

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

JUNE 30, 2022, DECEMBER 31, 2021

AND JUNE 30, 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	2022/06/30	2021/12/31	2021/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,814,430	1,975,445	3,402,027
Current financial assets at fair value through profit or loss	362,813	418,890	345,914
Current financial assets at fair value through other comprehensive income	349,366	387,091	393,403
Current financial assets at amortised cost	370,500	1,527,400	620,500
Accounts receivable, net	348,498	332,862	315,594
Accounts receivable due from related parties, net	202,301	441,988	173,997
Other receivables	11,790	5,916	4,088
Current inventories	1,020,337	678,295	425,377
Prepayments	41,087	47,966	57,833
Other current assets	650	1,328	170
Total current assets	4,521,772	5,817,181	5,738,903
Non-current assets			
Non-current financial assets at fair value through profit or loss	198,093	80,111	20,051
Non-current financial assets at fair value through other comprehensive income	253,509	226,788	191,260
Property, plant and equipment	570,910	578,598	534,770
Right-of-use assets	8,109	10,891	24,107
Investment property, net	427,669	430,732	433,794
Intangible assets	59,952	72,458	84,537
Other non-current assets	4,230	4,128	7,467
Total non-current assets	1,522,472	1,403,706	1,295,986
Total assets	6,044,244	7,220,887	7,034,889
Current liabilities			
Current borrowings	29,720	55,360	0
Current financial liabilities at fair value through profit or loss	2,699	0	0
Accounts payable	858,760	849,328	802,201
Other payables	582,021	636,795	1,651,088
Other payables to related parties	14,403	10,019	11,329
Current tax liabilities	149,409	311,864	143,211
Current lease liabilities	5,633	5,574	9,549
Other current liabilities	3,978	3,795	10,038
Total current liabilities	1,646,623	1,872,735	2,627,416
Non-current liabilities			
Non-current lease liabilities	2,614	5,448	14,200
Other non-current liabilities	170,474	184,941	151,770
Total non-current liabilities	173,088	190,389	165,970
Total liabilities	1,819,711	2,063,124	2,793,386
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	2,202,370
Retained earnings			
Legal reserve	473,144	307,009	307,009
Unappropriated retained earnings (accumulated deficit)	1,067,244	2,108,721	1,193,857
Total retained earnings	1,540,388	2,415,730	1,500,866
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-7,351	50,537	49,141
Total other equity interest	-7,351	50,537	49,141
Total equity	4,224,533	5,157,763	4,241,503
Total liabilities and equity	6,044,244	7,220,887	7,034,889
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	2022/2nd	2021/2nd	2022/01/01To2022/06/30	2021/01/01To2021/06/30
Income Statement				
Total operating revenue	1,120,789	1,498,477	2,469,562	2,767,018
Total operating costs	647,984	774,216	1,423,614	1,529,801
Gross profit (loss) from operations	472,805	724,261	1,045,948	1,237,217
Gross profit (loss) from operations	472,805	724,261	1,045,948	1,237,217
Operating expenses				
Selling expenses	24,218	29,173	50,053	56,004
Administrative expenses	26,494	32,467	56,998	62,539
Research and development expenses	133,659	137,607	269,787	248,610
Total operating expenses	184,371	199,247	376,838	367,153
Net other income (expenses)				
Net other income (expenses)	5	4	10	9
Net operating income (loss)	288,439	525,018	669,120	870,073
Non-operating income and expenses				
Total interest income	6,183	5,571	13,004	10,997
Total other income	8,411	326	16,043	641
Other gains and losses, net	-1,993	5,675	14,966	5,642
Finance costs, net	190	100	376	186
Total non-operating income and expenses	12,411	11,472	43,637	17,094
Profit (loss) from continuing operations before tax	300,850	536,490	712,757	887,167
Total tax expense (income)	50,370	85,573	123,131	140,682
Profit (loss) from continuing operations	250,480	450,917	589,626	746,485
Profit (loss)	250,480	450,917	589,626	746,485
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-47,945	25,933	-58,331	48,766
Components of other comprehensive income that will not be reclassified to profit or loss	-47,945	25,933	-58,331	48,766
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	1,572	-2,101	2,854	-1,227
Components of other comprehensive income that will be reclassified to profit or loss	1,572	-2,101	2,854	-1,227
Total other comprehensive income	-46,373	23,832	-55,477	47,539
Total comprehensive income	204,107	474,749	534,149	794,024
Basic earnings per share				
Total basic earnings per share	5.12	9.22	12.05	15.26
Diluted earnings per share				
Total diluted earnings per share	5.10	9.20	11.97	15.21

