

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

JUNE 30, 2021, DECEMBER 31, 2020

AND JUNE 30, 2020

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.

Financial Statement — Balance Sheet

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	3,402,027	3,086,052	1,895,897
Current financial assets at fair value through profit or loss	345,914	342,873	0
Current financial assets at fair value through other comprehensive income	393,403	282,073	0
Current financial assets at amortised cost	620,500	1,160,500	2,738,000
Accounts receivable, net	315,594	295,821	324,144
Accounts receivable due from related parties, net	173,997	157,072	146,583
Other receivables	4,088	8,986	6,100
Current inventories	425,377	320,395	605,743
Prepayments	57,833	63,446	69,305
Other current assets	170	1,509	223
Total current assets	5,738,903	5,718,727	5,785,995
Non-current assets			
Non-current financial assets at fair value through profit or loss	20,051	0	0
Non-current financial assets at fair value through other comprehensive income	191,260	110,164	30,038
Property, plant and equipment	534,770	239,464	77,339
Right-of-use assets	24,107	18,420	15,283
Investment property, net	433,794	0	0
Intangible assets	84,537	93,543	4,722
Other non-current assets	7,467	32,910	7,615
Total non-current assets	1,295,986	494,501	134,997
Total assets	7,034,889	6,213,228	5,920,992
Current liabilities			
Current borrowings	0	0	94,884
Accounts payable	802,201	759,395	527,754
Other payables	1,651,088	524,352	1,253,099
Other payables to related parties	11,329	8,564	12,666
Current tax liabilities	143,211	187,066	89,353
Current lease liabilities	9,549	6,206	4,078
Other current liabilities	10,038	12,862	2,788
Total current liabilities	2,627,416	1,498,445	1,984,622
Non-current liabilities			
Non-current lease liabilities	14,200	11,662	10,485
Other non-current liabilities	151,770	155,108	126,640
Total non-current liabilities	165,970	166,770	137,125
Total liabilities	2,793,386	1,665,215	2,121,747
Share capital			
Ordinary share	489,126	489,126	413,563
Stock dividend to be distributed	0	0	75,563
Total Share Capital	489,126	489,126	489,126
Capital surplus			
Total capital surplus	2,202,370	2,202,370	2,181,737
Retained earnings			
Legal reserve	307,009	170,464	170,464
Unappropriated retained earnings (accumulated deficit)	1,193,857	1,684,451	958,000
Total retained earnings	1,500,866	1,854,915	1,128,464
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	49,141	1,602	-82
Total other equity interest	49,141	1,602	-82
Total equity	4,241,503	4,548,013	3,799,245
Total liabilities and equity	7,034,889	6,213,228	5,920,992
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

Financial Statement – Income Statement

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/2nd	2020/2nd	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Income Statement				
Total operating revenue	1,498,477	1,024,529	2,767,018	2,375,012
Total operating costs	774,216	603,957	1,529,801	1,405,182
Gross profit (loss) from operations	724,261	420,572	1,237,217	969,830
Gross profit (loss) from operations	724,261	420,572	1,237,217	969,830
Operating expenses				
Selling expenses	29,173	19,358	56,004	43,783
Administrative expenses	32,467	21,417	62,539	55,942
Research and development expenses	137,607	71,403	248,610	156,625
Total operating expenses	199,247	112,178	367,153	256,350
Net other income (expenses)				
Net other income (expenses)	4	0	9	0
Net operating income (loss)	525,018	308,394	870,073	713,480
Non-operating income and expenses				
Total interest income	5,571	5,561	10,997	10,264
Total other income	326	0	641	0
Other gains and losses, net	5,675	-1,948	5,642	2,989
Finance costs, net	100	594	186	780
Total non-operating income and expenses	11,472	3,019	17,094	12,473
Profit (loss) from continuing operations before tax	536,490	311,413	887,167	725,953
Total tax expense (income)	85,573	36,484	140,682	86,950
Profit (loss) from continuing operations	450,917	274,929	746,485	639,003
Profit (loss)	450,917	274,929	746,485	639,003
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	25,933	0	48,766	0
Components of other comprehensive income that will not be reclassified to profit or loss	25,933	0	48,766	0
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-2,101	-82	-1,227	-82
Components of other comprehensive income that will be reclassified to profit or loss	-2,101	-82	-1,227	-82
Total other comprehensive income	23,832	-82	47,539	-82
Total comprehensive income	474,749	274,847	794,024	638,921
Basic earnings per share				
Total basic earnings per share	9.22	5.93	15.26	13.93
Diluted earnings per share				
Total diluted earnings per share	9.20	5.92	15.21	13.90

Provided by: Sensortek Technology Corp.
Finaical year: Yearly
Unit: NT\$ thousand

