

English Translation of Financial Statements Originally Issued in Chinese

**SENSORTEK TECHNOLOGY CORP.**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

The financial statements have been originally issued in Chinese. If there is any inconsistency or ambiguity between the English version and the Chinese version, the Chinese version shall prevail.

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/09/30	2019/12/31	2019/09/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,743,561	909,984	865,692
Current financial assets at fair value through profit or loss	201,239	0	0
Current financial assets at fair value through other comprehensive income	49,950	0	0
Current financial assets at amortised cost	2,565,500	1,191,800	813,900
Accounts receivable, net	269,678	363,800	301,391
Accounts receivable due from related parties, net	219,969	175,262	286,643
Other receivables	24,985	4,142	33,532
Current inventories	382,448	439,684	363,881
Prepayments	43,179	54,980	30,569
Other current assets	200	536	1,072
<b>Total current assets</b>	<b>5,500,709</b>	<b>3,140,188</b>	<b>2,696,680</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	29,750	0	0
Property, plant and equipment	96,105	91,748	62,189
Right-of-use assets	20,039	17,466	18,558
Intangible assets	11,084	2,300	2,526
Other non-current assets	8,263	5,863	5,864
<b>Total non-current assets</b>	<b>165,241</b>	<b>117,377</b>	<b>89,137</b>
<b>Total assets</b>	<b>5,665,950</b>	<b>3,257,565</b>	<b>2,785,817</b>
<b>Current liabilities</b>			
Current borrowings	7,407	0	0
Accounts payable	616,844	669,038	693,840
Other payables	535,810	424,611	353,203
Other payables to related parties	5,896	7,133	7,340
Current tax liabilities	143,100	187,228	138,444
Current lease liabilities	6,183	4,045	4,029
Other current liabilities	8,848	1,614	4,136
<b>Total current liabilities</b>	<b>1,324,088</b>	<b>1,293,669</b>	<b>1,200,992</b>
<b>Non-current liabilities</b>			
Non-current lease liabilities	13,222	12,532	13,549
Other non-current liabilities	122,076	128,110	126,381
<b>Total non-current liabilities</b>	<b>135,298</b>	<b>140,642</b>	<b>139,930</b>
<b>Total liabilities</b>	<b>1,459,386</b>	<b>1,434,311</b>	<b>1,340,922</b>
<b>Share capital</b>			
Ordinary share	489,126	377,813	377,813
<b>Total Share Capital</b>	<b>489,126</b>	<b>377,813</b>	<b>377,813</b>
<b>Capital surplus</b>			
<b>Total capital surplus</b>	<b>2,191,897</b>	<b>49,228</b>	<b>36,524</b>
<b>Retained earnings</b>			
Legal reserve	170,464	38,174	38,174
Unappropriated retained earnings (accumulated deficit)	1,355,497	1,358,039	992,384
<b>Total retained earnings</b>	<b>1,525,961</b>	<b>1,396,213</b>	<b>1,030,558</b>
<b>Other equity interest</b>			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-420	0	0
<b>Total other equity interest</b>	<b>-420</b>	<b>0</b>	<b>0</b>
<b>Total equity</b>	<b>4,206,564</b>	<b>1,823,254</b>	<b>1,444,895</b>
<b>Total liabilities and equity</b>	<b>5,665,950</b>	<b>3,257,565</b>	<b>2,785,817</b>
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/3rd	2019/3rd	2020/01/01To2020/09/30	2019/01/01To2019/09/30
<b>Income Statement</b>				
Total operating revenue	1,500,516	1,457,762	3,875,528	3,413,853
Total operating costs	874,301	835,515	2,279,483	1,942,128
Gross profit (loss) from operations	626,215	622,247	1,596,045	1,471,725
Gross profit (loss) from operations	626,215	622,247	1,596,045	1,471,725
Operating expenses				
Selling expenses	28,025	30,010	71,808	69,208
Administrative expenses	36,138	11,497	92,080	68,969
Research and development expenses	111,157	113,371	267,782	250,027
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	10	0	40
Total operating expenses	175,320	154,888	431,670	388,244
Net operating income (loss)	450,895	467,359	1,164,375	1,083,481
Non-operating income and expenses				
Total interest income	6,194	2,419	16,458	4,742
Total other income	4	0	4	0
Other gains and losses, net	-5,462	-707	-2,473	5,920
Finance costs, net	386	200	1,166	534
Total non-operating income and expenses	350	1,512	12,823	10,128
Profit (loss) from continuing operations before tax	451,245	468,871	1,177,198	1,093,609
Total tax expense (income)	53,748	55,305	140,698	136,364
Profit (loss) from continuing operations	397,497	413,566	1,036,500	957,245
Profit (loss)	397,497	413,566	1,036,500	957,245
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-50	0	-50	0
Components of other comprehensive income that will not be reclassified to profit or loss	-50	0	-50	0
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-288	0	-370	0
Components of other comprehensive income that will be reclassified to profit or loss	-288	0	-370	0
Total other comprehensive income	-338	0	-420	0
Total comprehensive income	397,159	413,566	1,036,080	957,245
Basic earnings per share				
Total basic earnings per share	8.13	9.12	22.10	21.17
Diluted earnings per share				
Total diluted earnings per share	8.11	9.08	22.04	20.99

