

DEFINITIONS

In this document, unless the context otherwise requires, the following terms shall have the meanings set out below. Certain technical terms are explained in the section headed “Glossary of Technical Terms.”

“Accountants’ Report”	the accountants’ report for the Track Record Period of our Company from our Reporting Accountants, the text of which is set out in Appendix I to this document
“AFRC”	the Accounting and Financial Reporting Council of Hong Kong
“Anji Xunjing”	Anji Xunjing Enterprise Management Consulting Partnership (Limited Partnership) (安吉訊景企業管理合夥企業(有限合夥)), a limited partnership established in the PRC on October 21, 2020, and one of our Share Incentive Platforms
“Articles of Association” or “Articles”	the articles of association of our Company adopted on October 27, 2025, which shall become effective on the [REDACTED] and as amended from time to time, a summary of which is set out in “Appendix III — Summary of Articles of Association” to this document
“associate(s)”	has the meaning ascribed to it under the Listing Rules
“Audit Committee”	the audit committee of our Board
“Board” or “Board of Directors”	the board of Directors
“business day”	a day on which banks in Hong Kong are generally open for normal banking business to the public and which is not a Saturday, Sunday or public holiday in Hong Kong

[REDACTED]

“Changshu Jingling”	Changshu Jingling Enterprise Management Consulting Partnership (Limited Partnership) (常熟景領企業管理諮詢合夥企業(有限合夥)), a limited partnership established in the PRC on July 3, 2020, and one of our Share Incentive Platforms
“Changshu Taijing”	Changshu Taijing Enterprise Management Consulting Partnership (Limited Partnership) (常熟泰景企業管理諮詢合夥企業(有限合夥)), a limited partnership established in the PRC on January 26, 2021, and one of our Share Incentive Platforms

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“Changshu Yijing”	Changshu Yijing Enterprise Management Consulting Partnership (Limited Partnership) (常熟翊景企業管理諮詢合夥企業(有限合夥)), a limited partnership established in the PRC on January 29, 2021, and one of our Share Incentive Platforms
“China” or “PRC”	The People’s Republic of China, but for the purpose of this document and for geographical reference only and except where the context requires otherwise, references in this document to “China” and the “PRC” do not apply to Hong Kong, the Macau Special Administrative Region and Taiwan Region
“close associate(s)”	has the meaning ascribed to it under the Listing Rules
“Companies Ordinance”	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
“Companies (Winding Up and Miscellaneous Provisions) Ordinance”	the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
“Company”, “our Company” or “the Company”	Luxvisions Innovation Technology Corp. Limited (立景創新科技股份有限公司), a company established in the PRC with limited liability on March 16, 2018 which was converted into a joint stock company with limited liability on May 19, 2025
“Company Law” or “PRC Company Law”	the Company Law of the PRC (《中華人民共和國公司法》), as amended, supplemented or otherwise modified from time to time
“connected person(s)”	has the meaning ascribed to it under the Listing Rules
“connected transaction(s)”	has the meaning ascribed to it under the Listing Rules
“Controlling Shareholder(s)”	has the meaning ascribed to it under the Listing Rules and unless the context requires otherwise, refers to Luxvisions Limited, Luxsan Limited, Mr. Wang Laixi (王來喜), Ms. Wang Laichun (王來春), Mr. Wang Laisheng (王來胜) and Ms. Wang Laijiao (王來嬌), and a Controlling Shareholder shall mean each or any of them
“Corporate Governance Code”	the Corporate Governance Code set out in Appendix C1 to the Listing Rules
“Cowell”	Cowell e Holdings Inc. (高偉電子控股有限公司), a company incorporated in the Cayman Islands with limited liability on November 28, 2006, the shares of which are listed on the Main Board of the Stock Exchange (stock code: 1415), and a non-wholly owned subsidiary of our Company

