

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

MARCH 31, 2022, DECEMBER 31, 2021

AND MARCH 31, 2021

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	2022/03/31	2021/12/31	2021/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,227,118	1,975,445	2,215,010
Current financial assets at fair value through profit or loss	354,457	418,890	336,977
Current financial assets at fair value through other comprehensive income	359,725	387,091	384,352
Current financial assets at amortised cost	1,558,600	1,527,400	1,501,168
Accounts receivable, net	340,050	332,862	281,610
Accounts receivable due from related parties, net	665,500	441,988	168,533
Other receivables	20,507	5,916	61,025
Current inventories	771,698	678,295	305,180
Prepayments	42,944	47,966	33,825
Other current assets	448	1,328	517
Total current assets	6,341,047	5,817,181	5,288,197
Non-current assets			
Non-current financial assets at fair value through profit or loss	143,257	80,111	0
Non-current financial assets at fair value through other comprehensive income	220,907	226,788	154,656
Property, plant and equipment	576,240	578,598	551,869
Right-of-use assets	9,500	10,891	23,503
Investment property, net	429,200	430,732	435,326
Intangible assets	66,123	72,458	89,662
Other non-current assets	4,131	4,128	3,661
Total non-current assets	1,449,358	1,403,706	1,258,677
Total assets	7,790,405	7,220,887	6,546,874
Current liabilities			
Current borrowings	200,375	55,360	0
Current financial liabilities at fair value through profit or loss	4,466	0	0
Accounts payable	827,740	849,328	688,059
Other payables	2,141,061	636,795	1,659,690
Other payables to related parties	6,932	10,019	6,673
Current tax liabilities	382,759	311,864	240,852
Current lease liabilities	5,605	5,574	8,515
Other current liabilities	5,787	3,795	6,391
Total current liabilities	3,574,725	1,872,735	2,610,180
Non-current liabilities			
Non-current lease liabilities	4,035	5,448	14,530
Other non-current liabilities	191,219	184,941	155,410
Total non-current liabilities	195,254	190,389	169,940
Total liabilities	3,769,979	2,063,124	2,780,120
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	2,202,370
Retained earnings			
Legal reserve	307,009	307,009	170,464
Unappropriated retained earnings (accumulated deficit)	982,899	2,108,721	879,485
Total retained earnings	1,289,908	2,415,730	1,049,949
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	39,022	50,537	25,309
Total other equity interest	39,022	50,537	25,309
Total equity	4,020,426	5,157,763	3,766,754
Total liabilities and equity	7,790,405	7,220,887	6,546,874
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	2022/01/01To2022/03/31	2021/01/01To2021/03/31
Income Statement		
Total operating revenue	1,348,773	1,268,541
Total operating costs	775,630	755,585
Gross profit (loss) from operations	573,143	512,956
Gross profit (loss) from operations	573,143	512,956
Operating expenses		
Selling expenses	25,835	26,831
Administrative expenses	30,504	30,072
Research and development expenses	136,128	111,003
Total operating expenses	192,467	167,906
Net other income (expenses)		
Net other income (expenses)	5	5
Net operating income (loss)	380,681	345,055
Non-operating income and expenses		
Total interest income	6,821	5,426
Total other income	7,632	315
Other gains and losses, net	16,959	-33
Finance costs, net	186	86
Total non-operating income and expenses	31,226	5,622
Profit (loss) from continuing operations before tax	411,907	350,677
Total tax expense (income)	72,761	55,109
Profit (loss) from continuing operations	339,146	295,568
Profit (loss)	339,146	295,568
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-10,386	22,833
Components of other comprehensive income that will not be reclassified to profit or loss	-10,386	22,833
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	1,282	874
Components of other comprehensive income that will be reclassified to profit or loss	1,282	874
Total other comprehensive income	-9,104	23,707
Total comprehensive income	330,042	319,275
Basic earnings per share		
Total basic earnings per share	6.93	6.04
Diluted earnings per share		
Total diluted earnings per share	6.88	6.02

