

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

MARCH 31, 2023, DECEMBER 31, 2022

AND MARCH 31, 2022

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 | 2023/03/31 | 2022/12/31 | 2022/03/31 |
|---|------------------|------------------|------------------|
| Balance Sheet | | | |
| Current assets | | | |
| Cash and cash equivalents | 2,244,230 | 1,511,021 | 2,227,118 |
| Current financial assets at fair value through profit or loss | 187,465 | 92,417 | 354,457 |
| Current financial assets at fair value through other comprehensive income | 286,336 | 280,612 | 359,725 |
| Current financial assets at amortised cost | 370,500 | 870,500 | 1,558,600 |
| Accounts receivable, net | 185,064 | 230,008 | 340,050 |
| Accounts receivable due from related parties, net | 284,506 | 168,438 | 665,500 |
| Other receivables | 11,274 | 5,552 | 20,507 |
| Current inventories | 851,902 | 999,078 | 771,698 |
| Prepayments | 17,415 | 29,989 | 42,944 |
| Other current assets | 592 | 771 | 448 |
| Total current assets | 4,439,284 | 4,188,386 | 6,341,047 |
| Non-current assets | | | |
| Non-current financial assets at fair value through profit or loss | 94,883 | 195,022 | 143,257 |
| Non-current financial assets at fair value through other comprehensive income | 292,017 | 254,270 | 220,907 |
| Property, plant and equipment | 548,455 | 554,783 | 576,240 |
| Right-of-use assets | 3,936 | 5,327 | 9,500 |
| Investment property, net | 423,075 | 424,606 | 429,200 |
| Intangible assets | 53,920 | 59,206 | 66,123 |
| Other non-current assets | 4,130 | 4,129 | 4,131 |
| Total non-current assets | 1,420,416 | 1,497,343 | 1,449,358 |
| Total assets | 5,859,700 | 5,685,729 | 7,790,405 |
| Current liabilities | | | |
| Current borrowings | 0 | 0 | 200,375 |
| Current financial liabilities at fair value through profit or loss | 3,927 | 2,363 | 4,466 |
| Accounts payable | 443,767 | 343,410 | 827,740 |
| Other payables | 1,170,504 | 517,058 | 2,141,061 |
| Other payables to related parties | 8,121 | 19,361 | 6,932 |
| Current tax liabilities | 189,595 | 174,288 | 382,759 |
| Current lease liabilities | 3,730 | 4,661 | 5,605 |
| Other current liabilities | 7,224 | 5,612 | 5,787 |
| Total current liabilities | 1,826,868 | 1,066,753 | 3,574,725 |
| Non-current liabilities | | | |
| Non-current lease liabilities | 305 | 787 | 4,035 |
| Other non-current liabilities | 147,327 | 148,544 | 191,219 |
| Total non-current liabilities | 147,632 | 149,331 | 195,254 |
| Total liabilities | 1,974,500 | 1,216,084 | 3,769,979 |
| 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 | 473,144 | 307,009 |
| Unappropriated retained earnings (accumulated deficit) | 702,171 | 1,330,087 | 982,899 |
| Total retained earnings | 1,175,315 | 1,803,231 | 1,289,908 |
| Other equity interest | | | |
| Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income | 18,389 | -25,082 | 39,022 |
| Total other equity interest | 18,389 | -25,082 | 39,022 |
| Total equity | 3,885,200 | 4,469,645 | 4,020,426 |
| Total liabilities and equity | 5,859,700 | 5,685,729 | 7,790,405 |
| 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 | 2023/01/01To2023/03/31 | 2022/01/01To2022/03/31 |
|--|------------------------|------------------------|
| Income Statement | | |
| Total operating revenue | 871,830 | 1,348,773 |
| Total operating costs | 626,534 | 775,630 |
| Gross profit (loss) from operations | 245,296 | 573,143 |
| Gross profit (loss) from operations | 245,296 | 573,143 |
| Operating expenses | | |
| Selling expenses | 23,951 | 25,835 |
| Administrative expenses | 20,546 | 30,504 |
| Research and development expenses | 97,626 | 136,128 |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | 10 | 0 |
| Total operating expenses | 142,133 | 192,467 |
| Net other income (expenses) | | |
| Net other income (expenses) | 5 | 5 |
| Net operating income (loss) | 103,168 | 380,681 |
| Non-operating income and expenses | | |
| Total interest income | 11,055 | 6,821 |
| Total other income | 6,909 | 7,632 |
| Other gains and losses, net | 2,078 | 16,959 |
| Finance costs, net | 32 | 186 |
| Total non-operating income and expenses | 20,010 | 31,226 |
| Profit (loss) from continuing operations before tax | 123,178 | 411,907 |
| Total tax expense (income) | 17,405 | 72,761 |
| Profit (loss) from continuing operations | 105,773 | 339,146 |
| Profit (loss) | 105,773 | 339,146 |
| Other comprehensive income | | |
| Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | 43,614 | -10,386 |
| Components of other comprehensive income that will not be reclassified to profit or loss | 43,614 | -10,386 |
| Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income | -143 | 1,282 |
| Components of other comprehensive income that will be reclassified to profit or loss | -143 | 1,282 |
| Total other comprehensive income | 43,471 | -9,104 |
| Total comprehensive income | 149,244 | 330,042 |
| Basic earnings per share | | |
| Total basic earnings per share | 2.16 | 6.93 |
| Diluted earnings per share | | |
| Total diluted earnings per share | 2.15 | 6.88 |

