

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021, DECEMBER 31, 2020

AND SEPTEMBER 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	2021/09/30	2020/12/31	2020/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,338,478	3,086,052	1,743,561
Current financial assets at fair value through profit or loss	346,002	342,873	201,239
Current financial assets at fair value through other comprehensive income	384,491	282,073	49,950
Current financial assets at amortised cost	1,251,850	1,160,500	2,565,500
Accounts receivable, net	427,103	295,821	269,678
Accounts receivable due from related parties, net	387,700	157,072	219,969
Other receivables	34,648	8,986	24,985
Current inventories	413,657	320,395	382,448
Prepayments	44,297	63,446	43,179
Other current assets	252	1,509	200
Total current assets	5,628,478	5,718,727	5,500,709
Non-current assets			
Non-current financial assets at fair value through profit or loss	53,066	0	0
Non-current financial assets at fair value through other comprehensive income	186,942	110,164	29,750
Property, plant and equipment	576,920	239,464	96,105
Right-of-use assets	12,282	18,420	20,039
Investment property, net	432,263	0	0
Intangible assets	78,957	93,543	11,084
Other non-current assets	4,522	32,910	8,263
Total non-current assets	1,344,952	494,501	165,241
Total assets	6,973,430	6,213,228	5,665,950
Current liabilities			
Current borrowings	83,550	0	7,407
Current financial liabilities at fair value through profit or loss	20	0	0
Accounts payable	914,921	759,395	616,844
Other payables	705,415	524,352	535,810
Other payables to related parties	7,882	8,564	5,896
Current tax liabilities	255,542	187,066	143,100
Current lease liabilities	5,537	6,206	6,183
Other current liabilities	5,529	12,862	8,848
Total current liabilities	1,978,396	1,498,445	1,324,088
Non-current liabilities			
Non-current lease liabilities	6,849	11,662	13,222
Other non-current liabilities	183,275	155,108	122,076
Total non-current liabilities	190,124	166,770	135,298
Total liabilities	2,168,520	1,665,215	1,459,386
Share capital			
Ordinary share	489,126	489,126	489,126
Total Share Capital	489,126	489,126	489,126
Capital surplus			
Total capital surplus	2,202,370	2,202,370	2,191,897
Retained earnings			
Legal reserve	307,009	170,464	170,464
Unappropriated retained earnings (accumulated deficit)	1,783,595	1,684,451	1,355,497
Total retained earnings	2,090,604	1,854,915	1,525,961
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	22,810	1,602	-420
Total other equity interest	22,810	1,602	-420
Total equity	4,804,910	4,548,013	4,206,564
Total liabilities and equity	6,973,430	6,213,228	5,665,950
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	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Income Statement				
Total operating revenue	1,925,603	1,500,516	4,692,621	3,875,528
Total operating costs	1,004,416	874,301	2,534,217	2,279,483
Gross profit (loss) from operations	921,187	626,215	2,158,404	1,596,045
Gross profit (loss) from operations	921,187	626,215	2,158,404	1,596,045
Operating expenses				
Selling expenses	31,891	28,025	87,895	71,808
Administrative expenses	41,747	36,138	104,286	92,080
Research and development expenses	167,587	111,157	416,197	267,782
Total operating expenses	241,225	175,320	608,378	431,670
Net other income (expenses)				
Net other income (expenses)	584	0	593	0
Net operating income (loss)	680,546	450,895	1,550,619	1,164,375
Non-operating income and expenses				
Total interest income	5,013	6,194	16,010	16,458
Total other income	14,573	4	15,214	4
Other gains and losses, net	2,034	-5,462	7,676	-2,473
Finance costs, net	97	386	283	1,166
Total non-operating income and expenses	21,523	350	38,617	12,823
Profit (loss) from continuing operations before tax	702,069	451,245	1,589,236	1,177,198
Total tax expense (income)	112,331	53,748	253,013	140,698
Profit (loss) from continuing operations	589,738	397,497	1,336,223	1,036,500
Profit (loss)	589,738	397,497	1,336,223	1,036,500
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-26,409	-50	22,357	-50
Components of other comprehensive income that will not be reclassified to profit or loss	-26,409	-50	22,357	-50
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	78	-288	-1,149	-370
Components of other comprehensive income that will be reclassified to profit or loss	78	-288	-1,149	-370
Total other comprehensive income	-26,331	-338	21,208	-420
Total comprehensive income	563,407	397,159	1,357,431	1,036,080
Basic earnings per share				
Total basic earnings per share	12.06	8.13	27.32	22.10
Diluted earnings per share				
Total diluted earnings per share	12.01	8.11	27.18	22.04