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

2022/06/30 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 interests	Treasury shares	Total equity
Equity at beginning of period	489,126	489,126	2,202,370	307,009	2,108,721	2,415,730		50,537		5,157,763
Legal reserve appropriated	0	0	0	166,135	-166,135	0		0		0
Cash dividends of ordinary share	0	0	0	0	-1,467,379	-1,467,379		0		-1,467,379
Profit (loss)	0	0	0	0	589,626	589,626		0		589,626
Other comprehensive income	0	0	0	0	0	0				0
Total comprehensive income	0	0	0	0	589,626	589,626		-55,477		-55,477
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	2,411	2,411		-2,411		0
Total increase (decrease) in equity	0	0	0	166,135	-1,041,477	-875,342		-57,888		-933,230
Equity at end of period	489,126	489,126	2,202,370	473,144	1,067,244	1,540,388		-7,351		4,224,533

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

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/06/30	2021/01/01To2021/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	712,757	887,167
Profit (loss) before tax	712,757	887,167
Depreciation expense	46,673	49,968
Amortization expense	14,970	14,287
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	10,820	-19,577
Interest expense	376	186
Interest income	-13,004	-10,997
Dividend income	-9,465	0
Impairment loss on non-financial assets	16,281	8,174
Unrealized foreign exchange loss (gain)	-11,345	3,637
Total adjustments to reconcile profit (loss)	55,306	45,678
Decrease (increase) in accounts receivable	-12,861	-18,815
Decrease (increase) in accounts receivable due from related parties	245,089	-18,714
Decrease (increase) in other receivable	-6	34
Decrease (increase) in inventories	-358,323	-113,156
Decrease (increase) in prepayments	5,878	5,652
Adjustments for decrease (increase) in other current assets	678	1,339
Total changes in operating assets	-119,545	-143,660
Increase (decrease) in accounts payable	44	44,750
Increase (decrease) in other payable	-12,466	16,951
Increase (decrease) in other payable to related parties	4,308	2,851
Adjustments for increase (decrease) in other current liabilities	183	-2,824
Increase (decrease) in other operating liabilities	-30,528	19,228
Total changes in operating liabilities	-38,459	80,956
Total changes in operating assets and liabilities	-158,004	-62,704
Total adjustments	-102,698	-17,026
Cash inflow (outflow) generated from operations	610,059	870,141
Interest received	12,320	15,902
Interest paid	-328	-16
Income taxes refund (paid)	-284,585	-184,576
Net cash flows from (used in) operating activities	337,466	701,451
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-77,268	-114,928
Proceeds from disposal of financial assets at fair value through other comprehensive income	32,750	0
Acquisition of financial assets at amortised cost	-732,800	-1,743,263
Proceeds from repayments of financial assets at amortised cost	1,889,700	2,283,263
Acquisition of financial assets at fair value through profit or loss	-162,190	-96,130
Proceeds from disposal of financial assets at fair value through profit or loss	92,164	92,615
Acquisition of property, plant and equipment	-44,980	-475,375
Increase in refundable deposits	-100	-1,715
Decrease in refundable deposits	0	103
Acquisition of intangible assets	-2,464	-5,687
Acquisition of investment properties	0	-308,857
Increase in prepayments for business facilities	0	-2,946
Dividends received	4,326	0
Net cash flows from (used in) investing activities	999,138	-372,920
Cash flows from (used in) financing activities		
Increase in short-term loans	428,905	50,622
Decrease in short-term loans	-454,980	-50,622
Increase in guarantee deposits received	1,830	30,690
Decrease in guarantee deposits received	-30,585	-30,690
Payments of lease liabilities	-2,834	-4,355
Cash dividends paid	-1,467,379	0
Net cash flows from (used in) financing activities	-1,525,043	-4,355
Effect of exchange rate changes on cash and cash equivalents	27,424	-8,201
Net increase (decrease) in cash and cash equivalents	-161,015	315,975
Cash and cash equivalents at beginning of period	1,975,445	3,086,052
Cash and cash equivalents at end of period	1,814,430	3,402,027
Cash and cash equivalents reported in the statement of financial position	1,814,430	3,402,027