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

2023/03/31 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 | 473,144 | 1,330,087 | 1,803,231 | -25,082 | -25,082 | | 4,469,645 |
| Cash dividends of ordinary share | 0 | 0 | 0 | 0 | -733,689 | -733,689 | 0 | 0 | | -733,689 |
| Profit (loss) | 0 | 0 | 0 | 0 | 105,773 | 105,773 | 0 | 0 | | 105,773 |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 0 | 43,471 | 43,471 | | 43,471 |
| Total comprehensive income | 0 | 0 | 0 | 0 | 105,773 | 105,773 | 43,471 | 43,471 | | 149,244 |
| Total increase (decrease) in equity | 0 | 0 | 0 | 0 | -627,916 | -627,916 | 43,471 | 43,471 | | -584,445 |
| Equity at end of period | 489,126 | 489,126 | 2,202,370 | 473,144 | 702,171 | 1,175,315 | 18,389 | 18,389 | | 3,885,200 |

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 | 50,537 | 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 |

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2023/01/01To2023/03/31 | 2022/01/01To2022/03/31 |
|---|------------------------|------------------------|
| Statements of Cash Flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | 123,178 | 411,907 |
| Profit (loss) before tax | 123,178 | 411,907 |
| Depreciation expense | 19,108 | 22,673 |
| Amortization expense | 6,658 | 7,491 |
| Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | 10 | 0 |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss | -3,882 | -1,685 |
| Interest expense | 32 | 186 |
| Interest income | -11,055 | -6,821 |
| Dividend income | -1,392 | -4,325 |
| Impairment loss on non-financial assets | 13,415 | 8,395 |
| Unrealized foreign exchange loss (gain) | 1,323 | -12,962 |
| Total adjustments to reconcile profit (loss) | 24,217 | 12,952 |
| Decrease (increase) in accounts receivable | 42,612 | 43 |
| Decrease (increase) in accounts receivable due from related parties | -117,085 | -204,838 |
| Decrease (increase) in other receivable | -1,427 | -11,913 |
| Decrease (increase) in inventories | 133,761 | -101,798 |
| Decrease (increase) in prepayments | 11,041 | 23,593 |
| Adjustments for decrease (increase) in other current assets | 179 | 880 |
| Total changes in operating assets | 69,081 | -294,033 |
| Increase (decrease) in accounts payable | 103,380 | -36,526 |
| Increase (decrease) in other payable | -90,513 | 10,218 |
| Increase (decrease) in other payable to related parties | -11,188 | -3,083 |
| Adjustments for increase (decrease) in other current liabilities | 1,612 | 1,992 |
| Increase (decrease) in other operating liabilities | 10,471 | 33,576 |
| Total changes in operating liabilities | 13,762 | 6,177 |
| Total changes in operating assets and liabilities | 82,843 | -287,856 |
| Total adjustments | 107,060 | -274,904 |
| Cash inflow (outflow) generated from operations | 230,238 | 137,003 |
| Interest received | 6,760 | 4,143 |
| Interest paid | -18 | -156 |
| Income taxes refund (paid) | -565 | -337 |
| Net cash flows from (used in) operating activities | 236,415 | 140,653 |
| Cash flows from (used in) investing activities | | |
| Acquisition of financial assets at fair value through other comprehensive income | 0 | -8,607 |
| Proceeds from disposal of financial assets at fair value through other comprehensive income | 0 | 32,750 |
| Acquisition of financial assets at amortised cost | -299,000 | -468,800 |
| Proceeds from repayments of financial assets at amortised cost | 799,000 | 437,600 |
| Acquisition of financial assets at fair value through profit or loss | 0 | -82,040 |
| Proceeds from disposal of financial assets at fair value through profit or loss | 10,537 | 89,478 |
| Increase in prepayments for investments | 0 | -20,100 |
| Acquisition of property, plant and equipment | -11,150 | -25,305 |
| Acquisition of intangible assets | -215 | -367 |
| Dividends received | 1,392 | 4,325 |
| Net cash flows from (used in) investing activities | 500,564 | -41,066 |
| Cash flows from (used in) financing activities | | |
| Increase in short-term loans | 0 | 399,500 |
| Decrease in short-term loans | 0 | -255,480 |
| Increase in guarantee deposits received | 0 | 60 |
| Payments of lease liabilities | -1,427 | -1,414 |
| Net cash flows from (used in) financing activities | -1,427 | 142,666 |
| Effect of exchange rate changes on cash and cash equivalents | -2,343 | 9,420 |
| Net increase (decrease) in cash and cash equivalents | 733,209 | 251,673 |
| Cash and cash equivalents at beginning of period | 1,511,021 | 1,975,445 |
| Cash and cash equivalents at end of period | 2,244,230 | 2,227,118 |
| Cash and cash equivalents reported in the statement of financial position | 2,244,230 | 2,227,118 |