.3	144,767	$ 56.9
Options forfeited	(1,206)	51.1	(5,907)	52.3
Options exercised	(14,334)	51.5	(42,058)	61.4
Balance at December 31	81,262	50.2	96,802	53.3
Options exercisable, end of year	58,216	51.3	49,696	55.5

The weighted average share prices at exercise dates of share options for the years ended December 31, 2022 and 2021 were NT$92.4 and NT$108.8, respectively.

Information about the outstanding share options at each balance sheet date was as follows:

	Range of Exercise Price Per Share (NT$)	Weighted Average Remaining Contractual Life (Years)
December 31, 2022		
ASE 5th share options	$ 73.0	2.7
The Company 1st share options	47.5	5.9
December 31, 2021		
ASE 5th share options	73.0	3.7
The Company 1st share options	51.0	6.9

The Company's board of directors resolved in February 2023 to issue the Company's second share options plan and granted 150,000 thousand share units. Each unit represents the right to purchase one newly issued ordinary share of the Company when exercised, which amounted to 150,000 thousand shares.

b. Employee restricted stock awards plan of the Company

To attract and retain talents as well as motivate and engage employees, the Company's annual shareholders' meeting resolved in August 2021 to issue the 2021 employee restricted stock awards plan and granted 15,000 thousand ordinary shares on the record date of October 1, 2021. The par value and the exercise price were NT$10 and NT$0 per share, respectively. The fair value at the grant day was NT$92.4 per share.

The vested shares are settled and issued on an annual basis during a three-year period starting from October 1, 2021. Up to one-third of the total shares granted will be vested only after the Company reaches specific performance targets before the end of each year-period. Except for inheritance, those shares shall not be sold, pledged, transferred, gifted, conditioned, or otherwise disposed of before vest, while the rights of attending, proposing, speaking, voting and election at shareholders meeting and other rights, including but not limited to, stock dividend, cash dividend, distribution from legal reserve and capital surplus, share options at cash capital increase are identical with the Company's ordinary shares issued and outstanding. All the shares under this plan should be deposited in a trust account before vest.

After the grant date, the Company has the right to revoke and cancel those unvested shares. The dividends (including cash dividends, stock dividends, and the cash or the shares distributed from legal reserve or capital surplus) entitled to those unvested shares and interests derived therefrom shall be returned to the Company from the trust account at the same time.

Information about employee restricted stocks was as follows:

	For the Year ended December 31	
	2022	2021
	Number of Options (In Thousands)	Number of Options (In Thousands)
Balance at January 1	15,000	-
Stocks granted	-	15,000
Stocks unrestricted	(5,000)	-
Balance at December 31	10,000	15,000

For the years ended December 31, 2022 and 2021, employee benefits expense recognized on the aforementioned employee share option plans and the employee restricted stock awards plan were NT$207,461 thousand and NT$65,842 thousand, respectively.

14. CASH FLOWS INFORMATION

Changes in liabilities arising from financing activities

For the year ended December 31, 2022

	Bonds payable	Long-term borrowings	Other payables to related parties	Lease liabilities (under the line item of other current and non-current liabilities)	Total
	NT$	NT$	NT$	NT$	NT$
Balance at January 1, 2022	$ 39,272,411	$ 26,844,021	$ 12,305,219	$ 7,685	$ 78,429,336
Net financing cash flows	(6,204,800)	(13,291,344)	(8,225,000)	(826)	(27,721,970)

(Continued)

	Bonds payable	Long-term borrowings	Other payables to related parties	Lease liabilities (under the line item of other current and non-current liabilities)	Total
	NT$	NT$	NT$	NT$	NT$
Non-cash changes					
Amortization of issuance cost	$ 12,831	$ 22,066	$ -	$ -	$ 34,897
Others	-	-	(18)	-	(18)
Balance at December 31, 2022	$ 33,080,442	$ 13,574,743	$ 4,080,201	$ 6,859	$ 50,742,245

(Concluded)

For the year ended December 31, 2021

	Bonds payable	Long-term borrowings	Other payables to related parties	Lease liabilities (under the line item of other current and non-current liabilities)	Total
	NT$	NT$	NT$	NT$	NT$
Balance at January 1, 2021	$ 39,258,910	$ 14,898,654	$ 25,470,176	$ -	$ 79,627,740
Net financing cash flows	-	11,897,243	(13,165,000)	(820)	(1,268,577)
Non-cash changes					
Additions to lease liabilities	-	-	-	8,505	8,505
Amortization of issuance cost	13,501	48,124	-	-	61,625
Others	-	-	43	-	43
Balance at December 31, 2021	$ 39,272,411	$ 26,844,021	$ 12,305,219	$ 7,685	$ 78,429,336

15. CAPITAL MANAGEMENT

The capital structure of the Company consists of debt and equity. The Company manages its capital to ensure that the Company will be able to continue as going concerns while maximizing the return to shareholders through the optimization of the debt and equity balance. Key management personnel of the Company periodically review the cost of capital and the risks associated with each class of capital. In order to balance the overall capital structure, the Company may adjust the amount of dividends paid to shareholders, the number of new shares issued or repurchased, and the amount of new debt issued or existing debt redeemed.

16. FINANCIAL INSTRUMENTS

a. Categories of financial instruments

	December 31	
	2022	2021
	NT$	NT$
Financial assets		
Measured at amortized cost (Note 1)	$ 417,906	$ 334,465
Financial liabilities		
Measured at amortized cost (Note 2)	51,362,028	78,963,085

Note 1: The balances included financial assets measured at amortized cost which comprise cash, other receivables from related parties and interest receivables (under the line item of other current assets).

Note 2: The balances included financial liabilities measured at amortized cost which comprise other payables (including other payables to related parties), bonds payable (including current portion) and long-term borrowings.

b. Financial risk management objectives and policies

The Company is an industrial investment holding company, and the financial risk management objectives and policies are disclosed in Note 34 to the Company's consolidated financial statements.

1) Market risk－interest rate risk

Except for a portion of long-term borrowings and bonds payable at fixed interest rates, the Company was exposed to interest rate risk because the Company borrowed funds at floating interest rates. Changes in market interest rates led to variances in effective interest rates of borrowings from which the future cash flow fluctuations arise. The Company utilized financing instruments with low interest rates and favorable terms to maintain low financing cost, adequate banking facilities, as well as to hedge interest rate risk.

The carrying amounts of the Company's financial assets and financial liabilities with exposure to interest rates at each balance sheet date were as follows:

	December 31	
	2022	2021
	NT$	NT$
Fair value interest rate risk		
Financial assets	$ 142	$ 141
Financial liabilities	33,109,258	39,314,885
Cash flow interest rate risk		
Financial assets	120,569	121,304
Financial liabilities	17,655,201	39,150,219

For the assets and the liabilities with floating interest rates, a 100 basis point increase or decrease was used when reporting interest rate risk internally to key management personnel. If interest rates had been 100 basis points (1%) higher or lower and all other variables held constant, the Company's profit before income tax for the years ended December 31, 2022 and 2021 would have decreased or increased approximately by NT$175,000 thousand and NT$391,000 thousand.

2) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company's credit risk arises from cash. The Company's maximum exposure to credit risk was the carrying amounts of financial assets in the balance sheets.

3) Liquidity risk

As of December 31, 2022 and 2021, the Company's current liabilities have already exceeded current assests. However, considering the Company's strategy of managing funds through the Group as well as financing through external financial institutions in order to support its cash flow needs in the normal course of business, it is thus assessed that there is no liquidity risk arrising from the inability to acquire funds in order to fulfill contractual obligations.

In the table below, financial liabilities with a repayment on demand clause were included in the earliest time band regardless of the probability of counter-parties choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed repayment dates.

To the extent that interest flows are floating rate, the undiscounted amounts were derived from the interest rates at each balance sheet date.

For the year ended December 31, 2022

	On Demand or Less than 1 Month	1 to 3 Months	3 Months to 1 Year	1 to 5 Years	More than 5 Years
	NT$	NT$	NT$	NT$	NT$
Non-derivative financial liabilities					
Non-interest bearing	$ 17,008	$ 5,722	$ 164,992	$ -	$ -
Obligation under leases	74	148	664	3,543	2,658
Floating interest rate liabilities	1,119,932	39,470	3,158,281	13,700,507	-
Fixed interest rate liabilities	19,390	-	3,325,820	30,687,610	-
	$ 1,156,404	$ 45,340	$ 6,649,757	$ 44,391,660	$ 2,658

For the year ended December 31, 2021

	On Demand or Less than 1 Month	1 to 3 Months	3 Months to 1 Year	1 to 5 Years	More than 5 Years
	NT$	NT$	NT$	NT$	NT$
Non-derivative financial liabilities					
Non-interest bearing	$ 29,833	$ 5,235	$ 163,891	$ -	$ -
Obligation under leases	74	148	664	3,543	3,543
Floating interest rate liabilities	10,267,490	34,555	2,210,612	26,957,154	-
Fixed interest rate liabilities	52,741	-	6,630,672	32,013,820	2,019,000
	$ 10,350,138	$ 39,938	$ 9,005,839	$ 58,974,517	$ 2,022,543

The amounts included above for floating interest rate instruments for non-derivative financial liabilities was subject to change if changes in floating interest rates differ from those estimates of interest rates determined at each balance sheet date.

17. RELATED PARTY TRANSACTIONS

The significant transactions between the Company and its related parties were summarized as follows:

a. Related parties

Related Party Name	Relationship with the Company
ASE	Subsidiary
SPIL	Subsidiary
ASE Test, Inc.	Subsidiary
ASE Electronics Inc.	Subsidiary
TLJ Intertech Inc.	Subsidiary

b. Loans from related parties (under the line item of other payables to related parties)

	December 31	
	2022	2021
Related Party Category / Name	NT$	NT$
Subsidiary		
ASE Test, Inc.	$ 1,550,000	$ 1,525,000
ASE Electronics Inc.	1,530,000	780,000
SPIL	1,000,000	10,000,000
	$ 4,080,000	$ 12,305,000

Interest expense

	For the Year Ended December 31	
	2022	2021
Related Party Category / Name	NT$	NT$
Subsidiary		
ASE Test, Inc.	$ 8,935	$ 13,862
ASE Electronics Inc.	8,587	3,730
SPIL	7,008	8,226
ASE	-	12,695
	$ 24,530	$ 38,513

The interest rates for the loans from related parties were comparable to market interest rates. The loans from related parties were all unsecured.

c. Compensation to key management personnel

	For the Year Ended December 31	
	2022	2021
	NT$	NT$
Short-term employee benefits	$ 267,536	$ 331,999
Share-based payments	185,458	73,729
	$ 452,994	$ 405,728

The compensation to the Company's key management personnel is determined according to personal performance and market trends.

18. ADDITIONAL DISCLOSURES

The following are the additional disclosures required by the Securities and Futures Bureau for the Company:

a. Financial provided: Please see Table 1 attached;

b. Endorsement/guarantee provided: Please see Table 2 attached;

c. Marketable securities held (excluding investments in subsidiaries, associates and joint ventures): Please see Table 3 attached;

d. Marketable securities acquired and disposed of at costs or prices of at least NT$300 million or 20% of the paid-in capital: Please see Table 4 attached;

e. Acquisition of individual real estate properties at costs of at least NT$300 million or 20% of the paid-in capital: Please see Table 5 attached;

f. Disposal of individual real estate properties at prices of at least NT$300 million or 20% of the paid-in capital: None;

g. Total purchases from or sales to related parties of at least NT$100 million or 20% of the paid-in capital: Please see Table 6 attached;

h. Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: Please see Table 7 attached;

i. Information about the derivative financial instruments transaction: Please see Note 7 to the consolidated financial statements;

j. Names, locations, and related information of investees over which the Company exercises significant influence (excluding information on investment in mainland China): Please see Table 8 attached;

k. Information on investment in mainland China

   1) The name of the investee in mainland China, the main businesses and products, its issued capital, method of investment, information on inflow or outflow of capital, percentage of ownership, income (losses) of the investee, share of profits/losses of investee, ending balance, amount received as dividends from the investee, and the limitation on investee: Please see Table 9 attached;

   2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

      a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the year: Please see Table 6 attached;

      b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year: Please see Table 6 attached;

      c) The amount of property transactions and the amount of the resultant gains or losses: No significant transaction;

      d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes: None;

e) The highest balance, the end of year balance, the interest rate range, and total current year interest with respect to financing of funds: Please see Table 1 attached;

f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services: None.

l. Information of major shareholders: List all shareholders with ownership of 5% or greater showing the name of the shareholder, the number of shares owned, and percentage of ownership of each shareholder: Please see Table 10 attached;

TABLE 1

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

FINANCINGS PROVIDED
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars)

