



## LEGAL OPINION

**To** Lens Technology Co., Ltd.  
**CC** CITIC Securities (Hong Kong) Limited  
CLSA Limited  
Merrill Lynch (Asia Pacific) Limited  
**Subject** Applicability and Impact of U.S. Tariffs  
**From** Nate Bush, Partner  
**Date** June 30, 2025

1. We, DLA Piper Singapore Pte. Ltd. ("DLA Piper" or "we"), have been engaged to act as sanctions counsel to Lens Technology Co., Ltd. (together with its subsidiaries, "Lens Technology" or the "Company") in connection with the contemplated Hong Kong Initial Public Offering ("IPO") and to assist with providing responses to the underlying question(s) from the Hong Kong Exchanges and Clearing Limited ("HKEX").
2. As instructed by the Company, we did not conduct comprehensive due diligence regarding the overall sanctions risks during the Track Record Period ("TRP")<sup>1</sup> nor assess suitability for listing. This Legal Opinion only addresses recent tariff measures implemented by the U.S.
3. On February 1, 2025, under the International Emergency Economic Powers Act ("IEEPA") President Trump issued an executive order ("February 1 Executive Order" ) imposing an additional 10 percent ad valorem rate of duty on all articles that are products of the PRC, to end the direct flow of fentanyl and other synthetic opioids from the PRC ("IEEPA Fentanyl Tariffs"), effective on February 4, 2025.<sup>2</sup>
4. The IEEPA Fentanyl Tariffs were imposed on top of any existing tariffs applicable to imports from the PRC, including not only base rates set out in the U.S. Harmonized Tariff Schedule ("HTSUS"), but also any special tariffs already in force, such as antidumping or countervailing duties ("AD/CVD") and duties applicable under Section 232 of the Trade Expansion Act of 1962 ("Section 232") or Section 301 of the Trade Act of 1974.
5. The February 1 Executive Order provided that imports from the PRC were ineligible for "de minimis" benefits under Section 321(a)(2)(C) of the Tariff Act of 1930 (19 U.S.C. § 1321(a)(2)(C)). Under this provision, certain shipments of imports valued at \$800 or less may be imported into the United States duty-free.

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<sup>1</sup> The financial years ended December 31, 2022, 2023 and 2024.

<sup>2</sup> <https://www.whitehouse.gov/presidential-actions/2025/02/imposing-duties-to-address-the-synthetic-opioid-supply-chain-in-the-peoples-republic-of-china/>.



6. On February 5, 2025, the February 1 Executive Order was amended to state that the "de minimis" treatment remains available, but may cease to be available once adequate systems are put in place to process and collect such tariffs.<sup>3</sup>
7. On March 3, 2025, President Trump further amended the February 1 Executive Order to increase the IEEPA Fentanyl Tariffs from 10% to 20% on products from the PRC.<sup>4</sup>
8. On April 2, 2025, President Trump signed an Executive Order 14257 (Regulating Imports With a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits) announcing "reciprocal" tariffs under the IEEPA citing lack of reciprocity in bilateral trade relationships, disparate tariff rates and non-tariff barriers, and harmful foreign economic policies as an unusual and extraordinary threat to the national security and economy of the United States.<sup>5</sup>
9. These tariffs imposed an additional 10% ad valorem duty on imports from all trading partners other than Canada and Mexico as of April 5, 2025 ("IEEPA Universal Tariffs") and a country-specific rates to be applied to other delineated countries as of April 9, 2025 ("IEEPA Reciprocal Tariffs"). For China, the applicable rate of IEEPA Reciprocal Tariffs was 34%.
10. Certain products subject to tariffs under Section 232 such as articles and derivatives of steel and aluminum, and automobiles and automotive parts, were exempt from these IEEPA Universal Tariffs and IEEPA Reciprocal Tariffs.
11. On April 2, 2025, President Trump issued a second executive order ("April 2 Executive Order") eliminating duty-free de minimis treatment for low-value imports (valued at or under \$800) from the PRC (including Hong Kong) to be effective on May 2, 2025.<sup>6</sup> All postal items containing goods sent through the international postal network were to be subject to a duty rate of either 30% of their value or \$25 per item (increasing to \$50 per item after June 1, 2025). Imported goods sent through means other than the international postal network that are valued at or under \$800 and that would otherwise qualify for the de minimis exemption were to be subject to all applicable duties (the general tariffs, 301 tariffs, etc.)
12. On April 8, 2025, President Trump issued an executive order amending the 30% tariff on low-value imports to 90%.<sup>7</sup> The \$25 per item (before June 1, 2025) was increased to \$75, and the \$50 per item (after June 1, 2025) was increased to \$150.

