

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022, DECEMBER 31, 2021

AND SEPTEMBER 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	2022/09/30	2021/12/31	2021/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,872,258	1,975,445	2,338,478
Current financial assets at fair value through profit or loss	95,100	418,890	346,002
Current financial assets at fair value through other comprehensive income	219,963	387,091	384,491
Current financial assets at amortised cost	470,500	1,527,400	1,251,850
Accounts receivable, net	228,402	332,862	427,103
Accounts receivable due from related parties, net	202,830	441,988	387,700
Other receivables	19,796	5,916	34,648
Current inventories	1,185,459	678,295	413,657
Prepayments	36,817	47,966	44,297
Other current assets	491	1,328	252
Total current assets	4,331,616	5,817,181	5,628,478
Non-current assets			
Non-current financial assets at fair value through profit or loss	194,889	80,111	53,066
Non-current financial assets at fair value through other comprehensive income	302,026	226,788	186,942
Property, plant and equipment	561,070	578,598	576,920
Right-of-use assets	6,718	10,891	12,282
Investment property, net	426,138	430,732	432,263
Intangible assets	61,954	72,458	78,957
Other non-current assets	4,130	4,128	4,522
Total non-current assets	1,556,925	1,403,706	1,344,952
Total assets	5,888,541	7,220,887	6,973,430
Current liabilities			
Current borrowings	0	55,360	83,550
Current financial liabilities at fair value through profit or loss	5,396	0	20
Accounts payable	536,140	849,328	914,921
Other payables	631,753	636,795	705,415
Other payables to related parties	8,059	10,019	7,882
Current tax liabilities	167,317	311,864	255,542
Current lease liabilities	5,172	5,574	5,537
Other current liabilities	6,582	3,795	5,529
Total current liabilities	1,360,419	1,872,735	1,978,396
Non-current liabilities			
Non-current lease liabilities	1,677	5,448	6,849
Other non-current liabilities	165,927	184,941	183,275
Total non-current liabilities	167,604	190,389	190,124
Total liabilities	1,528,023	2,063,124	2,168,520
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)	1,223,892	2,108,721	1,783,595
Total retained earnings	1,697,036	2,415,730	2,090,604
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-28,014	50,537	22,810
Total other equity interest	-28,014	50,537	22,810
Total equity	4,360,518	5,157,763	4,804,910
Total liabilities and equity	5,888,541	7,220,887	6,973,430
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	2022/3rd	2021/3rd	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Income Statement				
Total operating revenue	755,871	1,925,603	3,225,433	4,692,621
Total operating costs	488,788	1,004,416	1,912,402	2,534,217
Gross profit (loss) from operations	267,083	921,187	1,313,031	2,158,404
Gross profit (loss) from operations	267,083	921,187	1,313,031	2,158,404
Operating expenses				
Selling expenses	22,968	31,891	73,021	87,895
Administrative expenses	19,039	41,747	76,037	104,286
Research and development expenses	108,308	167,587	378,095	416,197
Total operating expenses	150,315	241,225	527,153	608,378
Net other income (expenses)				
Net other income (expenses)	5	584	15	593
Net operating income (loss)	116,773	680,546	785,893	1,550,619
Non-operating income and expenses				
Total interest income	8,155	5,013	21,159	16,010
Total other income	26,906	14,573	42,949	15,214
Other gains and losses, net	13,066	2,034	28,032	7,676
Finance costs, net	39	97	415	283
Total non-operating income and expenses	48,088	21,523	91,725	38,617
Profit (loss) from continuing operations before tax	164,861	702,069	877,618	1,589,236
Total tax expense (income)	17,909	112,331	141,040	253,013
Profit (loss) from continuing operations	146,952	589,738	736,578	1,336,223
Profit (loss)	146,952	589,738	736,578	1,336,223
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-18,380	-26,409	-76,711	22,357
Components of other comprehensive income that will not be reclassified to profit or loss	-18,380	-26,409	-76,711	22,357
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	7,413	78	10,267	-1,149
Components of other comprehensive income that will be reclassified to profit or loss	7,413	78	10,267	-1,149
Total other comprehensive income	-10,967	-26,331	-66,444	21,208
Total comprehensive income	135,985	563,407	670,134	1,357,431
Basic earnings per share				
Total basic earnings per share	3.00	12.06	15.06	27.32
Diluted earnings per share				
Total diluted earnings per share	2.99	12.01	14.94	27.18