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actual Drawn	Interest Rate (%)	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral Item	Collateral Value	Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amount Limits
1	ASE	The Company	Other receivables from related parties	Yes	$ 10,000,000	$ -	$ -	-	The need for short-term financing	$ -	Operating capital	$ -	-	$ -	$ 59,862,249 (Note 1)	$ 59,862,249 (Note 2)
2	ASE Test, Inc.	The Company	Other receivables from related parties	Yes	4,680,000	4,500,000	1,550,000	0.59~1.45	The need for short-term financing	-	Operating capital	-	-	-	12,249,494 (Note 1)	12,249,494 (Note 2)
3	ASE Electronics Inc.	The Company	Other receivables from related parties	Yes	1,710,000	1,710,000	1,530,000	0.59~1.45	The need for short-term financing	-	Operating capital	-	-	-	1,807,756 (Note 1)	1,807,756 (Note 2)
4	A.S.E. Holding Limited	ASE Test Limited	Long-term receivables from related parties	Yes	1,600,493	-	-	-	The need for short-term financing	-	Operating capital	-	-	-	20,287,809 (Note 3)	20,287,809 (Note 3)
		Alto Enterprises Limited	Other receivables from related parties	Yes	3,222	3,071	-	-	The need for short-term financing	-	Operating capital	-	-	-	20,287,809 (Note 3)	20,287,809 (Note 3)
		USI Enterprise Limited	Long-term receivables from related parties	Yes	1,739,610	1,658,340	-	-	The need for short-term financing	-	Operating capital	-	-	-	20,287,809 (Note 3)	20,287,809 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	1,739,610	1,658,340	1,566,210	-	The need for short-term financing	-	Operating capital	-	-	-	20,287,809 (Note 3)	20,287,809 (Note 3)
5	ASE Test Limited	ASE	Other receivables from related parties/ Long-term receivables from related parties	Yes	6,489,023	6,489,023	4,821,470	5.91	The need for short-term financing	-	Operating capital	-	-	-	29,652,453 (Note 3)	29,652,453 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	5,466,380	5,466,380	4,818,399	0.50~4.73	The need for short-term financing	-	Operating capital	-	-	-	29,652,453 (Note 3)	29,652,453 (Note 3)
		USI Enterprise Limited	Long-term receivables from related parties	Yes	4,993,325	4,760,050	4,176,560	0.50~4.54	The need for short-term financing	-	Operating capital	-	-	-	29,652,453 (Note 3)	29,652,453 (Note 3)
		ASE Japan Co., Ltd.	Long-term receivables from related parties	Yes	483,225	460,650	122,840	4.80~5.91	The need for short-term financing	-	Operating capital	-	-	-	29,652,453 (Note 3)	29,652,453 (Note 3)
6	ASE Holding (Singapore) Pte Ltd.	ASE	Long-term receivables from related parties	Yes	5,681,350	5,681,350	5,681,350	5.91	The need for short-term financing	-	Operating capital	-	-	-	5,783,195 (Note 3)	5,783,195 (Note 3)
7	Global Advanced Packaging Technology Limited	ASE	Long-term receivables from related parties	Yes	30,024,380	28,621,720	26,932,670	-	The need for short-term financing	-	Operating capital	-	-	-	49,181,550 (Note 3)	49,181,550 (Note 3)
		USI Enterprise Limited	Other receivables from related parties	Yes	2,994,000	829,170	829,170	-	The need for short-term financing	-	Operating capital	-	-	-	49,181,550 (Note 3)	49,181,550 (Note 3)
8	Alto Enterprises Limited	ASE	Long-term receivables from related parties	Yes	1,191,955	1,136,270	1,136,270	-	The need for short-term financing	-	Operating capital	-	-	-	4,813,455 (Note 3)	4,813,455 (Note 3)
9	ASE Mauritius Inc.	ASE	Long-term receivables from related parties	Yes	1,449,675	1,381,950	1,381,950	-	The need for short-term financing	-	Operating capital	-	-	-	14,115,223 (Note 3)	14,115,223 (Note 3)
10	ASE Corporation	Synergy Link Limited	Other receivables	No	101,689	48,560	48,560	5.00~5.50	The need for short-term financing	-	Strategic purpose	-	Synergy Link Limited 1,000 shares	112,504	7,509,307 (Note 1)	7,509,307 (Note 2)
		J&R Holding Limited	Long-term receivables from related parties	Yes	112,753	107,485	67,562	-	The need for short-term financing	-	Operating capital	-	-	-	18,773,267 (Note 3)	18,773,267 (Note 3)
11	ISE Labs, Inc.	ASE	Other receivables from related parties	Yes	966,450	921,300	921,300	0.63~5.68	The need for short-term financing	-	Operating capital	-	-	-	2,745,223 (Note 3)	2,745,223 (Note 3)
		ASE Test Limited	Other receivables from related parties/ Long-term receivables from related parties	Yes	353,700	-	-	0.59~1.42	The need for short-term financing	-	Operating capital	-	-	-	2,745,223 (Note 3)	2,745,223 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	386,580	368,520	368,520	1.24~4.54	The need for short-term financing	-	Operating capital	-	-	-	2,745,223 (Note 3)	2,745,223 (Note 3)
12	ASE (Korea) Inc.	ASE	Other receivables from related parties	Yes	9,503,425	9,213,000	9,213,000	2.10~6.39	The need for short-term financing	-	Operating capital	-	-	-	21,511,283 (Note 3)	21,511,283 (Note 3)
13	ASE Japan Co., Ltd.	ASE	Other receivables from related parties	Yes	481,400	-	-	0.53~0.54	The need for short-term financing	-	Operating capital	-	-	-	1,514,170 (Note 3)	1,514,170 (Note 3)
		ASE Marketing & Service Japan Co., Ltd.	Other receivables from related parties	Yes	48,640	-	-	0.46~0.49	The need for short-term financing	-	Operating capital	-	-	-	1,514,170 (Note 3)	1,514,170 (Note 3)
14	ASE Singapore Pte. Ltd.	ASE Test Limited	Long-term receivables from related parties	Yes	500,850	-	-	0.50~0.64	The need for short-term financing	-	Operating capital	-	-	-	6,200,044 (Note 3)	6,200,044 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	1,437,120	-	-	0.50~2.76	The need for short-term financing	-	Operating capital	-	-	-	6,200,044 (Note 3)	6,200,044 (Note 3)
15	ASE (U.S.) Inc.	ASE	Other receivables from related parties	Yes	444,500	214,970	214,970	0.63~5.68	The need for short-term financing	-	Operating capital	-	-	-	717,970 (Note 3)	717,970 (Note 3)

(Continued)

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actual Drawn	Interest Rate (%)	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral Item	Collateral Value	Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amount Limits
16	Shanghai Ding Hui Real Estate Development Co., Ltd.	Shanghai Ding Yu Real Estate Development Co., Ltd.	Other receivables from related parties	Yes	$ 450,915	$ 440,944	$ 440,944	4.35	The need for short-term financing	$ -	Operating capital	$ -	-	$ -	$ 18,988,336 (Note 3)	$ 18,988,336 (Note 3)
		Shanghai Ding Wei Real Estate Development Co., Ltd.	Other receivables from related parties	Yes	2,029,118	1,984,249	1,984,249	4.35	The need for short-term financing	-	Operating capital	-	-	-	18,988,336 (Note 3)	18,988,336 (Note 3)
		Shanghai Dingyao Estate Development Co.,Ltd.	Other receivables from related parties	Yes	448,877	440,944	440,944	4.35	The need for short-term financing	-	Operating capital	-	-	-	18,988,336 (Note 3)	18,988,336 (Note 3)
		Kun Shan Ding Hong Real Estate Development Co., Ltd	Other receivables from related parties	Yes	360,732	352,755	352,755	4.35	The need for short-term financing	-	Operating capital	-	-	-	18,988,336 (Note 3)	18,988,336 (Note 3)
		ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	1,352,746	881,888	-	4.90	The need for short-term financing	-	Operating capital	-	-	-	18,988,336 (Note 3)	18,988,336 (Note 3)
		ISE Labs, China, Ltd.	Other receivables from related parties	Yes	1,322,833	1,322,833	485,039	4.90	The need for short-term financing	-	Operating capital	-	-	-	18,988,336 (Note 3)	18,988,336 (Note 3)
17	Advanced Semiconductor Engineering (China) Ltd.	Siliconware Technology (Suzhou) Limited	Other receivables from related parties	Yes	1,063,095	1,013,430	1,013,430	0.54~2.15	The need for short-term financing	-	Operating capital	-	-	-	3,167,531 (Note 3)	3,167,531 (Note 3)
		ASE Investment (Kun Shan) Limited	Other receivables from related parties	Yes	2,052	-	-	3.00	The need for short-term financing	-	Operating capital	-	-	-	3,167,531 (Note 3)	3,167,531 (Note 3)
		ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	1,352,746	1,322,833	1,234,644	2.40~3.41	The need for short-term financing	-	Operating capital	-	-	-	3,167,531 (Note 3)	3,167,531 (Note 3)
18	Wuxi Tongzhi Microelectronics Co., Ltd.	ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	225,458	220,472	88,189	3.44~3.69	The need for short-term financing	-	Operating capital	-	-	-	467,550 (Note 3)	467,550 (Note 3)
19	ASE Investment (Kun Shan) Limited	ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	1,009,973	992,124	132,283	2.40~3.25	The need for short-term financing	-	Operating capital	-	-	-	3,083,294 (Note 3)	3,083,294 (Note 3)
		ASE (Shanghai) Inc.	Other receivables from related parties	Yes	538,652	529,133	220,472	2.40~3.10	The need for short-term financing	-	Operating capital	-	-	-	3,083,294 (Note 3)	3,083,294 (Note 3)
		Siliconware Technology (Suzhou) Limited	Other receivables from related parties	Yes	1,571,069	1,543,305	1,543,305	2.40	The need for short-term financing	-	Operating capital	-	-	-	3,083,294 (Note 3)	3,083,294 (Note 3)
		ISE Labs, China, Ltd.	Other receivables from related parties	Yes	440,944	440,944	88,189	2.40	The need for short-term financing	-	Operating capital	-	-	-	3,083,294 (Note 3)	3,083,294 (Note 3)
20	USI Enterprise Limited	ASE	Other receivables from related parties	Yes	2,899,350	-	-	4.31~4.43	The need for short-term financing	-	Operating capital	-	-	-	23,958,136 (Note 1)	23,958,136 (Note 2)
		USIINC	Other receivables from related parties	Yes	3,865,800	1,842,600	1,842,600	0.63~5.68	The need for short-term financing	-	Operating capital	-	-	-	23,958,136 (Note 1)	23,958,136 (Note 2)
21	Real Tech Holdings Limited	USI Enterprise Limited	Long-term receivables from related parties	Yes	1,256,385	1,197,690	1,197,690	-	The need for short-term financing	-	Operating capital	-	-	-	61,302,710 (Note 3)	61,302,710 (Note 3)
		Huntington Holdings International Co. Ltd.	Long-term receivables from related parties	Yes	154,450	153,550	92,130	-	The need for short-term financing	-	Operating capital	-	-	-	61,302,710 (Note 3)	61,302,710 (Note 3)
22	USI Electronics (Shenzhen) Co., Ltd.	Universal Scientific Industrial (Shanghai) Co., Ltd.	Other receivables from related parties	Yes	2,244,385	2,204,721	-	-	The need for short-term financing	-	Operating capital	-	-	-	2,780,454 (Note 1)	2,780,454 (Note 2)
		Universal Global Technology (Huizhou) Co., Ltd	Other receivables from related parties	Yes	450,915	440,944	440,944	1.75~2.40	The need for short-term financing	-	Operating capital	-	-	-	6,951,136 (Note 3)	6,951,136 (Note 3)
		Universal Global Technology (Shanghai) Co., Ltd.	Other receivables from related parties	Yes	448,877	440,944	-	-	The need for short-term financing	-	Operating capital	-	-	-	6,951,136 (Note 3)	6,951,136 (Note 3)
		Universal Global Technology (Kunshan) Co., Ltd.	Other receivables from related parties	Yes	897,754	881,888	-	-	The need for short-term financing	-	Operating capital	-	-	-	6,951,136 (Note 3)	6,951,136 (Note 3)
23	Universal Global Technology Co., Limited	Universal Scientific Industrial De Mexico S.A.De C.V.	Long-term receivables from related parties	Yes	2,577,200	2,456,800	1,842,600	0.56~5.05	The need for short-term financing	-	Operating capital	-	-	-	30,616,321 (Note 3)	30,616,321 (Note 3)
		Universal Global Scientific Industrial Co., Ltd.	Other receivables from related parties	Yes	589,500	-	-	0.63~1.50	The need for short-term financing	-	Operating capital	-	-	-	12,246,528 (Note 1)	12,246,528 (Note 2)
		Universal Scientific Industrial Co., Ltd.	Other receivables from related parties	Yes	1,574,375	-	-	0.63~1.07	The need for short-term financing	-	Operating capital	-	-	-	12,246,528 (Note 1)	12,246,528 (Note 2)
		Universal Scientific Industrial (France)	Long-term receivables from related parties	Yes	1,684,160	1,293,834	966,281	0.60~2.47	The need for short-term financing	-	Operating capital	-	-	-	30,616,321 (Note 3)	30,616,321 (Note 3)
		ASTEELFLASH USA CORP.	Long-term receivables from related parties	Yes	322,150	307,100	214,970	0.72~6.49	The need for short-term financing	-	Operating capital	-	-	-	30,616,321 (Note 3)	30,616,321 (Note 3)
		FINANCIERE AFG(Note 5)	Long-term receivables from related parties	Yes	2,491,784	1,572,254	1,572,254	1.00~2.47	The need for short-term financing	-	Operating capital	-	-	-	30,616,321 (Note 3)	30,616,321 (Note 3)
		Universal Global Electronics Co., Ltd.	Long-term receivables from related parties	Yes	322,150	307,100	15,355	2.05~4.54	The need for short-term financing	-	Operating capital	-	-	-	30,616,321 (Note 3)	30,616,321 (Note 3)
		ASTEELFLASH FRANCE	Other receivables from related parties	Yes	769,749	769,749	769,749	1.50~2.48	The need for short-term financing	-	Operating capital	-	-	-	12,246,528 (Note 1)	12,246,528 (Note 2)
24	Universal Scientific Industrial Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Other receivables from related parties	Yes	1,344,300	1,314,200	1,314,200	0.59~5.05	The need for short-term financing	-	Operating capital	-	-	-	1,566,867 (Note 1)	1,566,867 (Note 2)
25	Universal Global Technology (Shanghai) Co., Ltd.	Universal Scientific Industrial (Shanghai) Co., Ltd.	Other receivables from related parties	Yes	1,270,000	-	-	-	The need for short-term financing	-	Operating capital	-	-	-	3,599,722 (Note 1)	3,599,722 (Note 2)

(Continued)