2021/06/30 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	489,126	489,126	2,202,370	170,464	1,684,451	1,854,915	1,602	1,602		4,548,013
Legal reserve appropriated	0	0	0	136,545	-136,545	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	-1,100,534	-1,100,534	0	0		-1,100,534
Profit (loss)	0	0	0	0	746,485	746,485	0	0		746,485
Other comprehensive income	0	0	0	0	0	0	47,539	47,539		47,539
Total comprehensive income	0	0	0	0	746,485	746,485	47,539	47,539		794,024
Total increase (decrease) in equity	0	0	0	136,545	-490,594	-354,049	47,539	47,539		-306,510
Equity at end of period	489,126	489,126	2,202,370	307,009	1,193,857	1,500,866	49,141	49,141		4,241,503

2020/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand											
Accounting Title	Ordinary share	Stock dividend to be distributed	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	0	377,813	49,228	38,174	1,358,039	1,396,213	0	0		1,823,254
Legal reserve appropriated	0	0	0	0	132,290	-132,290	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	0	-831,189	-831,189	0	0		-831,189
Stock dividends of ordinary share	0	75,563	75,563	0	0	-75,563	-75,563	0	0		0
Profit (loss)	0	0	0	0	0	639,003	639,003	0	0		639,003
Other comprehensive income	0	0	0	0	0	0	0	-82	-82		-82
Total comprehensive income	0	0	0	0	0	639,003	639,003	-82	-82		638,921
Issue of shares	35,750	0	35,750	2,098,605	0	0	0	0	0		2,134,355
Share-based payments	0	0	0	33,904	0	0	0	0	0		33,904
Total increase (decrease) in equity	35,750	75,563	111,313	2,132,509	132,290	-400,039	-267,749	-82	-82		1,975,991
Equity at end of period	413,563	75,563	489,126	2,181,737	170,464	958,000	1,128,464	-82	-82		3,799,245

Financial Statement — Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	887,167	725,953
Profit (loss) before tax	887,167	725,953
Depreciation expense	49,968	36,876
Amortization expense	14,287	1,933
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-19,577	0
Interest expense	186	780
Interest income	-10,997	-10,264
Share-based payments	0	33,904
Impairment loss on non-financial assets	8,174	1,141
Unrealized foreign exchange loss (gain)	3,637	2,959
Total adjustments to reconcile profit (loss)	45,678	67,329
Decrease (increase) in accounts receivable	-18,815	39,305
Decrease (increase) in accounts receivable due from related parties	-18,714	27,798
Decrease (increase) in other receivable	34	40
Decrease (increase) in inventories	-113,156	-167,200
Decrease (increase) in prepayments	5,652	-19,992
Adjustments for decrease (increase) in other current assets	1,339	313
Total changes in operating assets	-143,660	-119,736
Increase (decrease) in accounts payable	44,750	-140,342
Increase (decrease) in other payable	16,951	33,389
Increase (decrease) in other payable to related parties	2,851	5,633
Adjustments for increase (decrease) in other current liabilities	-2,824	1,174
Increase (decrease) in other operating liabilities	19,228	-22,654
Total changes in operating liabilities	80,956	-122,800
Total changes in operating assets and liabilities	-62,704	-242,536
Total adjustments	-17,026	-175,207
Cash inflow (outflow) generated from operations	870,141	550,746
Interest received	15,902	8,266
Interest paid	-16	-585
Income taxes refund (paid)	-184,576	-185,376
Net cash flows from (used in) operating activities	701,451	373,051
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-114,928	-30,120
Acquisition of financial assets at amortised cost	-1,743,263	-2,494,000
Proceeds from repayments of financial assets at amortised cost	2,283,263	947,800
Acquisition of financial assets at fair value through profit or loss	-96,130	0
Proceeds from disposal of financial assets at fair value through profit or loss	92,615	0
Acquisition of property, plant and equipment	-475,375	-27,619
Increase in refundable deposits	-1,715	-1,813
Decrease in refundable deposits	103	60
Acquisition of intangible assets	-5,687	-4,309
Acquisition of investment properties	-308,857	0
Increase in prepayments for business facilities	-2,946	0
Net cash flows from (used in) investing activities	-372,920	-1,610,001
Cash flows from (used in) financing activities		
Increase in short-term loans	50,622	387,483
Decrease in short-term loans	-50,622	-292,347
Increase in guarantee deposits received	30,690	0
Decrease in guarantee deposits received	-30,690	0
Payments of lease liabilities	-4,355	-2,137
Proceeds from issuing shares	0	2,134,355
Net cash flows from (used in) financing activities	-4,355	2,227,354
Effect of exchange rate changes on cash and cash equivalents	-8,201	-4,491
Net increase (decrease) in cash and cash equivalents	315,975	985,913
Cash and cash equivalents at beginning of period	3,086,052	909,984
Cash and cash equivalents at end of period	3,402,027	1,895,897
Cash and cash equivalents reported in the statement of financial position	3,402,027	1,895,897