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<sup>3</sup> <https://www.whitehouse.gov/presidential-actions/2025/02/amendment-to-duties-addressing-the-synthetic-opioid-supply-chain-in-the-peoples-republic-of-china/>

<sup>4</sup> <https://www.whitehouse.gov/presidential-actions/2025/03/further-amendment-to-duties-addressing-the-synthetic-opioid-supply-chain-in-the-peoples-republic-of-china/>

<sup>5</sup> Exec. Order No. 14,257, 90 Fed. Reg. 15,041 (April 2, 2025).

<sup>6</sup> <https://www.whitehouse.gov/fact-sheets/2025/04/fact-sheet-president-donald-j-trump-closes-de-minimis-exemptions-to-combat-chinas-role-in-americas-synthetic-opioid-crisis/>

<sup>7</sup> <https://www.whitehouse.gov/presidential-actions/2025/04/amendment-to-recipicol-tariffs-and-updated-duties-as-applied-to-low-value-imports-from-the-peoples-republic-of-china/>



13. On April 9, 2025, the 90% tariff on low-value imports was increased to 120%.<sup>8</sup> The \$75 per item (before June 1, 2025) was increased to \$100, and the \$150 per item (after June 1, 2025) was increased to \$200.
14. Also on April 9, 2025, President Trump suspended the IEEPA Reciprocal Tariffs for all countries except China for a period of 90 days to allow for negotiations, leaving a 10% IEEPA Universal Tariffs in place.<sup>9</sup> On the same day, President Trump increased the IEEPA Reciprocal Tariffs on China to 125%.<sup>10</sup>
15. On April 11, 2025, Presidential Memoranda (Clarification of Exceptions Under Executive Order 14257 of April 2, 2025, as Amended) clarified that "semiconductors" are not subject to the ad valorem duties imposed under Executive Order 14257.<sup>11</sup> Specifically, the Presidential Memoranda stated that all products properly classified in the headings and subheadings of the HTSUS codes listed below will be excluded from the IEEPA Universal Tariffs and IEEPA Reciprocal Tariffs on merchandise entered for consumption, or withdrawn from warehouse for consumption, on or after April 5, 2025.
16. The HTSUS codes are:
  - 8471
  - 847330
  - 8486
  - 85171300
  - 85176200
  - 85235100
  - 8524
  - 85285200
  - 85411000
  - 85412100
  - 85412900
  - 85413000
  - 85414910
  - 85414970
  - 85414980
  - 85414995
  - 85415100
  - 85415900
  - 85419000

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<sup>8</sup> <https://www.whitehouse.gov/presidential-actions/2025/04/modifying-reciprocal-tariff-rates-to-reflect-trading-partner-retaliation-and-alignment/>

<sup>9</sup> Exec. Order No. 14,266, 90 Fed. Reg. 15,625 (April 9, 2025).