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actual Drawn	Interest Rate (%)	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
		Universal Global Technology (Kunshan) Co., Ltd.	Long-term receivables from related parties	Yes	$ 1,346,631	$ 1,322,833	$ 1,322,833	1.75~2.40	The need for short-term financing	$ -	Operating capital	$ -	-	$ -	$ 8,999,306 (Note 3)	$ 8,999,306 (Note 3)
26	Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Scientific Industrial De Mexico S.A.De C.V.	Other receivables from related parties	Yes	3,043,500	1,535,500	921,300	0.56~5.05	The need for short-term financing	-	Operating capital	-	-	-	27,792,842 (Note 1)	27,792,842 (Note 2)
		Universal Scientific Industrial Vietnam Company Limited	Other receivables from related parties	Yes	3,892,200	1,535,500	1,381,950	0.53~4.78	The need for short-term financing	-	Operating capital	-	-	-	27,792,842 (Note 1)	27,792,842 (Note 2)
		Universal Global Technology (Huizhou) Co., Ltd	Other receivables from related parties	Yes	3,366,577	3,307,082	2,204,721	1.75~2.40	The need for short-term financing	-	Operating capital	-	-	-	27,792,842 (Note 1)	27,792,842 (Note 2)
		Universal Global Technology (Kunshan) Co., Ltd.	Other receivables from related parties	Yes	448,877	440,944	-	-	The need for short-term financing	-	Operating capital	-	-	-	27,792,842 (Note 1)	27,792,842 (Note 2)
27	USI America Inc.	ASTEELFLASH USA CORP.	Other receivables from related parties	Yes	177,183	168,905	122,840	1.85~5.89	The need for short-term financing	-	Operating capital	-	-	-	226,499 (Note 3)	226,499 (Note 3)
28	Universal Scientific Industrial (France)	ASTEELFLASH HERSFELD GmbH	Long-term receivables from related parties	Yes	327,553	327,553	298,073	1.00~2.47	The need for short-term financing	-	Operating capital	-	-	-	12,148,587 (Note 3)	12,148,587 (Note 3)
		ASTEELFLASH FRANCE	Other receivables from related parties	Yes	746,750	-	-	1.00~2.47	The need for short-term financing	-	Operating capital	-	-	-	4,859,435 (Note 1)	4,859,435 (Note 2)
		ASTEELFLASH TUNISIE S.A.	Long-term receivables from related parties	Yes	458,574	458,574	415,992	1.00~2.81	The need for short-term financing	-	Operating capital	-	-	-	12,148,587 (Note 3)	12,148,587 (Note 3)
		ASTEELFLASH PLZEN S.R.O.	Long-term receivables from related parties	Yes	98,266	98,266	98,266	1.00~2.47	The need for short-term financing	-	Operating capital	-	-	-	12,148,587 (Note 3)	12,148,587 (Note 3)
29	FINANCIERE AFG(Note 5)	ASTEELFLASH (BEDFORD) LIMITED	Long-term receivables from related parties	Yes	134,297	134,297	131,786	1.25~3.00	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
		ASTEELFLASH TUNISIE S.A.	Long-term receivables from related parties	Yes	949,903	949,903	610,322	1.25~3.41	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
		ASTEELFLASH GERMANY GmbH	Long-term receivables from related parties	Yes	29,480	29,480	29,480	1.00~3.00	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
		ASTEELFLASH PLZEN S.R.O.	Long-term receivables from related parties	Yes	193,837	134,297	134,297	1.00~3.00	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
		ASTEELFLASH EBERBACH GmbH	Other receivables from related parties	Yes	111,218	65,511	65,511	1.00~3.00	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
		ASTEELFLASH BONN GmbH	Other receivables from related parties	Yes	47,665	-	-	1.00	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
		ASTEELFLASH HERSFELD GmbH	Long-term receivables from related parties	Yes	65,511	65,511	-	-	The need for short-term financing	-	Operating capital	-	-	-	5,417,729 (Note 3)	5,417,729 (Note 3)
30	ASTEELFLASH FRANCE	FINANCIERE AFG(Note 5)	Other receivables from related parties	Yes	252,644	-	-	1.25	The need for short-term financing	-	Operating capital	-	-	-	833,195 (Note 1)	833,195 (Note 2)
		ASTEELFLASH PLZEN S.R.O.	Other receivables from related parties	Yes	65,511	65,511	65,511	1.00~3.00	The need for short-term financing	-	Operating capital	-	-	-	833,195 (Note 1)	833,195 (Note 2)
		ASTEELFLASH (BEDFORD) LIMITED	Other receivables from related parties	Yes	65,511	65,511	65,511	1.00~3.00	The need for short-term financing	-	Operating capital	-	-	-	833,195 (Note 1)	833,195 (Note 2)
31	ASTEELFLASH SUZHOU CO., LTD.	Universal Global Technology Co., Limited	Long-term receivables from related parties	Yes	1,707,395	1,627,630	1,627,630	1.00~4.51	The need for short-term financing	-	Operating capital	-	-	-	5,685,436 (Note 3)	5,685,436 (Note 3)
		ASTEELFLASH TUNISIE S.A.	Other receivables from related parties	Yes	386,580	368,520	368,520	2.73~5.02	The need for short-term financing	-	Operating capital	-	-	-	5,685,436 (Note 3)	5,685,436 (Note 3)
32	ASTEELFLASH HongKong CO., LTD.	Universal Global Technology Co., Limited	Other receivables from related parties	Yes	161,075	-	-	1.00	The need for short-term financing	-	Operating capital	-	-	-	582,688 (Note 3)	582,688 (Note 3)
33	ASTEELFLASH GERMANY GmbH	ASTEELFLASH EBERBACH GmbH	Long-term receivables from related parties	Yes	75,337	75,337	75,337	1.25~3.00	The need for short-term financing	-	Operating capital	-	-	-	376,037 (Note 3)	376,037 (Note 3)
		ASTEELFLASH DESIGN SOLUTIONS HAMBOURG GmbH	Long-term receivables from related parties	Yes	29,480	29,480	29,480	1.25~3.00	The need for short-term financing	-	Operating capital	-	-	-	376,037 (Note 3)	376,037 (Note 3)
34	SPIL	Siliconware Technology (Suzhou) Limited	Other receivables from related parties	Yes	4,565,250	3,071,000	1,535,500	0.64~4.53	The need for short-term financing	-	Operating capital	-	-	-	39,321,988 (Note 1)	39,321,988 (Note 2)
		The Company	Other receivables from related parties	Yes	10,000,000	9,000,000	1,000,000	0.59~1.45	The need for short-term financing	-	Operating capital	-	-	-	39,321,988 (Note 1)	39,321,988 (Note 2)

Note 1: A subsidiary's limit amount of lending to a company shall not exceed 40% of the lender's net worth.

Note 2: Where an inter-company or inter-firm short-term financing facility is necessary, the total amount of such financing facility shall not exceed 40% of the lender's net worth.

Note 3: Foreign subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company as a lender, the aggregate lending amount and the amount lending to a single company shall not exceed 15% and 10%, respectively, of the Company's net worth as stated in its latest financial statement.

(Continued)

Note 4: Except No.10 its counter-party Synergy Link Limited, The transactions had been eliminated when preparing consolidated financial statements.

Note 5: No.23, 30 its counter-party and No.29 financing company ASTEELFLASH GROUP were merged by parent company FINANCIERE AFG in January, 2022, the debt for related parties of ASTEELFLASH GROUP had transferred to FINANCIERE AFG..

(Concluded)

TABLE 2

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement /Guarantee Amount Provided to Each Guaranteed Party (Note 1)	Maximum Balance for the Year	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/Guarantee to Net Equity per Latest Financial Statement (%)	Maximum Endorsement /Guarantee Amount Allowable (Note 2)	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland
	Name	Name	Nature of Relationship										
1	USI Enterprise Limited	Universal Scientific Industrial (France)	More than 50% voting shares indirectly owned by the company	$ 83,853,476	$ 1,378,949	$ 1,314,528	$ 1,314,528	$ -	2.19	$ 89,843,010	Yes	No	No
2	FINANCIERE AFG(Note 3)	ASTEELFLASH USA CORP.	More than 50% voting shares indirectly owned by the company	7,584,821	140,125	-	-	-	-	8,126,594	Yes	No	No
		ASTEELFLASH GERMANY GmbH	More than 50% voting shares directly owned by the company	7,584,821	327,553	327,553	327,553	-	6.05	8,126,594	Yes	No	No
		ASTEELFLASH HERSFELD GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	327,553	327,553	327,553	-	6.05	8,126,594	Yes	No	No
		ASTEELFLASH BONN GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	327,553	327,553	327,553	-	6.05	8,126,594	Yes	No	No
		ASTEELFLASH EBERBACH GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	327,553	327,553	327,553	-	6.05	8,126,594	Yes	No	No
		ASTEELFLASH DESIGN SOLUTIONS HAMBOURG GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	327,553	327,553	327,553	-	6.05	8,126,594	Yes	No	No
		ASTEELFLASH TUNISIE S.A.	More than 50% voting shares directly owned by the company	7,584,821	549,591	491,329	131,021	-	15.11	8,126,594	Yes	No	No
		ASTEELFLASH PLZEN S.R.O.	More than 50% voting shares directly owned by the company	7,584,821	98,266	98,266	98,266	-	16.93	8,126,594	Yes	No	No
		ASTEELFLASH FRANCE	More than 50% voting shares directly owned by the company	7,584,821	229,287	229,287	131,021	-	21.16	8,126,594	Yes	No	No
		ASTEELFLASH HERSFELD GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	222,436	98,266	98,266	-	22.97	8,126,594	Yes	No	No
		ASTEELFLASH EBERBACH GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	222,436	65,511	65,511	-	24.18	8,126,594	Yes	No	No
		ASTEELFLASH DESIGN SOLUTIONS HAMBOURG GmbH	More than 50% voting shares indirectly owned by the company	7,584,821	222,436	65,511	65,511	-	25.39	8,126,594	Yes	No	No

Note 1: The ceilings on the amounts a subsidiary permitted to make endorsements/guarantees for any single entity shall not exceed 140% of the subsidiary’s net worth as stated in its latest financial statement according to “The Process of make in endorsements/guarantees” of the Company.

Note 2: The ceilings on the aggregate amounts a subsidiary permitted to make endorsements/guarantees shall not exceed 150% of the subsidiary’s net worth as stated in its latest financial statement according to “The Process of make in endorsements/guarantees” of the Company.

Note 3: No.2 the subsidiary ASTEELFLASH GROUP were merged by parent company FINANCIERE AFG in January, 2022, the debt for related parties of ASTEELFLASH GROUP had transferred to FINANCIERE AFG.

TABLE 3

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	December 31, 2022				Note
				Shares/ Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
ASE	Stock							
	The Company	Ultimate parent company	Financial assets at fair value through other comprehensive income - non current	67,452,117	$ 6,333,754		$ 6,333,754	
	MiTAC Information Technology Corp	-	Financial assets at fair value through other comprehensive income - non current	2,521	16	-	16	
	Asia Pacifical Emerging Industry Venture Capital Co, Ltd.	-	Financial assets at fair value through other comprehensive income - non current	3,509,064	23,911	7	23,911	
	StarChips Technology Inc.	-	Financial assets at fair value through other comprehensive income - non current	333,334	-	6	-	
	Limited Liability Partnership							
	Ripley Cable Holdings I, L.P.	-	Financial assets at fair value through other comprehensive income - non current	-	-	4	-	
ASE Test, Inc.	Stock							
	The Company	Ultimate parent company	Financial assets at fair value through other comprehensive income - non current	5,489,388	515,454	-	515,454	
	Powtec ElectroChemical Corporation	-	Financial assets at fair value through other comprehensive income - non current	33,560,184	0	2	-	
	MiTAC Information Technology Corp.	-	Financial assets at fair value through other comprehensive income - non current	680,017	4,383	-	4,383	
	Ainos Inc.	-	Financial assets at fair value through other comprehensive income - non current	100,000,000	38,861	21	38,861	
	Neolink Capital Corp.	-	Financial assets at fair value through other comprehensive income - non current	14,000,000	87,272	17	87,272	
	Hongkong & Shanghai Banking Corp.	-	Financial assets at fair value through profit or loss - current	400,000	76,476	-	76,476	
	Tencent Holdings Ltd	-	Financial assets at fair value through profit or loss - current	194,000	255,167	-	255,167	
	JD.com Inc	-	Financial assets at fair value through profit or loss - current	9,238	8,011	-	8,011	
	Industrial and Commercial Bank of China Limited	-	Financial assets at fair value through profit or loss - current	11,000,000	174,138	-	174,138	
	Ping An Insurance (Group) Company of China, Ltd.	-	Financial assets at fair value through profit or loss - current	1,000,000	203,398	-	203,398	
	China Construction Bank Corporation	-	Financial assets at fair value through profit or loss - current	10,402,000	200,309	-	200,309	
	AIA Group Limited	-	Financial assets at fair value through profit or loss - current	300,000	102,546	-	102,546	
	China Merchants Bank Co., Ltd.	-	Financial assets at fair value through profit or loss - current	2,200,000	378,166	-	378,166	
	China Life Insurance Co., Ltd.	-	Financial assets at fair value through profit or loss - current	1,000,000	52,769	-	52,769	
	BOC Hong Kong (Holdings) Ltd.	-	Financial assets at fair value through profit or loss - current	1,900,000	199,027	-	199,027	
	China Mobile Communications Corporation	-	Financial assets at fair value through profit or loss - current	600,000	122,275	-	122,275	
	CK Hutchison Holdings Limited	-	Financial assets at fair value through profit or loss - current	200,000	36,899	-	36,899	
	Agricultural Bank of China Limited	-	Financial assets at fair value through profit or loss - current	16,300,000	172,028	-	172,028	

(Continued)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	December 31, 2022 Shares/ Units	Carrying Value	Percentage of Ownership (%)	Fair Value	Note
	Bank of China Ltd.	-	Financial assets at fair value through profit or loss - current	16,700,000	$ 186,771	-	$ 186,771	
	Alibaba Group Holding Ltd.	-	Financial assets at fair value through profit or loss - current	360,000	122,275	-	122,275	
	AIMD Ainos Inc	-	Financial assets at fair value through profit or loss - current	147,058	2,800	-	2,800	
	Preferred share							
	HanTech Venture Capital Corporation	-	Financial assets at fair value through profit or loss - non current	25,000,000	287,500	25	287,500	
	Corporate bond							
	Nan Shan Life Insurance Co., Ltd. 1st Perpetual Unsecured Subordinate Corporate Bond Issue in 2016	-	Financial assets at fair value through other comprehensive income - non current	1,000	1,059,712	-	1,059,712	
	Fund							
	Yuanta Taiwan High-yield Leading Company Fund	-	Financial assets at fair value through profit or loss - current	5,000,000	39,400	-	39,400	
Luchu Development Corporation	Stock							
	Powerchip Investment Holding Corporation	-	Financial assets at fair value through other comprehensive income - non current	1,016,060	23,688	-	23,688	
	Powerchip Semiconductor Manufacturing Corporation	-	Financial assets at fair value through other comprehensive income - non current	1,434,320	45,683	-	45,683	
AMPI	Stock							
	United Microelectronics Corp.	-	Financial assets at fair value through profit or loss - current	89,659	3,649	-	3,649	
	Winbond Electronics Corporation	-	Financial assets at fair value through profit or loss - current	5,893	116	-	116	
A.S.E. Holding Limited	Stock							
	SiPhoton, Inc.	-	Financial assets at fair value through other comprehensive income - non current	544,800	-	4	-	
	Amphastar Pharmaceuticals, Inc.	-	Financial assets at fair value through profit or loss - current	37,766	US$ 1,058 thousand	-	US$ 1,058 thousand	
J & R Holding Limited	Limited Liability Partnership							
	Crimson Velocity Fund, L.P.	-	Financial assets at fair value through other comprehensive income - non current	-	US$ 114 thousand	-	US$ 114 thousand	
	Beneficiary Certificate							
	SMART Growth Fund, L.P	-	Financial assets at fair value through profit or loss - non current	-	US$ 25,739 thousand	6	US$ 25,739 thousand	
Advanced Semiconductor Engineering (China) Ltd.	Beneficiary Certificate							
	Taiwan Business Cross-Straits Industry Investment Fund	-	Financial assets at fair value through profit or loss - non current	-	RMB 9,000 thousand	8	RMB 9,000 thousand	