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

2022/03/31 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	307,009	2,108,721	2,415,730	60,537	50,537		5,157,763	
Cash dividends of ordinary share	0	0	0	0	-1,467,379	-1,467,379	0	0		-1,467,379	
Profit (loss)	0	0	0	0	339,146	339,146	0	0		339,146	
Other comprehensive income	0	0	0	0	0	0	-9,104	-9,104		-9,104	
Total comprehensive income	0	0	0	0	339,146	339,146	-9,104	-9,104		330,042	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	2,411	2,411	-2,411	-2,411		0	
Total increase (decrease) in equity	0	0	0	0	-1,125,822	-1,125,822	-11,515	-11,515		-1,137,337	
Equity at end of period	489,126	489,126	2,202,370	307,009	982,899	1,289,908	39,022	39,022		4,020,426	

2021/03/31 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
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	295,568	295,568	0	0		295,568
Other comprehensive income	0	0	0	0	0	0	23,707	23,707		23,707
Total comprehensive income	0	0	0	0	295,568	295,568	23,707	23,707		319,275
Total increase (decrease) in equity	0	0	0	0	-804,966	-804,966	23,707	23,707		-781,259
Equity at end of period	489,126	489,126	2,202,370	170,464	879,485	1,049,949	25,309	25,309		3,766,754

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/03/31	2021/01/01To2021/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	411,907	350,677
Profit (loss) before tax	411,907	350,677
Depreciation expense	22,673	24,196
Amortization expense	7,491	7,062
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,685	-8,319
Interest expense	186	86
Interest income	-6,821	-5,426
Dividend income	-4,325	0
Impairment loss on non-financial assets	8,395	4,878
Unrealized foreign exchange loss (gain)	-12,962	1,890
Total adjustments to reconcile profit (loss)	12,952	24,367
Decrease (increase) in accounts receivable	43	16,701
Decrease (increase) in accounts receivable due from related parties	-204,838	-10,870
Decrease (increase) in other receivable	-11,913	-53,019
Decrease (increase) in inventories	-101,798	10,337
Decrease (increase) in prepayments	23,593	28,901
Adjustments for decrease (increase) in other current assets	880	992
Total changes in operating assets	-294,033	-6,958
Increase (decrease) in accounts payable	-36,526	-76,123
Increase (decrease) in other payable	10,218	10,552
Increase (decrease) in other payable to related parties	-3,083	-1,884
Adjustments for increase (decrease) in other current liabilities	1,992	-6,471
Increase (decrease) in other operating liabilities	33,576	29,261
Total changes in operating liabilities	6,177	-44,665
Total changes in operating assets and liabilities	-287,856	-51,623
Total adjustments	-274,904	-27,256
Cash inflow (outflow) generated from operations	137,003	323,421
Interest received	4,143	6,406
Interest paid	-156	-4
Income taxes refund (paid)	-337	-603
Net cash flows from (used in) operating activities	140,653	329,220
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-8,607	-93,064
Proceeds from disposal of financial assets at fair value through other comprehensive income	32,750	0
Acquisition of financial assets at amortised cost	-468,800	-1,229,263
Proceeds from repayments of financial assets at amortised cost	437,600	889,000
Acquisition of financial assets at fair value through profit or loss	-82,040	-69,100
Proceeds from disposal of financial assets at fair value through profit or loss	89,478	83,315
Increase in prepayments for investments	-20,100	0
Acquisition of property, plant and equipment	-25,305	-466,470
Increase in refundable deposits	0	-615
Decrease in refundable deposits	0	88
Acquisition of intangible assets	-367	-2,879
Acquisition of investment properties	0	-308,857
Increase in prepayments for business facilities	0	-225
Dividends received	4,325	0
Net cash flows from (used in) investing activities	-41,066	-1,198,070
Cash flows from (used in) financing activities		
Increase in short-term loans	399,500	28,230
Decrease in short-term loans	-255,480	-28,230
Increase in guarantee deposits received	60	0
Payments of lease liabilities	-1,414	-1,996
Net cash flows from (used in) financing activities	142,666	-1,996
Effect of exchange rate changes on cash and cash equivalents	9,420	-196
Net increase (decrease) in cash and cash equivalents	251,673	-871,042
Cash and cash equivalents at beginning of period	1,975,445	3,086,052
Cash and cash equivalents at end of period	2,227,118	2,215,010
Cash and cash equivalents reported in the statement of financial position	2,227,118	2,215,010