<sup>10</sup> *Id.*

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17. Although the Presidential Memoranda referred to these items as "semiconductors," these HTSUS codes include certain electronics, including smartphones, laptops, and televisions. To the extent the Company's products are incorporated into finished products that are classified under these HTSUS codes when imported into the U.S., they would be exempt from the IEEPA Universal Tariffs and IEEPA Reciprocal Tariffs. The Presidential Memoranda also did not address the IEEPA Fentanyl Tariff, meaning that the 20% IEEPA Fentanyl Tariffs remain on these "semiconductor" items.
18. On April 14, 2025, the U.S. Commerce Department announced the initiation of an investigation under Section 232 on the effects on U.S. national security of imports of semiconductors and semiconductor manufacturing equipment.<sup>12</sup> The scope of the investigation is described as "semiconductors, semiconductor manufacturing equipment [SME], and their derivative products. This includes, among other things, semiconductor substrates and bare wafers, legacy chips, leading-edge chips, microelectronics, and SME components. Derivative products include downstream products that contain semiconductors, such as those that make up the electronics supply chain."
19. Generally, Section 232 investigations can take up to 270 days to complete, but the Trump administration has signaled it intends to move faster possibly within the next month or two.<sup>13</sup>
20. Accordingly, Company's products that are incorporated into finished products that are classified under these HTSUS when imported into the U.S. would remain subject to the pending Section 232 investigation on semiconductor products.
21. On May 12, 2025, the U.S. and China released a joint statement,<sup>14</sup> and the White House published an executive order announcing an agreement to reduce the IEEPA Reciprocal Tariffs to 10% from 125%.<sup>15</sup> The Fentanyl IEEPA Tariffs of 20% remain. Accordingly, as of May 14, 2025, imports from the PRC would be subject to a 30% tariff, comprising 20% Fentanyl Tariffs and 10% IEEPA Reciprocal Tariffs. The 10% IEEPA Reciprocal Tariffs will rise to 34% if an agreement is not reached by August 14, 2025.
22. In addition, the agreement provided that the U.S. would lower the de minimis rate on low-value imports from 120% to 54%, or \$100 per postal item.
23. Based on the above, the Company's products that are NOT classified under the above HTSUS when imported into the U.S. would be subject to a tariff of 30% until August 14, 2025.

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<sup>12</sup> Notice of Request for Public Comments on Section 232 National Security Investigation of Imports of Semiconductors and Semiconductor Manufacturing Equipment, 90 Fed. Reg. 15,950 (April 16, 2025).

<sup>13</sup> <https://www.politico.com/news/2025/04/13/commerce-launch-section-232-semiconductor-probe-00287938>

<sup>14</sup> <https://www.whitehouse.gov/briefings-statements/2025/05/joint-statement-on-u-s-china-economic-and-trade-meeting-in-geneva/>

<sup>15</sup> <https://www.whitehouse.gov/presidential-actions/2025/05/modifying-reciprocal-tariff-rates-to-reflect-discussions-with-the-peoples-republic-of-china/>



24. According to the "Revenue and Segment Information" in the Company's Prospectus, the Company's products include the following end use products and services:
- a) Smartphone and computers;
  - b) Smart vehicles and cockpits;
  - c) Intelligent head-mounted displays and smart wearables;
  - d) Other smart devices;
  - e) Scraps and materials;
  - f) Processing fee; and
  - g) Others
25. The Company provided a list of all products directly exported to the U.S. during the TRP. The Chinese Harmonized System ("HS codes") of the products are:
- 8473309000
  - 8517793000
  - 3926909090
  - 4202920000
  - 8517799000
  - 8529902090
  - 8708299000
  - 8524914000
  - 4202320000
26. The Harmonized System Code is an international standard classification system for goods, developed by the World Customs Organization. It is widely adopted by the majority of countries and regions around the globe to facilitate transparency and efficiency in international trade. The first six digits of the HS Code are universally consistent across countries.
27. Based on the Chinese HS codes provided, products classified as 8473309000 (touchscreens for laptop keyboards and protective window covers for computers) corresponds to HTSUS subheading 847330, and 8524914000 (dashboard display screens for vehicles and touch control liquid crystal displays for vehicles) corresponds to HTSUS heading 8524, which are both exempt from the IEEPA Universal Tariffs and IEEPA Reciprocal Tariffs.
28. We understand that touchscreens for laptop keyboards and protective window covers for computers fall within the smartphone and computer segment, and dashboard display screens for vehicles and touch control liquid crystal displays for vehicles fall within smart vehicles and cockpits. The products in these two segments, if they fall into the excluded HTSUS codes, are exempt from the IEEPA Universal Tariffs and IEEPA Reciprocal Tariffs.