(Continued)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	December 31, 2022							Note
				Shares/ Units	Carrying Value		Percentage of Ownership (%)	Fair Value			
USIINC	Stock										
	Universal Venture Capital Investment Corporation	-	Financial assets at fair value through other comprehensive income - non current	6,200,000	$	36,215	5	$	36,215		
	Gapertise Inc.	-	Financial assets at fair value through other comprehensive income - non current	275,000		210	4		210		
	WellySun Inc.	-	Financial assets at fair value through other comprehensive income - non current	500,744		8,060	1		8,060		
	Plasmag Technology Inc.	-	Financial assets at fair value through other comprehensive income - non current	733,000		-	2		-		
	ZEPT Inc.	-	Financial assets at fair value through other comprehensive income - non current	1,333,333		1,763	4		1,763		
	Preferred Stock										
	iWEECARE Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non current	180,000		-	1		-		
Huntington Holdings International Co. Ltd.	Stock										
	Superactive Group Company Limited	-	Financial assets at fair value through profit or loss - current	5,140,800	US$	22 thousand	-	US$	22 thousand		
	Cadence Design SYS Inc.	-	Financial assets at fair value through profit or loss - current	4,633	US$	744 thousand	-	US$	744 thousand		
	Solid Gain Invenstments Ltd.	-	Financial assets at fair value through other comprehensive income - non current	1,291,400	US$	422 thousand	20	US$	422 thousand		
	Preferred Stock										
	Techgains I Corporation	-	Financial assets at fair value through other comprehensive income - non current	518,316	US$	169 thousand	10	US$	169 thousand		
	Techgains II Corporation	-	Financial assets at fair value through other comprehensive income - non current	653,998	US$	115 thousand	4	US$	115 thousand		
	Famous City ventures Limited	-	Financial assets at fair value through profit or loss - non-current	14,725	US$	2,797 thousand	29	US$	2,797 thousand		
Unitech Holdings International Co., Ltd.	Stock										
	Superactive Group Company Limited	-	Financial assets at fair value through profit or loss - current	5,213,600	US$	23 thousand	-	US$	23 thousand		
	WacomCo., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,200,000	US$	5,303 thousand	1	US$	5,303 thousand		
	Sequans Communications SA	-	Financial assets at fair value through profit or loss - non-current	54,333	US$	180 thousand	-	US$	180 thousand		
	Asia Global Venture Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non current	445,740	US$	415 thousand	10	US$	415 thousand		
	Preferred Stock										
	MoBagel, Inc.	-	Financial assets at fair value through other comprehensive income - non current	391,318	US$	168 thousand	2	US$	168 thousand		
USI Enterprise Limited	Beneficiary Certificate										
	All-Stars Investment Private Partners Fund L.P.	-	Financial assets at fair value through profit or loss - non-current	-	US$	8,935 thousand	2	US$	8,935 thousand		
	Fund										
	JPMorgan Funds-Income Fund	-	Financial assets at fair value through profit or loss - current	1,048,218	US$	8,270 thousand	-	US$	8,270 thousand		
	Bond										
	Unsecured convertible corporate bonds of Universal Scientific Industrial (Shanghai) Co., Ltd.	Subsidiary	Financial assets at fair value through profit or loss - current	14,446,080	US$	236,772 thousand	42	US$	236,772 thousand		

(Continued)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	December 31, 2022							Note
				Shares/ Units	Carrying Value		Percentage of Ownership (%)	Fair Value			
Universal Scientific Industrial (Shanghai) Co., Ltd.	Beneficiary Certificate										
	Suzhou Yaotu Equity Investment Partnership	-	Financial assets at fair value through profit or loss - non current	-	RMB	11,841 thousand	3	RMB	11,841 thousand		
	Stock										
	Senscomm Semiconductor Co., Ltd.	-	Financial assets at fair value through profit or loss - non current	257,937	RMB	24,753 thousand	1	RMB	24,753 thousand		
Universal Global Electronics Co., Ltd.	Beneficiary Certificate										
	PHI FUND, L.P.	-	Financial assets at fair value through profit or loss - non current	-	US$	14,432 thousand	29	US$	14,432 thousand		
Universal Global Scientific Industrial Co., Ltd.	Stock										
	TriKnight Capital Corporation	-	Financial assets at fair value through other comprehensive income - non current	40,841,800	$	169,414	5	$	169,414		
Universal Global Technology Co., Limited	Preferred Stock										
	GaN System Inc. Series	-	Financial assets at fair value through profit or loss - non current	589,622	US$	4,741 thousand	1	US$	4,741 thousand		

(Concluded)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES ACQUIRED AND DISPOSED OF AT COSTS OR PRICES OF AT LEAST NT$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars)

Company Name	Marketable Securities Type and Name	Financial Statement Account	Counter-party	Nature of Relationship	Beginning Balance Shares/Units	Beginning Balance Amount (Note 1)	Acquisition Shares/Units	Acquisition Amount	Disposal Shares/Units	Disposal Amount	Disposal Carrying Value	Disposal Gain/Loss on Disposal	Ending Balance Shares/Units	Ending Balance Amount (Note 1)
ASE	Stock													
	The Company	Financial assets at fair value through other comprehensive income - noncurrent	(Note 4)	-	-	$ -	67,452,117	$ 5,508,313	-	$ -	$ -	$ -	67,452,117	$ 6,333,754
	ASE Singapore Pte. Ltd.	Investments accounted for using the equity method	-	-	-	-	30,100,000	6,227,554	-	-	-	-	30,100,000	6,200,044
	ASE Electronics (M) Sdn. Bhd.	Investments accounted for using the equity method	-	-	-	-	159,715,000	5,996,420	-	-	-	-	159,715,000	6,297,312
J & R Holding Limited	Stock													
	The Company	Financial assets at fair value through other comprehensive income - noncurrent	(Note 4)	-	23,351,881	US$ 89,847 thousand	39,606,442	US$ 103,695 thousand	62,958,323	US$ 200,000 thousand	US$ 119,970 thousand	(Note 5)	-	US$ -
ASE Test Limited	Stock													
	The Company	Financial assets at fair value through other comprehensive income - noncurrent	(Note 4)	-	44,100,236	US$ 169,678 thousand	-	US$ -	44,100,236	US$ 117,991 thousand	US$ 169,678 thousand	(Note 4)	-	US$ -
	ASE Singapore Pte. Ltd.	Investments accounted for using the equity method	-	-	30,100,000	US$ 226,325 thousand	-	US$ -	30,100,000	US$ 195,137 thousand	US$ 200,181 thousand	(Note 5)	-	US$ -
ASE Holding Limited	Stock													
	The Company	Financial assets at fair value through other comprehensive income - noncurrent	(Note 4)	-	-	US$ -	4,493,814	US$ 11,765 thousand	4,493,814	US$ 15,000 thousand	US$ 11,828 thousand	(Note 5)	-	US$ -
ASE Holdings (Singapore) Pte. Ltd.	Stock													
	ASE Electronics (M) Sdn. Bhd.	Investments accounted for using the equity method	-	-	159,715,000	US$ 180,949 thousand	-	US$ -	159,715,000	US$ 187,894 thousand	US$ 200,544 thousand	(Note 5)	-	US$ -
Universal Scientific Industrial (Shanghai) Co., Ltd.	Stock													
	Universal Global Technology Co., LIMITED	Investments accounted for using the equity method	(Note 2, 3)	-	2,549,748,125	RMB 5,116,197 thousand	1,194,862,860	RMB 1,057,858 thousand	556,950,000	RMB -	RMB 451,172 thousand	RMB -	3,187,660,985	RMB 6,943,204 thousand
	Universal Global Technology (Huizhou) Co., Ltd	Investments accounted for using the equity method	(Note 2)	-	460,000,000	RMB 446,215 thousand	340,000,000	RMB 340,000 thousand	-	RMB -	RMB -	RMB -	800,000,000	RMB 787,669 thousand
USI Enterprise Limited	Unsecured convertible corporate bonds													
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Financial assets at fair value through profit or loss - current	-	-	26,418,020	US$ 503,524 thousand	-	US$ -	11,971,940	US$ 201,688 thousand	US$ 185,002 thousand	US$ 16,686 thousand	14,446,080	US$ 236,772 thousand
Universal Global Technology Co., Ltd.	Stock													
	Universal Scientific Industrial Vietnam Company Limited	Investments accounted for using the equity method	(Note 2)	-	80,000,000	US$ 72,748 thousand	20,000,000	US$ 20,000 thousand	-	US$ -	US$ -	US$ -	100,000,000	US$ 99,414 thousand

Note 1: The balance of investment accounted for using the equity method includes share of profits/losses of investees and other adjustment related to equity. The balance of financial assets at fair value through profit or loss – non current includes valuation adjustment based on fair value measurement.

Note 2: Capital increase by cash.

Note 3: Capital decrease by cash.

Note 4: Capital decrease by physical capital.

Note 5: Organization structure adjusted.

TABLE 5

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

ACQUISITION OF INDIVIDUAL REAL ESTATE PROPERTIES AT COSTS OF AT LEAST NT$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars)

Company Name	Types of Property	Transaction Date	Transaction Amount (Tax excluded)	Payment Term	Counter-party	Nature of Relationships	Prior Transaction of Related Counter-party				Price Reference	Purpose of Acquisition	Other Terms
							Owner	Relationships	Transfer Date	Amount			
ASE	The lands located at Neili land serial No. 3736, 3737 ,3745-1 and 3736-1 for Chungli plant	February 9, 2022	$ 1,257,203	Has been paid fully	Hsia Fah Industrial Co., Ltd.	None	-	-	-	$ -	Request for quotation, price comparison and price negotiation	Facilities and equipment expansion	None
	Facilities and equipment engineering of ASE Kaohsiung plant and Chungli plant	January 1, 2022 - December 31, 2022	322,305	$17,951 thousand will be paid after acceptance check	Hantech Engineering Co.,Ltd	None	-	-	-	-	Request for quotation, price comparison and price negotiation	Facilities and equipment expansion	None
	Facilities and equipment engineering of ASE Kaohsiung plant and Chungli plant	January 1, 2022 - December 31, 2022	436,919	$510 thousand will be paid after acceptance check	Marketech International Corp.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	Facilities and equipment expansion	None
	Facilities and equipment engineering of ASE Kaohsiung plant	January 1, 2022 - December 31, 2022	332,320	Has been paid fully	MTS Reliability Technology Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	Facilities and equipment expansion	None
	Facilities and equipment engineering of ASE Kaohsiung plant	January 1, 2022 - December 31, 2022	330,815	$12,881 thousand will be paid after acceptance check	Kun Lin Engineering Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	Facilities and equipment expansion	None
Universal Global Technology (Huizhou) Co., Ltd	Facility engineering	January 1, 2022 - December 31, 2022	515,455	Based on the terms agreed upon by both parties	Longhai Engineering Group Corp. Ltd.	None	-	-	-	-	Bidding	For operating purpose	None
SPIL	Facility engineering	January 1, 2022 - December 31, 2022	4,606,546	Based on the terms agreed upon by both parties	Chung Yuang Electrical Consulting Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	4,294,093	Based on the terms agreed upon by both parties	Acter Group Corporation Limited	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	3,063,844	Based on the terms agreed upon by both parties	Sheng Yi Fa Construction Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	5,944,159	Based on the terms agreed upon by both parties	LeeMing Construction Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	390,732	Based on the terms agreed upon by both parties	Tai-Jin Engineering Technology Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	452,245	Based on the terms agreed upon by both parties	United Purification Technology Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	548,959	Based on the terms agreed upon by both parties	Kang Cheng Technology Engineering Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None

(Continued)

Company Name	Types of Property	Transaction Date	Transaction Amount (Tax excluded)	Payment Term	Counter-party	Nature of Relationships	Prior Transaction of Related Counter-party				Price Reference	Purpose of Acquisition	Other Terms
							Owner	Relationships	Transfer Date	Amount			
Siliconware Technology (Suzhou) Limited	Facilities and equipment engineering	September 15, 2022	$ 641,513	Has been paid fully	BenQ Materials Corp.	None	-	-	-	$ -	Based on professional appraisal report and the market data	For operating purpose and sublease for a portion	None
	Facility engineering	January 1, 2022 - December 31, 2022	340,639	Based on the terms agreed upon by both parties	Sheng Huei (Suzhou) Engineering Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - December 31, 2022	419,488	Based on the terms agreed upon by both parties	Jiangsu New Power Technology Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None

(Concluded)

TABLE 6

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars)

Buyer	Related Party	Relationships	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
ASE	ASE (Shanghai) Inc.	Subsidiary	Purchases	$ 2,012,184	3	Net 60 days from the end of the month when invoice is issued	$ -	-	$ (651,361)	(4)	Note
	ASE Electronics Inc.	Subsidiary	Purchases	2,605,510	3	Net 60 days from the end of the month when invoice is issued	-	-	(589,605)	(4)	Note
	ASE Test Inc.	Subsidiary	Purchases	143,572	-	Net 60 days from the end of the month when invoice is issued	-	-	(5)	-	Note
	Universal Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(4,141,833)	(2)	Net 60 days from the end of the month when invoice is issued	-	-	1,186,213	4	Note
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(2,024,856)	(1)	Net 60 days from the end of the month when invoice is issued	-	-	485,369	2	Note
	Integrated Solutions Enterprise Europe	Subsidiary	Sales	(325,095)	-	Net 60 days from the end of the month when invoice is issued	-	-	34,442	-	Note
	ISE Labs, Inc.	Subsidiary	Sales	(265,913)	-	Net 45 days from invoice date	-	-	5,795	-	Note
	ASE Electronics (M) Sdn. Bhd.	Subsidiary	Sales	(286,039)	-	Net 60 days from invoice date	-	-	82,876	-	Note
ASE Electronics (M) Sdn. Bhd.	ASE Electronics Inc.	Consolidated subsidiary	Purchases	582,984	19	Net 60 days from invoice date	-	-	(132,018)	(27)	Note
	ASE	Parent company	Purchases	286,039	9	Net 60 days from invoice date	-	-	(82,876)	(17)	Note
Advanced Semiconductor Engineering (HK) Limited	ASE (Shanghai) Inc.	Parent company	Purchases	311,384	100	Net 90 days from the end of the month when invoice is issued	-	-	(126,232)	(100)	Note
Integrated Solutions Enterprise Europe	ASE	Parent company	Purchases	325,095	69	Net 60 days from the end of the month when invoice is issued	-	-	(34,750)	(79)	Note
ISE Labs, Inc.	ASE	Parent company	Purchases	265,913	42	Net 45 days from invoice date	-	-	(5,795)	(4)	Note
ASE (Shanghai) Inc.	ASE	Parent company	Sales	(2,012,184)	(33)	Net 60 days from the end of the month when invoice is issued	-	-	652,954	41	Note
	Advanced Semiconductor Engineering (HK) Limited	Subsidiary	Sales	(311,384)	(5)	Net 90 days from the end of the month when invoice is issued	-	-	126,293	8	Note