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“Cowell Dongguan”	Dongguan Cowell Optic Electronics Co., Ltd. (東莞高偉光學電子有限公司), a company established in the PRC with limited liability on February 5, 2002, and one of our Major Subsidiaries
“Cowell Group”	Cowell and its subsidiaries
“Cowell Hong Kong”	Cowell Optic Electronics Limited (高偉光學電子有限公司), a company incorporated in Hong Kong with limited liability on March 6, 2002, and one of our Major Subsidiaries
“Cowell Korea”	COWELL ELECTRONICS CO., LTD (formerly known as Cowell World Optic Co., Ltd. and World Optic Co., Ltd.), a company incorporated in Korea with limited liability on January 29, 1997, and a non-wholly owned subsidiary of our Company

[REDACTED]

“CSRC”	the China Securities Regulatory Commission (中國證券監督管理委員會)
“Deed of Non-competition”	the deed of non-competition dated [•], 2026 and executed by our Controlling Shareholders in favor of our Company (for ourselves and as trustee for our subsidiaries), see “Relationship with our Controlling Shareholders” in this document for details

[REDACTED]

“Development Zone Luxvisions”	Guangzhou Development Zone Luxvisions Technology Co., Ltd. (廣州開發區立景科技有限責任公司), a company established in the PRC with limited liability on December 25, 2019, and one of our Major Subsidiaries
“Director(s)”	the director(s) of our Company
“Dongguan Zhaoyuan”	Zhaoyuan (Dongguan) Equity Investment Enterprise (Limited Partnership) (兆圓(東莞)股權投資企業(有限合夥)), a limited partnership established in the PRC on October 19, 2021, and is wholly owned by our Company
“EIT Law”	the Enterprise Income Tax Law of the PRC (《中華人民共和國企業所得稅法》), as enacted by the NPC on March 16, 2007 and effective on January 1, 2008, as amended, supplemented or otherwise modified from time to time
“ESG”	environmental, social and governance

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[REDACTED]

“Extreme Conditions”	the occurrence of “extreme conditions” as announced by any government authority of Hong Kong due to serious disruption of public transport services, extensive flooding, major landslides, large-scale power outage or any other adverse conditions before Typhoon Signal No. 8 or above is replaced with Typhoon Signal No. 3 or below
“F&S” or “Frost & Sullivan”	Frost & Sullivan (Beijing) Inc., Shanghai Branch Co., an international market research consultant and an Independent Third Party
“F&S Report”	the market research report provided by F&S, which was commissioned by our Group in relation to, among other things, the overview of the industries in which our Group operates or intends to operate

[REDACTED]

“Group,” “our Group,” “the Group,” “we,” “us” or “our”	our Company and all of our subsidiaries or, where the context so requires, in respect of the period before our Company became the holding company of our present subsidiaries, the business operated by such subsidiaries or their predecessors (as the case may be)
“Guangzhou Jingxiang”	Guangzhou Jingxiang Management Consulting Partnership (廣州景祥管理諮詢合夥企業(有限合夥)), a limited partnership established in the PRC on November 8, 2023, and one of our Share Incentive Platforms
“Guide” or “Listing Guide”	the Guide for New Listing Applicants, as published by the Stock Exchange on November 29, 2023 and effective on January 1, 2024, as amended or supplemented or otherwise modified from time to time
“H Share(s)”	ordinary share(s) in the share capital of our Company with a nominal value of RMB1.00 each, which are to be listed on the Stock Exchange

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[REDACTED]

“H Shareholder(s)”

holder(s) of H Share(s)

“HKICPA”

the Hong Kong Institute of Certified Public Accountants

[REDACTED]

“Hong Kong” or “HK”

the Hong Kong Special Administrative Region of the PRC

“Hong Kong dollar(s)” or “HKD” or
“HK\$”

Hong Kong dollars(s), the lawful currency of Hong Kong

[REDACTED]

DEFINITIONS

[REDACTED]

“IASB”	International Accounting Standards Board
“IFRS Accounting Standards”	IFRS Accounting Standards as issued by the IASB
“Independent Third Party(ies)”	individual(s) or company(ies), who or which, to the best of our Directors’ knowledge, information and belief, having made all reasonable enquiries, is not a connected person of our Company within the meaning of the Listing Rules