29. The products in other segments that do not fall into one of the excluded HTSUS codes, if imported into the U.S., may be subject to the 30% (stacking the IEEPA Fentanyl Tariffs and IEEPA Universal Tariffs).
30. Such tariffs are in addition to general MFN tariffs, trade remedies, Section 301 duties, and other applicable U.S. tariffs. Such tariffs do not include any "national security" tariffs that may be imposed pursuant to pending Section 232 investigations.
31. On May 28, 2025, a three-judge panel of the U.S. Court of International Trade (CIT) issued an opinion<sup>16</sup> enjoining the enforcement of IEEPA Universal Tariffs, IEEPA Reciprocal Tariffs and IEEPA Fentanyl Tariffs based on the use of IEEPA as tariff authority. The CIT ordered the US Government to effectuate the permanent injunction against the IEEPA tariff orders within 10 calendar days of the CIT's decision (by June 7, 2025). The US Government has promptly appealed the CIT's decision to the Court of Appeals of the Federal Circuit ("Federal Circuit") on the same day sought to stay the CIT's permanent injunction. On May 29, 2025, the Federal Circuit granted the stay.
32. Accordingly, as of June 30, 2025, the IEEPA Universal Tariffs, IEEPA Reciprocal Tariffs and IEEPA Fentanyl Tariffs will continue to be enforced, subject to the outcome of further appeals.

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Yours faithfully

A handwritten signature in blue ink, appearing to read 'Nathan Bush', written over a horizontal line.

For and on behalf of  
DLA PIPER SINGAPORE PTE. LTD.

NATHAN BUSH  
Partner  
nathan.bush@dlapiper.com

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<sup>16</sup> <https://storage.courtlistener.com/recap/gov.uscourts.cit.17080/gov.uscourts.cit.17080.55.0.pdf>



## LEGAL OPINION

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  22. In addition, the agreement provided that the U.S. would lower the de minimis rate on low-value imports from 120% to 54%, or \$100 per postal item.
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29. The products in other segments that do not fall into one of the excluded HTSUS codes, if imported into the U.S., may be subject to the 30% (stacking the IEEPA Fentanyl Tariffs and IEEPA Universal Tariffs).
30. Such tariffs are in addition to general MFN tariffs, trade remedies, Section 301 duties, and other applicable U.S. tariffs. Such tariffs do not include any "national security" tariffs that may be imposed pursuant to pending Section 232 investigations.
31. On May 28, 2025, a three-judge panel of the U.S. Court of International Trade (CIT) issued an opinion<sup>16</sup> enjoining the enforcement of IEEPA Universal Tariffs, IEEPA Reciprocal Tariffs and IEEPA Fentanyl Tariffs based on the use of IEEPA as tariff authority. The CIT ordered the US Government to effectuate the permanent injunction against the IEEPA tariff orders within 10 calendar days of the CIT's decision (by June 7, 2025). The US Government has promptly appealed the CIT's decision to the Court of Appeals of the Federal Circuit ("Federal Circuit") on the same day sought to stay the CIT's permanent injunction. On May 29, 2025, the Federal Circuit granted the stay.
32. Accordingly, as of June 30, 2025, the IEEPA Universal Tariffs, IEEPA Reciprocal Tariffs and IEEPA Fentanyl Tariffs will continue to be enforced, subject to the outcome of further appeals.

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Yours faithfully

A handwritten signature in blue ink, appearing to read 'Nathan Bush', written over a horizontal line.

For and on behalf of  
DLA PIPER SINGAPORE PTE. LTD.

NATHAN BUSH  
Partner  
nathan.bush@dlapiper.com

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<sup>16</sup> <https://storage.courtlistener.com/recap/gov.uscourts.cit.17080/gov.uscourts.cit.17080.55.0.pdf>