(Continued)

Buyer	Related Party	Relationships	Transaction Details: Purchases/ Sales	Transaction Details: Amount	Transaction Details: % to Total	Transaction Details: Payment Terms	Abnormal Transaction: Unit Price	Abnormal Transaction: Payment Terms	Notes/Accounts Payable or Receivable: Ending Balance	Notes/Accounts Payable or Receivable: % to Total	Note
ASE Electronics Inc.	ASE	Parent company	Sales	$ (2,605,510)	(46)	Net 60 days from the end of the month when invoice is issued	-	-	$ 621,245	53	Note
	ASE Electronics (M) Sdn. Bhd.	Consolidated subsidiary	Sales	(582,984)	(10)	Net 60 days from invoice date	-	-	132,432	11	Note
	SPIL	Consolidated subsidiary	Sales	(438,264)	(8)	Net 60 days from the end of the month when invoice is issued	-	-	34,038	3	Note
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(264,948)	(5)	Net 60 days from the end of the month when invoice is issued	-	-	36,978	3	Note
ASE Test Inc.	ASE	Parent company	Sales	(143,572)	(1)	Net 60 days from the end of the month when invoice is issued	-	-	3,089,638	69	Note
Universal Scientific Industrial Co., Ltd.	ASE	Consolidated subsidiary	Purchases	4,141,833	25	Net 60 days from the end of the month when invoice is issued	-	-	(1,186,151)	(42)	Note
Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Subsidiary	Sales	(2,880,744)	(3)	T/T 75 days	-	-	247,602	2	Note
	Universal Global Technology (Shanghai) Co., Limited	Subsidiary	Sales	(523,497)	(1)	T/T 75 days	-	-	175,380	1	Note
Universal Global Technology (Kunshan) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(18,402,448)	(63)	T/T 75 days	-	-	-	-	Note
			Purchases	186,578	1	T/T 75 days	-	-	-	-	Note
	Taitech Precision Electronic (Kunshan) Co., Ltd.	Investments in joint ventures accounted for using the equity method	Purchases	171,489	1	Net 120 days from the end of the month when invoice is issued	-	-	(87,850)	(2)	Note
Universal Global Technology (Shanghai) Co., Limited	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	Purchases	523,497	1	T/T 75 days	-	-	(175,355)	(3)	Note
USI Electronics (Shenzhen) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(7,352,100)	(41)	T/T 75 days	-	-	-	-	Note
			Purchases	124,536	2	T/T 75 days	-	-	-	-	Note
	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	Sales	(3,324,515)	(19)	T/T 75 days	-	-	688,466	33	Note
			Purchases	348,965	3	T/T 75 days	-	-	(22,985)	(3)	Note
	Universal Scientific Industrial De Mexico S.A. De C.V.	Consolidated subsidiary	Sales	(610,970)	(3)	T/T 75 days	-	-	65,002	3	Note
Universal Global Technology (Huizhou) Co., Ltd	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	Sales	(348,965)	(5)	T/T 75 days			27,171	1	Note
			Purchases	3,324,515	42	T/T 75 days	-	-	(688,466)	(18)	Note
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(3,742,148)	(52)	T/T 75 days			-	-	Note
Universal Global Scientific Industrial Co., Ltd.	Universal Global Technology (Kunshan) Co., Ltd.	Consolidated subsidiary	Sales	(186,578)	-	T/T 75 days	-	-	-	-	Note
			Purchases	18,402,448	27	T/T 75 days	-	-	-	-	Note
	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	Sales	(124,536)	-	T/T 75 days	-	-	-	-	Note
			Purchases	7,352,100	11	T/T 75 days	-	-	-	-	Note

(Continued)

Buyer	Related Party	Relationships	Transaction Details: Purchases/ Sales	Amount	% to Total	Payment Terms	Abnormal Transaction: Unit Price	Payment Terms	Notes/Accounts Payable or Receivable: Ending Balance	% to Total	Note
	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	Purchases	$ 3,742,148	6	T/T 75 days	$ -	-	$ -	-	Note
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	Purchases	2,880,744	4	T/T 75 days	-	-	-	-	Note
	Memtech Development (H.K.) Co., Limited	Investments in joint ventures accounted for using the equity method	Purchases	199,450	-	Net 120 days from the end of the month when invoice is issued	-	-	(73,918)	(1)	Note
	ASE	Consolidated subsidiary	Purchases	2,024,856	3	Net 60 days from the end of the month when invoice is issued	-	-	(485,369)	(5)	Note
	ASE Electronics Inc.	Consolidated subsidiary	Purchases	264,948	-	Net 60 days from the end of the month when invoice is issued	-	-	(36,978)	-	Note
Universal Scientific Industrial De Mexico S.A. De C.V.	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	Purchases	610,970	5	T/T 75 days	-	-	(65,002)	(4)	Note
ASTEELFLASH TUNISIE S.A.	ASTEELFLASH FRANCE	Consolidated subsidiary	Sales	(596,855)	(14)	Net 30 days from the end of the month when invoice is issued	-	-	148,270	15	Note
ASTEELFLASH FRANCE	ASTEELFLASH TUNISIE S.A.	Consolidated subsidiary	Purchases	596,855	14	Net 30 days from the end of the month when invoice is issued	-	-	(148,270)	(12)	Note
ASTEELFLASH PLZEN S.R.O.	ASTEELFLASH BONN GmbH	Consolidated subsidiary	Sales	(229,115)	(26)	Net 30 days from the end of the month when invoice is issued	-	-	25,923	16	Note
	ASTEELFLASH HERSFELD GmbH	Consolidated subsidiary	Sales	(181,062)	(21)	Net 30 days from the end of the month when invoice is issued	-	-	33,606	21	Note
	ASTEELFLASH EBERBACH GmbH	Consolidated subsidiary	Sales	(102,530)	(12)	Net 30 days from the end of the month when invoice is issued	-	-	23,568	15	Note
ASTEELFLASH BONN GmbH	ASTEELFLASH PLZEN S.R.O.	Consolidated subsidiary	Purchases	229,115	68	Net 30 days from the end of the month when invoice is issued	-	-	(25,923)	(34)	Note
ASTEELFLASH HERSFELD GmbH	ASTEELFLASH PLZEN S.R.O.	Consolidated subsidiary	Purchases	181,062	12	Net 30 days from the end of the month when invoice is issued	-	-	(33,606)	(9)	Note
ASTEELFLASH EBERBACH GmbH	ASTEELFLASH PLZEN S.R.O.	Consolidated subsidiary	Purchases	102,530	16	Net 30 days from the end of the month when invoice is issued	-	-	(23,568)	(20)	Note
ASTEELFLASH MEXICO S.A. de C.V.	ASTEELFLASH USA CORP.	Consolidated subsidiary	Sales	(241,669)	(100)	Net 30 days from the end of the month when invoice is issued	-	-	12,103	100	Note
ASTEELFLASH USA CORP.	ASTEELFLASH MEXICO S.A. de C.V.	Consolidated subsidiary	Purchases	241,669	14	Net 30 days from the end of the month when invoice is issued	-	-	(12,103)	(2)	Note
SPIL	ASE Electronics Inc.	Consolidated subsidiary	Purchases	438,264	1	Net 60 days from the end of the month when invoice is issued	-	-	(32,181)	-	Note

Note : All the transactions had been eliminated when preparing consolidated financial statements.

. (Concluded)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Relationships	Ending Balance (Note 1)		Turnover Rate (Note 2)	Overdue (Note 1)		Amounts Received in Subsequent Period	Allowance for Bad Debts
						Amount	Actions Taken		
The Company	ASE	Subsidiary	$ 297,326	(Notes 5)	-	$ -	-	$ -	$ -
ASE	Universal Scientific Industrial Co., Ltd.	Consolidated subsidiary	1,186,213	(Note 5)	4	107,889	Continued collection	415,941	-
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	485,369	(Note 5)	4	65,274	Continued collection	258,278	-
ASE Electronics Inc.	ASE	Parent company	621,792	(Note 5)	4	-	-	232,267	-
	ASE Electronics (M) Sdn. Bhd.	Consolidated subsidiary	132,432	(Note 5)	5	8,913	Continued collection	61,564	-
	The Company	Ultimate parent company	1,530,000	(Notes 3,5)	-	-	-	220,000	-
ASE Holdings (Singapore) PTE Ltd.	ASE	Parent company	5,681,350	(Notes 3,5)	-	-	-	-	-
ISE Labs, Inc.	ASE	Parent company	929,734	(Note 3,5)	4	-	-	-	-
	J&R Holding Limited	Parent company	368,520	(Note 3,5)	-	-	-	-	-
A.S.E. Holding Limited	J&R Holding Limited	Consolidated subsidiary	1,566,210	(Note 3,5)	-	-	-	153,550	-
ASE Test, Inc.	ASE	Parent company	3,180,231	(Note 4,5)	-	-	-	1,197,604	-
	The Company	Ultimate parent company	1,550,000	(Notes 3,5)	-	-	-	-	-
ASE Test Limited	USI Enterprise Limited	Consolidated subsidiary	4,176,560	(Note 3,5)	-	-	-	-	-
	J&R Holding Limited	Parent company	4,818,399	(Note 3,5)	-	-	-	-	-
	ASE	Parent company	4,821,470	(Note 3,5)	-	-	-	-	-
	ASE Japan Co., Ltd.	Consolidated subsidiary	122,840	(Note 3,5)	-	-	-	-	-
ASE (U.S.) Inc.	ASE	Parent company	332,728	(Note 3,5)	11	-	-	82,562	-
ASE (Korea) Inc.	ASE	Parent company	9,213,000	(Note 3,5)	-	-	-	1,228,400	-
Global Advanced Packaging Technology Ltd.	ASE	Parent company	26,932,670	(Note 3,5)	-	-	-	-	-
	USI Enterprise Limited	Consolidated subsidiary	829,170	(Note 3,5)	-	-	-	-	-
ASE Mauritius Inc.	ASE	Parent company	1,381,950	(Note 3,5)	-	-	-	-	-
ASE Investment (KunShan) Limited	ASE Assembly & Test (Shanghai) Limited	Consolidated subsidiary	132,804	(Note 3,5)	-	-	-	-	-
	ASE (Shanghai) Inc.	Consolidated subsidiary	222,569	(Note 3,5)	-	-	-	44,744	-
	Siliconware Technology (Suzhou) Limited	Consolidated subsidiary	1,553,008	(Note 3,5)	-	-	-	532,908	-
Alto Enterprises Limited	ASE	Parent company	1,136,270	(Note 3,5)	-	-	-	-	-
ASE (Shanghai) Inc.	ASE	Parent company	652,954	(Note 5)	4	-	-	26,789	-
	Advanced Semiconductor Engineering (HK) Limited	Subsidiary	126,293	(Note 5)	3	-	-	-	-
Advanced Semiconductor Engineering (China) Ltd.	Siliconware Technology (Suzhou) Limited	Consolidated subsidiary	1,024,843	(Note 3,5)	-	-	-	-	-
	ASE Assembly & Test (Shanghai) Limited	Consolidated subsidiary	1,269,882	(Note 3,5)	-	-	-	-	-

(Continued)

Company Name	Related Party	Relationships	Ending Balance (Note 1)	Turnover Rate (Note 2)	Overdue (Note 1)		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Actions Taken		
Shanghai Ding Hui Real Estate Development Co., Ltd.	Shanghai Ding Wei Real Estate Development Co., Ltd.	Subsidiary	$ 1,995,698 (Note 3,5)	-	$ -	-	$ -	$ -
	KunShan Ding Hong Real Estate Development Co., Ltd.	Subsidiary	359,983 (Note 3,5)	-	-	-	138,488	-
	Shanghai Ding Yu Real Estate Development Co., Ltd.	Subsidiary	447,649 (Note 3,5)	-	-	-	-	-
	Shanghai Dingyao Estate Development Co.,Ltd.	Subsidiary	456,365 (Note 3,5)	-	-	-	142,624	-
	ISE labs, China. Ltd.	Consolidated subsidiary	486,235 (Note 3,5)	-	-	-	486,235	-
Shanghai Ding Yu Real Estate Development Co., Ltd.	Shanghai Dingyao Estate Development Co.,Ltd.	Consolidated subsidiary	178,831 (Note 5)	-	-	-	36,777	-
Real Tech Holdings Limited	USI Enterprise Limited	Subsidiary	1,197,690 (Note 3,5)	-	-	-	-	-
USI Enterprise Limited	USI Inc.	Parent company	1,855,352 (Note 3,5)	-	-	-	-	-
Universal Scientific Industrial Co., Ltd	Universal Global Scientific Industrial Co., Ltd.	Parent company	1,315,840 (Note 3,5)	-	-	-	-	-
USI Electronics (Shenzhen) Co., Ltd.	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	1,240,056 (Note 3,5)	5	-	-	-	-
	Universal Global Industrial Co., Limited	Consolidated subsidiary	550,284 (Note 5)	-	-	-	100	-
Universal Global Technology (Huizhou) Co., Ltd	Universal Global Industrial Co., Limited	Consolidated subsidiary	1,523,460 (Note 5)	-	-	-	620,146	-
Universal Global Scientific Industrial Co., Ltd.	Universal Scientific Industrial Co., Ltd	Subsidiary	153,057 (Note 5)	6	-	-	-	-
Universal Global Technology Co., Limited	Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary	1,842,600 (Note 3,5)	-	-	-	-	-
	Universal Global Technology (Kunshan) Co., Ltd.	Consolidated subsidiary	537,056 (Note 5)	-	-	-	84,320	-
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	704,009 (Note 5)	-	-	-	202,142	-
	Universal Scientific Industrial (France)	Subsidiary	973,153 (Note 3,5)	-	-	-	-	-
	ASTEELFLASH USA CORP.	Subsidiary	217,220 (Note 3,5)	-	-	-	-	-
	FINANCIERE AFG	Subsidiary	1,578,490 (Note 3,5)	-	-	-	-	-
	ASTEELFLASH FRANCE	Subsidiary	771,294 (Note 3,5)	-	-	-	-	-
Universal Global Technology (Kunshan) Co., Ltd.	Universal Global Industrial Co., Limited	Consolidated subsidiary	3,857,368 (Note 5)	-	-	-	1,569,151	-
	SUMA-USI Electronics Co., Ltd.	Investments in joint ventures accounted for using the equity method	120,191 (Note 5)	-	-	-	-	-
Universal Scientific Industrial (Shanghai) Co., Ltd.	UNIVERSAL SCIENTIFIC INDUSTRIAL VIETNAM COMPANY LIMITED	Subsidiary	1,381,950 (Note 3,5)	-	-	-	307,100	-
	Universal Global Technology (Shanghai) Co., Ltd	Subsidiary	187,506 (Note 5)	3	-	-	39,369	-
	Universal Global Technology (Huizhou) Co., Ltd	Subsidiary	2,214,614 (Note 3,5)	-	-	-	-	-
	Universal Global Industrial Co., Limited	Subsidiary	1,044,677 (Note 5)	-	-	-	465,288	-
	Universal Global Scientific Industrial Co., Ltd.	Subsidiary	247,602 (Note 5)	23	-	-	155,272	-
	Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary	922,380 (Note 3,5)	-	-	-	393	-
USI Inc.	Universal Global Scientific Industrial Co., Ltd.	Subsidiary	206,129 (Note 5)	-	-	-	-	-
Universal Global Technology (Shanghai) Co., Ltd	Universal Global Technology (Kunshan) Co., Ltd.	Consolidated subsidiary	1,336,048 (Note 3,5)	-	-	-	2,734	-
Universal Global Industrial Co., Limited	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	253,314 (Note 5)	-	-	-	142,255	-
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	5,585,556 (Note 5)	-	-	-	2,398,383	-
USI America Inc.	ASTEELFLASH USA CORP.	Consolidated subsidiary	123,946 (Note 3,5)	-	-	-	-	-
Universal Scientific Industrial (France)	ASTEELFLASH TUNISIE S.A.	Subsidiary	416,057 (Note 3,5)	-	-	-	-	-
	ASTEELFLASH HERSFELD GmbH	Subsidiary	298,708 (Note 3,5)	-	-	-	-	-