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Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/09/30	2019/01/01To2019/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	1,177,198	1,093,609
Profit (loss) before tax	1,177,198	1,093,609
Depreciation expense	57,196	35,265
Amortization expense	3,558	1,564
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	40
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,239	0
Interest expense	1,166	534
Interest income	-16,458	-4,742
Share-based payments	33,904	0
Impairment loss on non-financial assets	1,686	35,424
Unrealized foreign exchange loss (gain)	8,956	-1,124
Total adjustments to reconcile profit (loss)	88,769	66,961
Decrease (increase) in accounts receivable	93,141	-109,576
Decrease (increase) in accounts receivable due from related parties	-46,717	-195,955
Decrease (increase) in other receivable	-16,931	-8,951
Decrease (increase) in inventories	55,550	-69,587
Decrease (increase) in prepayments	6,112	6,422
Adjustments for decrease (increase) in other current assets	336	200
Total changes in operating assets	91,491	-377,447
Increase (decrease) in accounts payable	-50,710	294,481
Increase (decrease) in other payable	98,399	168,519
Increase (decrease) in other payable to related parties	-1,237	3,775
Adjustments for increase (decrease) in other current liabilities	7,234	2,689
Increase (decrease) in other operating liabilities	16,698	77,140
Total changes in operating liabilities	70,384	546,604
Total changes in operating assets and liabilities	161,875	169,157
Total adjustments	250,644	236,118
Cash inflow (outflow) generated from operations	1,427,842	1,329,727
Interest received	12,546	2,710
Interest paid	-937	-292
Income taxes refund (paid)	-185,355	-46,338
Net cash flows from (used in) operating activities	1,254,096	1,285,807
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-80,120	0
Acquisition of financial assets at amortised cost	-2,981,500	-813,900
Proceeds from repayments of financial assets at amortised cost	1,607,800	0
Acquisition of financial assets at fair value through profit or loss	-200,000	0
Acquisition of property, plant and equipment	-63,104	-37,958
Increase in refundable deposits	-2,459	-5,375
Decrease in refundable deposits	60	0
Acquisition of intangible assets	-4,705	-2,125
Net cash flows from (used in) investing activities	-1,724,028	-859,358
Cash flows from (used in) financing activities		
Increase in short-term loans	555,129	0
Decrease in short-term loans	-547,643	0
Increase in guarantee deposits received	0	41,801
Decrease in guarantee deposits received	-2,455	0
Payments of lease liabilities	-3,694	-3,207
Cash dividends paid	-831,189	-141,070
Proceeds from issuing shares	2,134,355	0
Other financing activities	10,160	692
Net cash flows from (used in) financing activities	1,314,663	-101,784
Effect of exchange rate changes on cash and cash equivalents	-11,154	1,449
Net increase (decrease) in cash and cash equivalents	833,577	326,114
Cash and cash equivalents at beginning of period	909,984	539,578
Cash and cash equivalents at end of period	1,743,561	865,692
Cash and cash equivalents reported in the statement of financial position	1,743,561	865,692

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Financial year: Yearly

Unit: NT\$ thousand

**2020/09/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity
Equity at beginning of period	377,813	377,813	49,228	38,174	1,358,039	1,396,213	0	0		1,823,254
Legal reserve appropriated	0	0	0	132,290	-132,290	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	-831,189	-831,189	0	0		-831,189
Stock dividends of ordinary share	75,563	75,563	0	0	-75,563	-75,563	0	0		0
Other changes in capital surplus	0	0	10,160	0	0	0	0	0		10,160
Profit (loss)	0	0	0	0	1,036,500	1,036,500	0	0		1,036,500
Other comprehensive income	0	0	0	0	0	0	-420	-420		-420
Total comprehensive income	0	0	0	0	1,036,500	1,036,500	-420	-420		1,036,080
Issue of shares	35,750	35,750	2,098,605	0	0	0	0	0		2,134,355
Share-based payments	0	0	33,904	0	0	0	0	0		33,904
Total increase (decrease) in equity	111,313	111,313	2,142,669	132,290	-2,542	129,748	-420	-420		2,383,310
Equity at end of period	489,126	489,126	2,191,897	170,464	1,355,497	1,525,961	-420	-420		4,206,564

**2019/09/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Total other equity interest	Treasury shares	Total equity
Equity at beginning of period	241,146	241,146	8,680	5,546	326,275	331,821	0	0	581,647
Legal reserve appropriated	0	0	0	32,628	-32,628	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-141,070	-141,070	0	0	-141,070
Stock dividends of ordinary share	117,438	117,438	0	0	-117,438	-117,438	0	0	0
Other changes in capital surplus	0	0	692	0	0	0	0	0	692
Profit (loss)	0	0	0	0	957,245	957,245	0	0	957,245
Total comprehensive income	0	0	0	0	957,245	957,245	0	0	957,245
Others	19,229	19,229	27,152	0	0	0	0	0	46,381
Total increase (decrease) in equity	136,667	136,667	27,844	32,628	666,109	698,737	0	0	863,248
Equity at end of period	377,813	377,813	36,524	38,174	992,384	1,030,558	0	0	1,444,895