[REDACTED]

“Joint Sponsors”	CITIC Securities (Hong Kong) Limited and China International Capital Corporation Hong Kong Securities Limited
“Latest Practicable Date”	July 22, 2026, being the latest practicable date for the purpose of ascertaining certain information contained in this document prior to its publication

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“Lichi Semiconductor”	Lichi Semiconductor (Guangzhou) Co., Ltd. (立馳半導體(廣州)有限公司), a company established in the PRC with limited liability on November 28, 2022, and a non-wholly owned subsidiary of our Company
“Ligao Dongguan”	Ligao Optics (Dongguan) Co., Ltd. (立高光學(東莞)有限公司), a company established in the PRC with limited liability on November 22, 2021, and a non-wholly owned subsidiary of our Company
[REDACTED]	
“Listing Rules”	the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, as amended or supplemented or otherwise modified from time to time
“LITE-ON Group”	LITE-ON TECHNOLOGY CORPORATION (光寶科技股份有限公司), LITE-ON Electronics (GUANGZHOU) Limited (光寶電子(廣州)有限公司) and LITE-ON TRADING USA. INC.
“Luxintelligence Guangzhou”	Guangzhou LuxIntelligence Technology Co., Ltd. (廣州立智感知科技有限公司), a company established in the PRC with limited liability on January 15, 2025, and a non-wholly owned subsidiary of our Company
“Luxsan Limited”	Luxsan Limited (景汕有限公司), a company incorporated in Hong Kong with limited liability on January 7, 2022, which is owned as to 34% by Ms. Wang Laichun, 33% by Mr. Wang Laisheng and 33% by Ms. Wang Laijiao, and one of our Controlling Shareholders
“Luxsense Dongguan”	Dongguan LuxSense Innovation Electronic Limited (東莞立騰創新電子有限公司), a company established in the PRC with limited liability on March 2, 2022, and a non-wholly owned subsidiary of our Company
“Luxshare Limited”	Luxshare Limited (立訊有限公司), a company incorporated in Hong Kong with limited liability on August 27, 1999, which is owned as to 50% by Ms. Wang Laichun and 50% by Mr. Wang Laisheng, and one of the controlling shareholders of Luxshare Precision
“Luxshare Limited Associates”	Luxshare Limited and its associates which, for the purpose of this document and unless the context otherwise requires, excludes the Luxshare Precision Group

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“Luxshare Precision”	Luxshare Precision Industry Co., Ltd. (立訊精密工業股份有限公司) (formerly known as Luxshare Precision Industry (Shenzhen) Co., Ltd. (立訊精密工業(深圳)有限公司) and Shenzhen Luxshare Precision Industrial Co., Ltd. (深圳立訊精密工業股份有限公司)), a PRC company established on May 24, 2004, the A shares of which are listed on the Shenzhen Stock Exchange (stock code: 002475) and the H shares of which are listed on the Stock Exchange (stock code: 2475)
“Luxshare Precision Group”	Luxshare Precision and its subsidiaries which, for the purpose of this document and unless the context otherwise requires, excludes the Time Interconnect Group
“Luxvisions Changshu”	Changshu Luxvisions Information Technology Limited (常熟立景信息科技有限公司), a company established in the PRC with limited liability on August 14, 2020, and a wholly-owned subsidiary of our Company
“Luxvisions Dongguan”	Dongguan Luxvisions Innovation Technology Co., Ltd. (東莞立景創新科技有限公司), a company established in the PRC with limited liability on September 28, 2025, and a wholly-owned subsidiary of our Company
“Luxvisions Hong Kong”	Luxvisions Innovation Technology Limited (立景創新科技有限公司), a company incorporated in Hong Kong with limited liability on March 6, 2018, and one of our Major Subsidiaries
“Luxvisions Innovation Group”	our Company and its subsidiaries which, for the purpose of this document and unless the context otherwise requires, excludes the Cowell Group
“Luxvisions Ji’an”	Luxvisions Innovation Technology (Ji’an) Co., Ltd. (立景創新科技(吉安)有限公司), a company established in the PRC with limited liability on March 14, 2019, and a wholly-owned subsidiary of our Company
“Luxvisions Limited”	Luxvisions Innovation Limited (立景創新有限公司), a company incorporated in Hong Kong with limited liability on February 27, 2018, which is owned as to approximately 56.34% by Mr. Wang Laixi and approximately 43.66% by Luxsan Limited, and one of our Controlling Shareholders
“Luxvisions Shanghai”	Luxvisions Opto (Shanghai) Co., Ltd. (立景精密光學(上海)有限公司), a company established in the PRC with limited liability on October 12, 1994, and a non-wholly owned subsidiary of our Company
“Luxvisions Shangrao”	Shangrao Luxvisions Innovation Technology Limited (上饒市立景創新科技有限公司), a company established in the PRC with limited liability on April 16, 2019, and one of our Major Subsidiaries