(Continued)

Company Name	Related Party	Relationships	Ending Balance (Note 1)		Turnover Rate (Note 2)	Overdue (Note 1)		Amounts Received in Subsequent Period	Allowance for Bad Debts
						Amount	Actions Taken		
Asteelflash Suzhou Co., Ltd.	Universal Global Technology Co., Limited	Parent company	$ 1,639,088	(Notes 3,5)	-	$ -	-	$ -	-
	ASTEELFLASH TUNISIE S.A.	Consolidated subsidiary	371,704	(Notes 3,5)	-	-	-	-	-
FINANCIERE AFG	ASTEELFLASH (BEDFORD) LIMITED	Subsidiary	137,445	(Note 3,5)	-	-	-	-	-
	ASTEELFLASH USA CORP	Subsidiary	120,849	(Note 3,5)	-	-	-	-	-
	ASTEELFLASH PLZEN S.R.O.	Subsidiary	139,310	(Note 3,5)	-	-	-	-	-
	ASTEELFLASH TUNISIE S.A.	Subsidiary	633,939	(Note 5)	-	-	-	-	-
ASTEELFLASH MEXICO SOCIEDAD SA de CV	ASTEELFLASH USA CORP	Consolidated subsidiary	142,972	(Note 5)	3	-	-	-	-
ASTEELFLASH USA CORP	ASTEELFLASH MEXICO SOCIEDAD SA de CV	Consolidated subsidiary	125,037	(Note 5)	-	-	-	-	-
ASTEELFLASH TUNISIE S.A.	ASTEELFLASH FRANCE	Consolidated subsidiary	148,270	(Note 5)	5	-	-	-	-
ASTEELFLASH FRANCE	FINANCIERE AFG	Parent company	106,688	(Note 5)	-	-	-	-	-
SPIL	Siliconware Technology (Suzhou) Limited	Subsidiary	3,371,975	(Note 3,5)	3	5,351	Continued collection	246,205	-
	The Company	Ultimate parent company	1,000,000	(Note 3,5)	-	-	-	-	-

Note 1: Include trade receivables and other receivables.

Note 2: Exclude other receivables.

Note 3: Intercompany loan (refer to Table 1) and receivables of selling machinery and equipment.

Note 4: Turnkey transaction.

Note 5: All the transactions had been eliminated when preparing consolidated financial statements.

(Concluded)

TABLE 8

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

NAMES, LOCATION, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of December 31, 2022			Net Income (Losses) of the Investee	Share of Profits/Losses of Investee (Note 1)	Note
				December 31, 2022	December 31, 2021	Shares	Percentage of Ownership	Carrying Value			
The Company	ASE	Taiwan	Engaged in the packaging and testing of semiconductors	$ 183,660,039	$ 183,660,039	5,994,143,764	100	$ 142,475,904	$ 36,960,792	$ 36,904,160	Subsidiary
	SPIL	Taiwan	Engaged in assembly, testing and turnkey services of integrated circuits	173,657,530	173,657,530	3,785,748,878	100	164,635,609	22,714,468	18,184,959	Subsidiary
	USI Inc.	Taiwan	Investment activities	33,362,556	33,362,556	2,926,735,620	100	45,114,733	8,368,562	8,294,004	Subsidiary
	ASE Social Enterprise Co., Ltd	Taiwan	Engaged in social services	50,000	-	5,000,000	100	50,103	104	104	Subsidiary
ASE	A.S.E. Holding Limited	Bermuda	Investment activities	US$ 268,966 thousand	US$ 283,966 thousand	228,966	100	20,287,809	1,318,034	(Note 2)	Subsidiary
	J & R Holding Limited	Bermuda	Investment activities	US$ 279,693 thousand	US$ 479,693 thousand	235,128	100	80,435,250	1,249,069	(Note 2)	Subsidiary
	ASE Marketing & Service Japan Co., Ltd.	Japan	Engaged in marketing and customer service of packaging and testing of semiconductors	JPY 60,000 thousand	JPY 60,000 thousand	1,200	100	40,051	3,600	(Note 2)	Subsidiary
	Omniquest Industrial Limited	British Virgin Islands	Investment activities	US$ 254,604 thousand	US$ 254,604 thousand	254,604,067	71	12,896,006	1,161,039	(Note 2)	Subsidiary
	Innosource Limited	British Virgin Islands	Investment activities	US$ 86,100 thousand	US$ 86,100 thousand	86,100,000	100	4,901,074	271,567	(Note 2)	Subsidiary
	HCK	Taiwan	Engaged in the leasing of real estate properties	$ 390,470	$ 390,470	35,497,273	27	244,516	(52,145)	(Note 2)	Associate
	HC	Taiwan	Engaged in the development, construction and leasing of real estate properties	2,845,913	2,845,913	68,629,782	26	1,603,973	305,126	(Note 2)	Associate
	ASE Test, Inc.	Taiwan	Engaged in the testing of semiconductors	20,698,867	20,698,867	1,131,452,502	100	30,631,529	6,203,204	(Note 2)	Subsidiary
	Luchu Development Corporation	Taiwan	Engaged in the development of real estate properties	1,366,238	1,366,238	145,178,015	67	1,421,195	3,260	(Note 2)	Subsidiary
	Deca Technologies Inc.	U.S.A	Holding company with group engaged in the development of wafer level packaging and interconnect technology	US$ 54,402 thousand	US$ 54,402 thousand	8,592,129	18	54,040	(21,255)	(Note 2)	Associate
	AMPI	Taiwan	Engaged in integrated circuit	$ 178,861	$ 178,861	8,327,113	8	81,350	244,086	(Note 2)	Subsidiary
	ASE Electronics (M) Sdn. Bhd.	Malaysia	Engaged in the packaging and testing of integrated circuits	US$ 187,894 thousand	-	159,715,000	100	6,297,312	987,359	(Note 2)	Subsidiary
	ASE Singapore Pte. Ltd.	Singapore	Engaged in the testing of semiconductors	US$ 195,137 thousand	-	30,100,000	100	6,200,044	750,652	(Note 2)	Subsidiary
ASE Test, Inc.	Alto Enterprises Limited	British Virgin Islands	Investment activities	US$ 188,000 thousand	US$ 188,000 thousand	188,000,000	100	4,813,455	499,450	(Note 2)	Subsidiary
	Super Zone Holdings Limited	Hong Kong	Investment activities	US$ 100,000 thousand	US$ 100,000 thousand	100,000,000	100	3,167,629	95,735	(Note 2)	Subsidiary
	Luchu Development Corporation	Taiwan	Engaged in the development of real estate properties	$ 372,504	$ 372,504	40,981,245	19	401,076	3,260	(Note 2)	Subsidiary
	TLJ Intertech Inc.	Taiwan	Engaged in information software services	89,998	89,998	2,119,080	60	58,343	7,276	(Note 2)	Subsidiary
	AMPI	Taiwan	Engaged in integrated circuit	475,000	475,000	47,500,000	43	359,997	244,086	(Note 2)	Subsidiary
A.S.E. Holding Limited	ASE Test Limited	Singapore	Investment activities	US$ 72,866 thousand	US$ 84,889 thousand	8,839,316	10	US$ 106,956 thousand	US$ 77,885 thousand	(Note 2)	Subsidiary
	ASE Investment (Labuan) Inc.	Malaysia	Investment activities	US$ 169,643 thousand	US$ 169,643 thousand	169,642,842	70	US$ 496,659 thousand	US$ 49,365 thousand	(Note 2)	Subsidiary
	ASE Technology Partners, Limited	British Cayman Islands	Investment activities	US$ 430 thousand	US$ 320 thousand	430,001	100	US$ 376 thousand	(US$ 22 thousand)	(Note 2)	Subsidiary
	INTEGRATED SOLUTIONS ENTERPRISE EUROPE	Belgium	Engaged in trading activity	US$ 3,002 thousand	US$ 3,002 thousand	186	100	US$ 4,397 thousand	US$ 1,798 thousand	(Note 2)	Subsidiary
ASE Technology Partners, Limited	ASE Technology Acquisition Corporation	British Cayman Islands	Investment activities	US$ 380 thousand	US$ 300 thousand	5,750,000	100	US$ 356 thousand	(US$ 12 thousand)	(Note 2)	Subsidiary
J & R Holding Limited	ASE Test Limited	Singapore	Investment activities	US$ 858,556 thousand	US$ 964,524 thousand	77,928,405	90	US$ 1,058,449 thousand	US$ 77,885 thousand	(Note 2)	Subsidiary
	Omniquest Industrial Limited	British Virgin Islands	Investment activities	US$ 30,200 thousand	US$ 30,200 thousand	30,200,000	8	US$ 51,501 thousand	US$ 38,312 thousand	(Note 2)	Subsidiary
	J&R Industrial Inc.	Taiwan	Engaged in leasing equipment	US$ 16,886 thousand	US$ 16,886 thousand	4,207,353	100	US$ 1,505 thousand	US$ 5 thousand	(Note 2)	Subsidiary
	ASE Japan Co., Ltd.	Japan	Engaged in the packaging and testing of semiconductors	US$ 25,606 thousand	US$ 25,606 thousand	7,200	100	US$ 50,026 thousand	(US$ 7,608 thousand)	(Note 2)	Subsidiary
	ASE (U.S.) Inc.	U.S.A	After-sales service and sales support	US$ 4,600 thousand	US$ 4,600 thousand	1,000	100	US$ 23,863 thousand	US$ 1,667 thousand	(Note 2)	Subsidiary
	Global Advanced Packaging Technology Limited	British Cayman Islands	Investment activities	US$ 647,384 thousand	US$ 647,384 thousand	376,040,939	100	US$ 1,602,725 thousand	(US$ 22,237 thousand)	(Note 2)	Subsidiary
ASE Investment (Labuan) Inc.	ASE (Korea) Inc.	Korea	Engaged in the manufacturing of substrates and components of telecomm	US$ 234,050 thousand	US$ 234,050 thousand	20,741,363	100	US$ 707,427 thousand	US$ 49,126 thousand	(Note 2)	Subsidiary
ASE Test Limited	ASE Holdings (Singapore) Pte Ltd	Singapore	Investment activities	US$ 65,520 thousand	US$ 65,520 thousand	71,428,902	100	US$ 188,316 thousand	US$ 30,943 thousand	(Note 2)	Subsidiary
	ASE Test Holdings, Ltd.	British Cayman Islands	Investment activities	US$ 222,399 thousand	US$ 222,399 thousand	5	100	US$ 110,038 thousand	US$ 2,790 thousand	(Note 2)	Subsidiary
	ASE Investment (Labuan) Inc.	Malaysia	Investment activities	US$ 72,304 thousand	US$ 72,304 thousand	72,304,040	30	US$ 211,640 thousand	US$ 49,365 thousand	(Note 2)	Subsidiary
	ASE Singapore Pte. Ltd.	Singapore	Engaged in the testing of semiconductors	US$ - thousand	US$ 55,815 thousand	-	-	US$ - thousand	US$ - thousand	(Note 2)	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of December 31, 2022			Net Income (Losses) of the Investee	Share of Profits/Losses of Investee (Note 1)	Note
				December 31, 2022	December 31, 2021	Shares	Percentage of Ownership	Carrying Value			
ASE Test Holdings, Ltd.	ISE Labs, Inc.	U.S.A	Engaged in the testing of semiconductors	US$ 221,145 thousand	US$ 221,145 thousand	26,250,000	100	US$ 110,037 thousand	US$ 2,790 thousand	(Note 2)	Subsidiary
ISE Labs, Inc.	ISE Service, Inc.	U.S.A	Engaged in wafer procurement and customer product management services	US$ 0.001 thousand	US$ 0.001 thousand	1,000	100	US$ 3,655 thousand	US$ 3,271 thousand	(Note 2)	Subsidiary
	Chipletz, Inc.	U.S.A	Engaged in fabless substrate design	US$ 8,000 thousand	US$ 8,000 thousand	3,245,436	21	US$ 4,742 thousand	(US$ 4,218 thousand)	(Note 2)	Associate
ASE Holdings (Singapore) Pte Ltd.	ASE Electronics (M) Sdn. Bhd.	Malaysia	Engaged in the packaging and testing of integrated circuits	US$ - thousand	US$ 60,000 thousand	-	-	US$ - thousand	US$ - thousand	(Note 2)	Subsidiary
Omniquest Industrial Limited	ASE Corporation	British Cayman Islands	Investment activities	US$ 356,284 thousand	US$ 356,284 thousand	356,284,067	100	US$ 611,308 thousand	US$ 38,316 thousand	(Note 2)	Subsidiary
ASE Corporation	ASE Mauritius Inc.	Mauritius	Investment activities	US$ 217,800 thousand	US$ 217,800 thousand	217,800,000	100	US$ 459,630 thousand	US$ 16,414 thousand	(Note 2)	Subsidiary
	ASE Labuan Inc.	Malaysia	Investment activities	US$ 126,184 thousand	US$ 126,184 thousand	126,184,067	100	US$ 147,699 thousand	US$ 21,388 thousand	(Note 2)	Subsidiary
ASE Labuan Inc.	ASE Electronics Inc.	Taiwan	Engaged in the production of substrates	US$ 125,813 thousand	US$ 125,813 thousand	398,981,900	100	US$ 147,163 thousand	US$ 21,397 thousand	(Note 2)	Subsidiary
Innosource Limited	Omniquest Industrial Limited	British Virgin Islands	Investment activities	US$ 74,000 thousand	US$ 74,000 thousand	74,000,000	21	US$ 126,123 thousand	US$ 38,312 thousand	(Note 2)	Subsidiary
ASE (Shanghai) Inc.	Advanced Semiconductor Engineering (HK) Limited	Hong Kong	Engaged in the trading of substrates	US$ 1,000 thousand	US$ 1,000 thousand	-	100	US$ 10,282 thousand	US$ 3 thousand	(Note 2)	Subsidiary
USI Inc.	Huntington Holdings International Co. Ltd.	British Virgin Islands	Holding company	$ 8,370,606	$ 8,370,606	255,856,840	100	$ 61,652,572	$ 9,648,485	(Note 2)	Subsidiary
Huntington Holdings International Co., Ltd.	Unitech Holdings International Co. Ltd.	British Virgin Islands	Holding company	US$ 3,000 thousand	US$ 3,000 thousand	3,000,000	100	US$ 7,896 thousand	(US$ 4,572 thousand)	(Note 2)	Subsidiary
	Real Tech Holdings Limited	British Virgin Islands	Holding company	US$ 149,151 thousand	US$ 149,151 thousand	149,151,000	100	US$ 1,996,245 thousand	US$ 328,039 thousand	(Note 2)	Subsidiary
	Universal ABIT Holding Co., Ltd.	British Cayman Islands	Holding company	US$ 28,125 thousand	US$ 28,125 thousand	90,000,000	100	US$ 13 thousand	US$ - thousand	(Note 2)	Subsidiary
Real Tech Holdings Limited	USI Enterprise Limited	Hong Kong	Engaged in the services of investment advisory and warehousing management	US$ 210,900 thousand	US$ 210,900 thousand	210,900,000	100	US$ 1,950,417 thousand	US$ 327,952 thousand	(Note 2)	Subsidiary
Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Global Technology Co., Limited	Hong Kong	Holding company	RMB 2,796,632 thousand	RMB 2,189,946 thousand	3,187,660,985	100	RMB 6,943,204 thousand	RMB 1,038,298 thousand	(Note 2)	Subsidiary
	FINANCIERE AFG	France	Holding company	RMB 393,342 thousand	RMB 393,342 thousand	8,317,462	10	RMB 429,018 thousand	RMB 221,854 thousand	(Note 2)	Subsidiary
Universal Global Technology Co., Limited	Universal Global Industrial Co., Limited	Hong Kong	Engaged in trading and investing activity	US$ 11,000 thousand	US$ 11,000 thousand	85,800,000	100	US$ 15,533 thousand	US$ 1,261 thousand	(Note 2)	Subsidiary
	Universal Global Electronics Co., Ltd.	Hong Kong	Engaging in ordering and outsourcing, selling electronic products, and providing technical consulting services	US$ 51,000 thousand	US$ 51,000 thousand	51,000,000	100	US$ 61,288 thousand	US$ 8,368 thousand	(Note 2)	Subsidiary
	M-Universe Investments Pte. Ltd.	Singapore	Holding company	US$ 58,688 thousand	US$ 58,688 thousand	59,157,419	42	US$ 68,078 thousand	US$ 16,500 thousand	(Note 2)	Associate
	Universal Global Scientific Industrial Co., Ltd.	Taiwan	Engaged in the manufacturing of components of telecomm and cars and provision of related R&D services	US$ 62,235 thousand	US$ 62,235 thousand	198,000,000	100	US$ 373,720 thousand	US$ 96,743 thousand	(Note 2)	Subsidiary
	USI Japan Co., Ltd.	Japan	Engaged in the manufacturing and sale of computer peripherals, integrated chip and other related accessories	US$ 885 thousand	US$ 885 thousand	6,400	100	US$ 1,022 thousand	US$ 34 thousand	(Note 2)	Subsidiary
	Universal Scientific Industrial De Mexico S.A. De C.V.	Mexico	Engaged in the assembling of motherboards and computer components	US$ 63,963 thousand	US$ 63,963 thousand	1,258,077,325	100	US$ 75,835 thousand	US$ 5,437 thousand	(Note 2)	Subsidiary
	USI America Inc.	U.S.A	Engaged in the manufacturing and processing of motherboards and wireless network communication and provision of related technical service	US$ 9,500 thousand	US$ 9,500 thousand	250,000	100	US$ 7,375 thousand	US$ 423 thousand	(Note 2)	Subsidiary
	Universal Scientific Industrial (France)	France	Holding company	US$ 372,200 thousand	US$ 372,200 thousand	321,374,822	100	US$ 395,591 thousand	US$ 24,545 thousand	(Note 2)	Subsidiary
	Universal Scientific Industrial Vietnam Company Limited	Vietnam	Engaged in IC assembly for wearable devices	US$ 100,000 thousand	US$ 80,000 thousand	100,000,000	100	US$ 99,414 thousand	US$ 6,666 thousand	(Note 2)	Subsidiary
Universal Global Industrial Co., Limited	Universal Scientific Industrial De Mexico S.A. De C.V.	Mexico	Engaged in the assembling of motherboards and computer components	US$ - thousand	US$ - thousand	1	-	US$ - thousand	US$ 5,437 thousand	(Note 2)	Subsidiary
Universal Global Scientific Industrial Co., Ltd.	Universal Scientific Industrial Co., Ltd.	Taiwan	Engaged in the manufacturing, processing and sale of computers, computer peripherals	$ 1,791,208	$ 1,791,208	139,972,740	100	$ 3,917,167	$ 309,954	(Note 2)	Subsidiary
	MUtek Electronics Co., Ltd.	Taiwan	Engaged in the manufacturing computer and peripheral equipment and electronics components	29,400	-	2,940,000	49	26,591	(5,733)	(Note 2)	Associate