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

2022/09/30 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	307,009		2,108,721	2,415,730	50,537	50,537	5,157,763
Legal reserve appropriated	0	0	0	166,135		-166,135	0	0	0	0
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		736,578	736,578	0	0	736,578
Other comprehensive income	0	0	0	0		0	0	0	0	-66,444
Total comprehensive income	0	0	0	0		736,578	736,578	-66,444	-66,444	670,134
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0		12,107	12,107	-12,107	-12,107	0
Total increase (decrease) in equity	0	0	0	166,135		-884,829	-718,694	-78,551	-78,551	-797,245
Equity at end of period	489,126	489,126	2,202,370	473,144		1,223,892	1,697,036	-28,014	-28,014	4,360,518

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
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		1,336,223	1,336,223	0	0	1,336,223
Other comprehensive income	0	0	0	0		0	0	0	0	21,208
Total comprehensive income	0	0	0	0		1,336,223	1,336,223	21,208	21,208	1,357,431
Total increase (decrease) in equity	0	0	0	136,545		99,144	235,689	21,208	21,208	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		4,804,910

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	877,618	1,589,236
Profit (loss) before tax	877,618	1,589,236
Depreciation expense	67,578	74,519
Amortization expense	22,323	21,754
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	12,829	-17,861
Interest expense	415	283
Interest income	-21,159	-16,010
Dividend income	-31,396	-14,092
Loss (gain) on disposal of property, plant and equipment	0	338
Impairment loss on non-financial assets	20,625	13,717
Unrealized foreign exchange loss (gain)	-15,653	1,296
Other adjustments to reconcile profit (loss)	0	-917
Total adjustments to reconcile profit (loss)	55,562	63,027
Decrease (increase) in accounts receivable	113,828	-129,266
Decrease (increase) in accounts receivable due from related parties	253,224	-229,983
Decrease (increase) in other receivable	-13,850	-29,854
Decrease (increase) in inventories	-527,789	-106,979
Decrease (increase) in prepayments	10,916	19,438
Adjustments for decrease (increase) in other current assets	837	1,257
Total changes in operating assets	-162,834	-475,387
Increase (decrease) in accounts payable	-335,666	155,278
Increase (decrease) in other payable	18,498	108,245
Increase (decrease) in other payable to related parties	-1,956	-675
Adjustments for increase (decrease) in other current liabilities	2,787	-7,333
Increase (decrease) in other operating liabilities	-15,979	66,710
Total changes in operating liabilities	-332,316	322,225
Total changes in operating assets and liabilities	-495,150	-153,162
Total adjustments	-439,588	-90,135
Cash inflow (outflow) generated from operations	438,030	1,499,101
Interest received	21,174	20,243
Interest paid	-355	-41
Income taxes refund (paid)	-285,354	-184,826
Net cash flows from (used in) operating activities	173,495	1,334,477
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-131,711	-128,029
Proceeds from disposal of financial assets at fair value through other comprehensive income	157,112	0
Acquisition of financial assets at amortised cost	-840,300	-2,631,858
Proceeds from repayments of financial assets at amortised cost	1,897,200	2,540,763
Acquisition of financial assets at fair value through profit or loss	-172,190	-141,130
Proceeds from disposal of financial assets at fair value through profit or loss	373,769	102,816
Acquisition of property, plant and equipment	-49,958	-524,842
Proceeds from disposal of property, plant and equipment	0	69
Increase in refundable deposits	-100	-1,715
Decrease in refundable deposits	100	502
Acquisition of intangible assets	-11,549	-5,869
Acquisition of investment properties	0	-308,857
Increase in prepayments for business facilities	0	-400
Dividends received	31,396	14,092
Net cash flows from (used in) investing activities	1,253,769	-1,084,458
Cash flows from (used in) financing activities		
Increase in short-term loans	428,905	183,552
Decrease in short-term loans	-484,385	-100,497
Increase in guarantee deposits received	1,830	63,717
Decrease in guarantee deposits received	-46,317	-30,690
Payments of lease liabilities	-4,254	-6,112
Cash dividends paid	-1,467,379	-1,100,534
Net cash flows from (used in) financing activities	-1,571,600	-990,564
Effect of exchange rate changes on cash and cash equivalents	41,149	-7,029
Net increase (decrease) in cash and cash equivalents	-103,187	-747,574
Cash and cash equivalents at beginning of period	1,975,445	3,086,052
Cash and cash equivalents at end of period	1,872,258	2,338,478
Cash and cash equivalents reported in the statement of financial position	1,872,258	2,338,478