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“Luxvisions Shenzhen”	Luxvisions Innovation (Shenzhen) Technology Co., Ltd. (立景創新(深圳)科技有限公司), a company established in the PRC with limited liability on March 11, 2025, and a wholly-owned subsidiary of our Company
“Luxvisions Vietnam”	Luxvisions Innovation Technology (Nghe An) Limited (越南立景創新科技(義安)有限公司), a company incorporated in Vietnam with limited liability on May 18, 2023, and a wholly-owned subsidiary of our Company
“Main Board”	the stock exchange (excluding the option market) operated by the Stock Exchange which is independent from and operated in parallel with the GEM (formerly known as the Growth Enterprise Market) of the Stock Exchange
“Major Subsidiaries”	the major subsidiaries of our Company as listed in “History, Development and Corporate Structure — Our Major Subsidiaries” in this document
“MIIT”	the Ministry of Industry and Information Technology of the PRC (中華人民共和國工業和信息化部)
“MOFCOM”	the Ministry of Commerce of the PRC (中華人民共和國商務部)
“NDRC”	the National Development and Reform Commission of the State Council of the PRC (中華人民共和國國家發展和改革委員會)
“Nomination Committee”	the nomination committee of our Board

[REDACTED]

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[REDACTED]

“Overseas Listing Trial Measures”	the Trial Administrative Measures of Overseas Securities Offering and Listing by Domestic Companies (《境內企業 境外發行證券和上市管理試行辦法》) and five supporting guidelines promulgated by the CSRC on February 17, 2023 and effective on March 31, 2023
“PBOC”	the People’s Bank of China (中國人民銀行), the central bank of the PRC
“PRC government”	the central government of the PRC and all governmental subdivisions (including provincial, municipal and other regional or local government entities) and organizations of such government or, as the context requires, any of them
“PRC Legal Advisors”	Zhong Lun Law Firm, our legal advisor as to PRC laws in connection with the [REDACTED]
“[REDACTED] Investment(s)”	the [REDACTED] investment(s) in our Company, details of which are set out in “History, Development and Corporate Structure — [REDACTED] Investments”
“[REDACTED] Investor(s)”	the investor(s) of the [REDACTED] Investments, details of which are set out in “History, Development and Corporate Structure — [REDACTED] Investments”

[REDACTED]

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“Puji Optoelectronics” Guangzhou Puji Optoelectronics Co., Ltd. (廣州譜極光電有限公司), a company established in the PRC with limited liability on November 13, 2023, and a non-wholly owned subsidiary of our Company

“R&D” research and development

[REDACTED]

“Remuneration Committee” the remuneration committee of our Board

“Renminbi” or “RMB” the lawful currency of the PRC

“Reporting Accountants” KPMG, our reporting accountants

“SAFE” the State Administration of Foreign Exchange of the PRC (中華人民共和國國家外匯管理局)

“SAMR” the State Administration for Market Regulation of the PRC (中華人民共和國國家市場監督管理總局)