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

2021/09/30 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	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	0
Cash dividends of ordinary share	0	0	0	0	-1,100,534	-1,100,534	0	0	0	-1,100,534
Profit (loss)	0	0	0	0	1,336,223	1,336,223	0	0	0	1,336,223
Other comprehensive income	0	0	0	0	0	0	21,208	21,208	0	21,208
Total comprehensive income	0	0	0	0	1,336,223	1,336,223	21,208	21,208	0	1,357,431
Total increase (decrease) in equity	0	0	0	136,545	99,144	235,689	21,208	21,208	0	256,897
Equity at end of period	489,126	489,126	2,202,370	307,009	1,783,595	2,090,604	22,810	22,810	0	4,804,910

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	0	1,823,254
Legal reserve appropriated	0	0	0	132,290	-132,290	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-831,189	-831,189	0	0	0	-831,189
Stock dividends of ordinary share	75,563	75,563	0	0	-75,563	-75,563	0	0	0	0
Other changes in capital surplus	0	0	10,160	0	0	0	0	0	0	10,160
Profit (loss)	0	0	0	0	1,036,500	1,036,500	0	0	0	1,036,500
Other comprehensive income	0	0	0	0	0	0	-420	-420	0	-420
Total comprehensive income	0	0	0	0	1,036,500	1,036,500	-420	-420	0	1,036,080
Issue of shares	35,750	35,750	2,098,605	0	0	0	0	0	0	2,134,355
Share-based payments	0	0	33,904	0	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	0	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	0	4,206,564

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	1,589,236	1,177,198
Profit (loss) before tax	1,589,236	1,177,198
Depreciation expense	74,519	57,196
Amortization expense	21,754	3,558
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-17,861	-1,239
Interest expense	283	1,166
Interest income	-16,010	-16,458
Share-based payments	0	33,904
Loss (gain) on disposal of property, plan and equipment	338	0
Impairment loss on non-financial assets	13,717	1,686
Unrealized foreign exchange loss (gain)	1,296	8,956
Other adjustments to reconcile profit (loss)	-917	0
Total adjustments to reconcile profit (loss)	77,119	88,769
Decrease (increase) in accounts receivable	-129,266	93,141
Decrease (increase) in accounts receivable due from related parties	-229,983	-46,717
Decrease (increase) in other receivable	-29,854	-16,931
Decrease (increase) in inventories	-106,979	55,550
Decrease (increase) in prepayments	19,438	6,112
Adjustments for decrease (increase) in other current assets	1,257	336
Total changes in operating assets	-475,387	91,491
Increase (decrease) in accounts payable	155,278	-50,710
Increase (decrease) in other payable	108,245	98,399
Increase (decrease) in other payable to related parties	-675	-1,237
Adjustments for increase (decrease) in other current liabilities	-7,333	7,234
Increase (decrease) in other operating liabilities	66,710	16,698
Total changes in operating liabilities	322,225	70,384
Total changes in operating assets and liabilities	-153,162	161,875
Total adjustments	-76,043	250,644
Cash inflow (outflow) generated from operations	1,513,193	1,427,842
Interest received	20,243	12,546
Interest paid	-41	-937
Income taxes refund (paid)	-184,826	-185,355
Net cash flows from (used in) operating activities	1,348,569	1,254,096
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-128,029	-80,120
Acquisition of financial assets at amortised cost	-2,631,858	-2,981,500
Proceeds from repayments of financial assets at amortised cost	2,540,763	1,607,800
Acquisition of financial assets at fair value through profit or loss	-141,130	-200,000
Proceeds from disposal of financial assets at fair value through profit or loss	102,816	0
Acquisition of property, plant and equipment	-524,842	-63,104
Proceeds from disposal of property, plant and equipment	69	0
Increase in refundable deposits	-1,715	-2,459
Decrease in refundable deposits	502	60
Acquisition of intangible assets	-5,869	-4,705
Acquisition of investment properties	-308,857	0
Increase in prepayments for business facilities	-400	0
Net cash flows from (used in) investing activities	-1,098,550	-1,724,028
Cash flows from (used in) financing activities		
Increase in short-term loans	183,552	555,129
Decrease in short-term loans	-100,497	-547,643
Increase in guarantee deposits received	63,717	0
Decrease in guarantee deposits received	-30,690	-2,455
Payments of lease liabilities	-6,112	-3,694
Cash dividends paid	-1,100,534	-831,189
Proceeds from issuing shares	0	2,134,355
Other financing activities	0	10,160
Net cash flows from (used in) financing activities	-990,564	1,314,663
Effect of exchange rate changes on cash and cash equivalents	-7,029	-11,154
Net increase (decrease) in cash and cash equivalents	-747,574	833,577
Cash and cash equivalents at beginning of period	3,086,052	909,984
Cash and cash equivalents at end of period	2,338,478	1,743,561
Cash and cash equivalents reported in the statement of financial position	2,338,478	1,743,561