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of December 31, 2022			Net Income (Losses) of the Investee	Share of Profits/Losses of Investee (Note 1)	Note
				December 31, 2022	December 31, 2021	Shares	Percentage of Ownership	Carrying Value			
Universal Global Electronics Co., Ltd.	Universal Scientific Industrial Poland Sp. z o.o.	Poland	Engaged in the design, manufacturing and processing of electronic products	US$ 34,656 thousand	US$ 34,656 thousand	1,617,046	100	US$ 39,834 thousand	US$ 7,323 thousand	(Note 2)	Subsidiary
Universal Scientific Industrial (France)	FINANCIERE AFG	France	Holding company	EUR 318,899 thousand	EUR 318,899 thousand	71,530,174	90	EUR 361,468 thousand	EUR 31,127 thousand	(Note 2)	Subsidiary
SPIL	SPIL (B.V.I.) Holding Limited	British Virgin Islands	Investment activities	US$ 199,400 thousand	US$ 199,400 thousand	199,400,000	100	$ 19,931,969	$ 3,302,014	(Note 2)	Subsidiary
	Siliconware Investment Co., Ltd.	Taiwan	Investment activities	$ -	$ 2,401,000	-	-	-	-	(Note 4)	Subsidiary
	ChipMOS Technologies Inc.	Taiwan	Engaged in the packaging and testing of semiconductors	1,309,699	1,309,699	78,910,390	11	2,754,679	(Note 3)	(Note 2)	Associate
	Vertical Circuits, Inc.	U.S.A	Engaged in the packaging of semiconductors	US$ 5,000 thousand	US$ 5,000 thousand	15,710,000	31	-	-	(Note 2)	Associate
	Yann Yuan Investment Co., Ltd.	Taiwan	Investment activities	$ 2,400,000	$ -	144,000,000	28	7,616,780	1,325,247	(Note 2)	Associate
Siliconware Investment Co., Ltd.	Yann Yuan Investment Co., Ltd.	Taiwan	Investment activities	$ -	$ 2,400,000	-	-	-	-	(Note 4)	Associate
SPIL (B.V.I.) Holding Limited	Siliconware USA, Inc.	U.S.A	Communications and relationship maintenance with companies headquartered in North America	US$ 1,250 thousand	US$ 1,250 thousand	1,250,000	100	$ 340,208	$ 36,731	(Note 2)	Subsidiary
	SPIL (Cayman) Holding Limited	British Cayman Islands	Investment activities	US$ 201,200 thousand	US$ 201,200 thousand	201,200,000	100	19,715,597	3,264,678	(Note 2)	Subsidiary

(Concluded)

Note 1: The share of profits/losses of investee includes the effect of unrealized gross profit on intercompany transaction.

Note 2: The share of profits/losses of investee company is not reflected herein as such amount is already included in the share of profits/losses of the investor company.

Note 3: Please refer to the Market Observation Post System website.

Note 4: Siliconware Investment Co., Ltd. were merged by SPIL in March, 2022,

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
FOR THE YEAR ENDED DECEMBER 31, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee Company	Main Business Activities	Paid-in Capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2022: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2022: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022
ASE (Shanghai) Inc.	Engaged in the production of substrates	$ 4,349,312 (US$ 148,496 thousand) (Note 7)	Note 1 (1)	$ 4,782,216 (US$ 149,800 thousand) (Note 7)	$ -	$ -	$ 4,782,216 (US$ 149,800 thousand)	$ 381,739 (US$ 12,399 thousand) (Note 3)	100	$ 381,739 (US$ 12,399 thousand) (Note 3)	$ 13,081,986 (US$ 425,985 thousand)	None
ASE Assembly & Test (Shanghai) Limited	Engaged in the packaging and testing of semiconductors	3,117,117 (US$ 103,580 thousand)	Note 1 (2)	2,574,458 (US$ 80,000 thousand)	-	-	2,574,458 (US$ 80,000 thousand)	(78,689) (US$ -2,752 thousand) (Note 2)	100	(78,689) (US$ -2,752 thousand) (Note 2)	12,980,674 (US$ 422,686 thousand)	None
Suzhou ASEN Semiconductors Co., Ltd...etc four companies	Engaged in the packaging and testing of semiconductors	- (Note 7)	Note 1	13,574,763 (US$ 429,600 thousand) (Note 7)	-	-	13,574,763 (US$ 429,600 thousand)	-	-	-	-	None
Shanghai Ding Hui Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	16,345,070 (RMB 3,600,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(787,891) (RMB -178,834 thousand) (Note 3)	100	(792,296) (RMB -179,837 thousand) (Note 3)	19,085,419 (RMB 4,328,307 thousand)	None
Shanghai Ding Wei Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	8,061,489 (RMB 1,798,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(342,046) (RMB -77,568 thousand) (Note 3)	100	(342,046) (RMB -77,568 thousand) (Note 3)	5,661,568 (RMB 1,283,965 thousand)	None
Shanghai Ding Yu Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	4,936,538 (RMB 1,100,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(328,625) (RMB -74,512 thousand) (Note 3)	100	(328,625) (RMB -74,512 thousand) (Note 3)	4,254,845 (RMB 964,939 thousand)	None
Kun Shan Ding Hong Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	3,139,662 (RMB 670,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(29,858) (RMB -6,771 thousand) (Note 3)	100	(29,858) (RMB -6,771 thousand) (Note 3)	2,848,858 (RMB 646,081 thousand)	None
Advanced Semiconductor Engineering (China) Ltd.	Engage in the packaging and testing of semiconductors	3,149,000 (US$ 100,000 thousand)	Note 1 (3)	3,149,000 (US$ 100,000 thousand)	-	-	3,149,000 (US$ 100,000 thousand)	95,754 (US$ 3,225 thousand) (Note 2)	100	95,754 (US$ 3,225 thousand) (Note 2)	3,167,531 (US$ 103,143 thousand)	None
ASE Investment (Kun Shan) Limited	Holding company	3,705,121 (US$ 122,000 thousand)	Note 1 (4)	3,717,318 (US$ 122,000 thousand) (Note 8)	-	-	3,717,318 (US$ 122,000 thousand)	430,242 (US$ 14,156 thousand) (Note 2)	100	430,242 (US$ 14,156 thousand) (Note 2)	3,083,294 (US$ 100,400 thousand)	None
Wuxi Tongzhi Microelectronics Co., Ltd.	Engage in the packaging and testing of semiconductors	356,682 (RMB 73,461 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	58,700 (RMB 13,275 thousand) (Note 2)	100	58,700 (RMB 13,275 thousand) (Note 2)	467,550 (RMB 106,034 thousand)	None
Shanghai Ding Qi Property Management Co., Ltd.	Engaged in the management of real estate properties	5,078 (RMB 1,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(18,732) (RMB -4,283 thousand) (Note 3)	100	(18,732) (RMB -4,283 thousand) (Note 3)	29,399) (RMB -6,667 thousand)	None
Shanghai Dingfan Business Management Co., Ltd	Commercial complex management services and department store trading	9,487 (RMB 2,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(1,300) (RMB -295 thousand) (Note 3)	100	(1,300) (RMB -295 thousand) (Note 3)	1,642 (RMB 372 thousand)	None
Shanghai Ding Xu Property Management Co., Ltd.	Engaged in the management of real estate properties	22,860 (RMB 5,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	10,353 (RMB 2,345 thousand) (Note 3)	100	10,353 (RMB 2,345 thousand) (Note 3)	48,094 (RMB 10,907 thousand)	None

(Continued)