“SCNPC” the Standing Committee of the National People’s Congress (全國人民代表大會常務委員會)

“Securities and Futures Commission”
or “SFC” the Securities and Futures Commission of Hong Kong

“Series A Financing” one of the [REDACTED] Investments in our Company, the details of which are set out in “History, Development and Corporate Structure — Major Corporate Developments and Major Shareholding Changes of our Group”

“Series A+ Financing” one of the [REDACTED] Investments in our Company, the details of which are set out in “History, Development and Corporate Structure — Major Corporate Developments and Major Shareholding Changes of our Group”

“Series A2 Financing” one of the [REDACTED] Investments in our Company, the details of which are set out in “History, Development and Corporate Structure — Major Corporate Developments and Major Shareholding Changes of our Group”

“Series A2+ Financing” one of the [REDACTED] Investments in our Company, the details of which are set out in “History, Development and Corporate Structure — Major Corporate Developments and Major Shareholding Changes of our Group”

“Series B Financing” one of the [REDACTED] Investments in our Company, the details of which are set out in “History, Development and Corporate Structure — Major Corporate Developments and Major Shareholding Changes of our Group”

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“SFO”	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
“Share(s)”	ordinary share(s) in the share capital of our Company with a nominal value of RMB1.00 each, comprising the H Share(s) and the Unlisted Share(s)
“Share Incentive Platforms”	Yijing Limited, Guangzhou Jingxiang, Changshu Yijing, Changshu Jingling, Changshu Taijing and Anji Xunjing, our share incentive platforms
“Shareholder(s)”	holder(s) of our Share(s)
	[REDACTED]
“STA”	the State Taxation Administration of the PRC (中華人民共和國國家稅務總局)
	[REDACTED]
“State Council”	the State Council of the PRC (中華人民共和國國務院)
“Stock Exchange” or “Hong Kong Stock Exchange”	The Stock Exchange of Hong Kong Limited, a wholly owned subsidiary of Hong Kong Exchanges and Clearing Limited
“subsidiary(ies)”	has the meaning ascribed to it under the Listing Rules
“substantial shareholder(s)”	has the meaning ascribed to it under the Listing Rules
“Time Interconnect”	Time Interconnect Technology Limited (匯聚科技有限公司), a company incorporated in the Cayman Islands with limited liability on June 15, 2017, the shares of which are listed on the Main Board of the Stock Exchange (stock code: 1729), and a non-wholly owned subsidiary of Luxshare Precision
“Time Interconnect Group”	Time Interconnect and its subsidiaries
“Track Record Period”	the three years ended December 31, 2025 and the five months ended May 31, 2026
	[REDACTED]
“Unlisted Share(s)”	ordinary Share(s) issued by our Company with a nominal value of RMB1.00 each, which is/are not listed on any stock exchange
“U.S.” or “United States”	the United States of America, its territories, its possessions and all areas subject to its jurisdiction

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“U.S. dollar(s)” or “US\$” United States dollar(s), the lawful currency of the United States

[REDACTED]

“Yijing Limited” Yi Jing Co., Limited (翊璟有限公司), a company incorporated in Hong Kong with limited liability on July 10, 2020, and one of our Share Incentive Platforms

“%” percent

For ease of reference, the names of Chinese laws and regulations, governmental authorities, institutions, natural persons or other entities (including certain of our subsidiaries) have been included in the document in both the Chinese and English languages and in the event of any inconsistency, the Chinese versions shall prevail. English translations of company names and other terms from the Chinese language are provided for identification purposes only.

Certain amounts and percentage figures included in this document were subjected to rounding adjustments. Accordingly, figures shown as totals in certain tables may not be arithmetic aggregation of the figures preceding them.

For the purpose of this document, references to “provinces” of China include provinces, municipalities under direct administration of the central government and provincial-level autonomous regions.

Unless the context otherwise requires, references to “2023”, “2024” and “2025” in this document refer to our financial year ended December 31 of such year.