Investee Company	Main Business Activities	Paid-in Capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2022: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2022: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Net income of investee for the year ended December 31, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2022	Book value of investments in Mainland China as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022
ISE labs, China. Ltd.	Engage in the packaging and testing of semiconductors	432,703 (RMB 100,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	9,949 (RMB 2,239 thousand) (Note 2)	100	9,949 (RMB 2,239 thousand) (Note 2)	443,554 (RMB 100,592 thousand)	None
Shanghai Dingyao Estate Development Co.,Ltd.	Engaged in the management of real estate properties	42,142 (RMB 10,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(52,273) (RMB -11,956 thousand) (Note 3)	100	(58,132) (RMB -13,312thousand) (Note 3)	(250,351) (RMB -56,776 thousand)	None
USI Electronics (Shenzhen) Co., Ltd	Engaged in the processing and sales of computer and communication peripherals as well as business in import and export of goods and technology	2,270,625 (US$ 75,000 thousand)	Note 1 (5)	1,180,746	-	-	1,180,746	823,885 (RMB 186,786 thousand) (Note 4)	78	658,066 (US$ 22,305 thousand) (Note 4)	5,375,361 (US$ 175,036 thousand)	$ 1,842,387 (US$ 62,297 thousand)
Universal Scientific Industrial (Shanghai) Co., Ltd.	Engaged in the designing, manufacturing and sale of electronic components	10,783,527 (RMB 2,206,864 thousand)	Note 1 (5)	1,668,233	-	-	1,668,233	13,500,531 (US$ 450,069 thousand) (Note 4)	78	10,542,781 (US$ 351,457 thousand) (Note 4)	54,202,990 (US$ 1,764,995 thousand)	2,230,984 (US$ 74,333 thousand)
Universal Global Technology (Kunshan) Co., Ltd.	Engaged in the designing and manufacturing of electronic components	2,488,323 (RMB 550,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	1,829,789 (RMB 414,922 thousand) (Note 4)	78	1,428,409 (RMB 323,921 thousand) (Note 4)	6,342,911 (RMB 1,438,498 thousand)	None
Universal Global Technology (Shanghai) Co., Ltd.	Engaged in the processing and sales of computer and communication peripherals as well as business in import and export of goods and technology	6,652,140 (RMB 1,330,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	1,939,104 (RMB 439,658 thousand) (Note 4)	78	1,514,602 (RMB 343,409 thousand) (Note 4)	7,020,292 (RMB 1,592,120 thousand)	None
Universal Global Electronics (Shanghai) Co., Ltd.	Engaged in the sale of electronic components and telecommunications equipment	240,850 (RMB 50,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	16,577 (RMB 3,744 thousand) (Note 4)	78	12,948 (RMB 2,924 thousand) (Note 4)	227,076 (RMB 51,498 thousand)	None
SUMA-USI	Engaged in the design and production of electronic products	963,033 (RMB 220,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	213,568 (RMB 48,589 thousand)	38	81,704 (RMB 18,589 thousand)	381,278 (RMB 86,469 thousand)	None
Universal Global Technology (Huizhou) Co., Ltd	Engaged in the reserch and manufacturing of new electroic applications, communication, computers and other electroics products and also provided auxiliary technical services as well as import and export services	3,492,881 (RMB 800,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	21,692 (RMB 4,724 thousand) (Note 4)	78	8,902 (RMB 1,163 thousand) (Note 4)	2,709,402 (RMB 614,461 thousand)	None
USI Science and Technology (Shenzhen) Co., Ltd.	Engaged in the design of electronic components, service of technical advisory; wholesale of electronic components and communication peripherals as well as business in import and export of goods and management of properties.	65,795 (RMB 15,000 thousand) .	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	11,789 (RMB 2,658 thousand) (Note 4)	78	9,210 (RMB 2,076 thousand) (Note 4)	64,934 (RMB 14,726 thousand)	None
ASTEELFLASH SUZHOU CO., LTD.	Engaged in the design, manufacturing and processing of electronic products	512,640 (US$ 18,000 thousand)	(Note 3)	- (Note 1.3)	-	-	- (Note 1.3)	589,952 (US$ 19,713 thousand) (Note 10)	78	460,486 (US$ 15,386 thousand) (Note 10)	4,435,209 (US$ 144,422 thousand)	None
Questyle Audio Engineering Co., Ltd	Research and development on technology and sales of electronic products, digital products, audio equipment and spare parts, domestic trading; import and export business.	29,416 (RMB 6,623 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	- (Note 11)	5	- (Note 11)	9,041 (RMB 2,050 thousand)	None
Siliconware Technology (Suzhou) Limited	Engage in the packaging and testing of semiconductors	8,243,861 (US$ 248,816 thousand)	Note 1 (6)	6,774,513 (US$ 195,000 thousand)	-	-	6,774,513 (US$ 195,000 thousand)	3,219,051 (Note 2)	100	3,261,699 (Note 2)	19,176,644	None

(Continued)

Investee Company	Accumulated Investment in Mainland China as of December 31, 2021	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
ASE	$ 15,203,097 (US$471,400 thousand)	$ 10,905,250 (US$ 337,284 thousand) (Note 7)	$ - (Note 5)
ASE Test, Inc.	8,878,838 (US$288,000 thousand)	3,149,000 (US$ 100,000 thousand)	18,374,240 (Note 6)
USI Inc.	2,848,979	32,402,458 (US$ 1,027,240 thousand)	- (Note 5)
SPIL	6,774,513 (US$195,000 thousand)	8,189,882 (US$ 268,989 thousand) (Note 12)	- (Note 5)

Note 1: The investment methods are as follows:

1. Investments through a holding company registered in a third region. The holding companies are as follow:

   (1) ASE Mauritius Inc., ASE Corporation, Omniquest Industrial Limited, Innosource Limited and J&R Holding Limited.

   (2) Global Advanced Packaging Technology Limited and J&R Holding Limited.

   (3) Super Zone Holdings Limited.

   (4) Alto Enterprises Limited.

   (5) Real Tech Holdings Limited and Huntington Holdings International Co. Ltd.

   (6) SPIL (Cayman) Holding Limited.

2. Invested by companies in mainland China.

3. Invested in other way.

Note 2: The basis for investment income (loss) recognition is from the financial statements audited and attested by R.O.C. parent company’s CPA.

Note 3: The basis for investment income (loss) recognition is from the financial statements audited and attested by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 4: The basis for investment income (loss) recognition is from the financial statements audited and attested by other CPA in the same accounting firm with R.O.C. parent company’s CPA.

Note 5: Pursuant to the Jing-Shen-Zi Letter No. 09704604680 of the Ministry of Economic Affairs, R.O.C amended 'Guidelines Governing the Review of Investment or Technical Cooperation in the Mainland Area' dated August 29, 2008 and effective August 1 of the same year, as the Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, and meet the criteria of multinational enterprise, the ceiling amount of the investment in Mainland China is not applicable to the Company.

Note 6: The upper limit on investment of ASE Test, Inc. is calculated as follow: $ 30,623,734 × 60% = 18,374,240.

Note 7: ASE Inc and ASE Test Inc. has US$134,116 thousand and US$188,000 thousand difference between MOEA approved investment amount and accumulated outflow of investment from Taiwan includes:

(1) US$141,600 thousand and US$188,000 thousand were recognized by the MOEA as an decrease in net investment due to equity transfering ASE (Kunshan) Inc., ASE (WeiHai) Inc., ASE Advanced Semiconductor (Shanghai) Limited. and Suzhou ASEN Semiconductors Co., Ltd. to ASMPT Hong Kong Holding Limited.

(2) US$707 thousand and US$6,777 thousand were recognized by the MOEA as an increase in net investment due to transferring of ASE (Shanghai) Inc.’s equity from ASE Assembly & Test (Shanghai) Limited and ASE Module (Shanghai) Inc. to ASE Mauritius Inc. and due to the merger of ASE Module (Shanghai) Inc. by ASE (Shanghai) Inc., respectively.

(Continued)

Note 8: ASE Test Inc. through a holding company registered in a third region indirectly invested ASE Investment (Kunshan) Limited and ASE Investment (Kunshan) Limited invested ASE (Kunshan) Inc.

Note 9: ASE Investment (Kunshan) Limited decreased capital by cash 20,000 thousand and returned to ASE Assembly & Test (Shanghai) Limited.

Note 10: The difference of US$73,989 thousand between the MOEA approved investment amount and accumulated outflow of investment from Taiwan was capital increased by earnings.

Note 11: The basis for investment income (loss) recognition is from the financial statements audited and attested by other CPA.

(Concluded)

TABLE 10

ASE TECHNOLOGY HOLDING CO., LTD.

INFORMATION OF MAJOR SHAREHOLDERS
DECEMBER 31, 2022

Name of Major Shareholder	Shares	
	Number of Shares	Percentage of Ownership (%)
A.S.E. Enterprises Limited	684,327,886	15.66
Citibank Taiwan: custody of ASE Depository Certificates	314,327,740	7.19
HSBC:custody of the Company's investment account of value investing company	265,024,820	6.06

Note 1: The information of major shareholders presented in this table is provided by Taiwan Depository & Clearing Corporation based on the number of ordinary shares and preferred shares held by shareholders with ownership of 5% or greater, that have been issued without physical registration (included treasury shares) by the Company as of the last business day for the current quarter. The share capital in the parent financial statements may differ from the actual number of shares that have been issued without physical registration because of different preparation basis.

Note 2: If a shareholder delivers their shareholdings to the trust, the above information will be disclosed by the individual trustee who opened the trust account. For shareholders who declare insider shareholdings with ownership greater than 10% in accordance with Security and Exchange Act, the shareholdings include shares held by shareholders and those delivered to the trust over which shareholders have rights to determine the use of trust property. For information relating to insider shareholding declaration, please refer to Market Observation Post System.

THE CONTENTS OF STATEMENTS OF MAJOR ACCOUNTING ITEMS

ASE TECHNOLOGY HOLDING CO., LTD.

STATEMENT OF CHANGES IN INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD
FOR THE YEAR ENDED DECEMBER 31, 2022
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

	Balance, Beginning of Year		Increase in Investment (Note 1)		Decrease in Investment (Note 1)		Balance, End of Year			Net Assets Value (Note 2)		
Investees	Shares	Amount	Shares	Amount	Shares	Amount	Shares	%	Amount	Unit Price (NT Dollar)	Total Amount	Collateral
Ordinary shares												
Unlisted company												
ASE	5,994,143,764	$ 139,413,170	-	$ 3,062,734	-	$ -	5,994,143,764	100	$ 142,475,904	$ 24.97	$ 149,655,622	Nil
SPIL	3,651,748,878	164,686,535	134,000,000	-	-	(50,926)	3,785,748,878	100	164,635,609	25.97	98,304,970	Nil
USIINC	2,717,514,202	34,735,115	209,221,418	10,379,618	-	-	2,926,735,620	100	45,114,733	15.03	43,980,405	Nil
ASESOCIAL	-	-	5,000,000	50,103	-	-	5,000,000	100	50,103	10.02	50,103	Nil
		$ 338,834,820		$ 13,492,455		($ 50,926)			$ 352,276,349		$ 291,991,100	

Note 1: Increase and decrease in investments during the year consisted of acquisition of subsidiaries, the share of profit (loss) and other comprehensive income (loss) of subsidiaries, cash dividends and stock dividends distributed by subsidiaries.

Note 2: Unit price of net assets was calculated based on the subsidiaries' financial statements and the shareholdings the Company held.

ASE TECHNOLOGY HOLDING CO., LTD.

STATEMENT OF LONG-TERM LOANS
AS OF DECEMBER 31, 2022
(In Thousands of New Taiwan Dollars)

Creditor	Credit Amount Dominated in Original Currency, Contract Period and Payment Term	Range of Interest Rates (%)	Balance, End of Year	Collateral
Revolving bank loans				
Bank of Taiwan	Repayable in December 2024	1.51	5,000,000	Nil
Yuanta Bank	Repayable in June 2024	1.43～1.52	3,280,000	Nil
Cathay United	Repayable in April 2024	1.55	2,000,000	Nil
Fubon Bank	Repayable in December 2024	1.60	655,000	Nil
Standard Chartered Bank	Repayable in December 2024	1.52	640,000	Nil
Long-term bills payable				
Ta Ching Bills Finance Corporation	Repayable in March 2024	0.94	2,000,000	Nil
			13,575,000	
	Less: Unamortized discounts		257	
			$ 13,574,743	

ASE TECHNOLOGY HOLDING CO., LTD.

STATEMENT OF GENERAL AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022
(In Thousands of New Taiwan Dollars)

Item	Amount
Payroll and related expense	$ 781,836
Professional fees	65,853
Insurance fees	62,805
Others (Note)	227,649
	$1,138,143

Note: The amount of each item in others does not exceed 10% of the account balance.

ASE TECHNOLOGY HOLDING CO., LTD.

STATEMENT OF EMPLOYEE BENEFITS EXPENSE BY FUNCTION
FOR THE YEAR ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	Year Ended December 31	
	2022	2021
	Classified as Operating Expenses	Classified as Operating Expenses
Employee benefits expense		
Salary	$ 534,294	$ 341,646
Labor and health insurance	18,337	16,554
Pension	3,914	3,596
Compensation to directors	247,542	194,277
Others	62,022	64,537
	$ 866,109	$ 620,610

1. As of December 31, 2022 and 2021, the Company had 106 and 102 employees, respectively. There were both 9 non-employee directors.

2. The company's ordinary shares are listed on the stock exchange and additional information is as follows:

   a. Average labor cost for the years ended December 31, 2022 and 2021 were NT$6,377 thousand and NT$4,584 thousand, respectively.

   b. Average salary for the years ended December 31, 2022 and 2021 were NT$5,508 thousand and NT$3,674 thousand, respectively.

   c. The average salary increased by 49.9% year over year.

   d. The company has set up an audit committee, and no compensation was paid to the supervisor.

(Continued)

e. The company’s salary and compensation policy (including directors, managers and employees):

The board of directors of the Company shall perform an internal performance evaluation of the board of directors at least once a year, and an external independent professional institution or a panel of external experts and scholars shall perform an external performance evaluation of the board of directors once every three years. Reasonable compensation shall be distributed after comprehensive consideration, and the remuneration policy for directors and managers shall be inspected from time to time according to the actual operating conditions as well as relevant laws and regulations.

The compensation of the Company’s independent directors is set at a fixed amount per person annually. For those that do not serve for a full year, the compensation will be calculated in proportion to the number of days of the term that were actually served. The additional compensation of the Company’s independent directors who are also the members of the Company’s Compensation Committee is set at a fixed amount per person annually. For those that do not serve for a full year, the additional compensation will be calculated in proportion to the number of days of the term that were actually served.

The compensation of the Company’s CEO and General Manager is approved by the board of directors, and the compensation of Vice Presidents is determined and paid according to the industry standards. The compensation is regularly evaluated and compared with that of the talent competitors in the same industry every year, so as to ensure the competitiveness of the compensation. The bonus shall be paid according to the Company's earnings and personal performance to achieve the purpose of talent seeking and retention.

The compensation policy applicable to the Company’s management is “Distribution Rules of Employees’ Compensation” which is as the same as that of other employees of the Company.

Pursuant to the Company's Articles of Incorporation, 0.01% (inclusive) to 1% (inclusive) of the profits shall be allocated as compensation to employees and 0.75% (inclusive) or less of the profits should be allocated as remuneration to directors if the Company is profitable. The Compensation Committee will evaluate the remuneration of directors and management on a regular basis according to the corporate governance trend report and the overall compensation market competitiveness report.

(Concluded)