

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

JUNE 30, 2023, DECEMBER 31, 2022

AND JUNE 30, 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	2023/06/30	2022/12/31	2022/06/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,667,160	1,511,021	1,814,430
Current financial assets at fair value through profit or loss	164,947	92,417	362,813
Current financial assets at fair value through other comprehensive income	304,151	280,612	349,366
Current financial assets at amortised cost	470,500	870,500	370,500
Accounts receivable, net	244,185	230,008	348,498
Accounts receivable due from related parties, net	308,494	168,438	202,301
Other receivables	7,644	5,552	11,790
Current inventories	690,282	999,078	1,020,337
Prepayments	26,604	29,989	41,087
Other current assets	2,131	771	650
<b>Total current assets</b>	<b>3,886,098</b>	<b>4,188,386</b>	<b>4,521,772</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through profit or loss	104,930	195,022	198,093
Non-current financial assets at fair value through other comprehensive income	278,981	254,270	253,509
Property, plant and equipment	540,571	554,783	570,910
Right-of-use assets	2,545	5,327	8,109
Investment property, net	421,544	424,606	427,669
Intangible assets	49,294	59,206	59,952
Other non-current assets	2,451	4,129	4,230
<b>Total non-current assets</b>	<b>1,400,316</b>	<b>1,497,343</b>	<b>1,522,472</b>
<b>Total assets</b>	<b>5,286,414</b>	<b>5,685,729</b>	<b>6,044,244</b>
<b>Current liabilities</b>			
Current borrowings	0	0	29,720
Current financial liabilities at fair value through profit or loss	8,480	2,363	2,699
Accounts payable	581,878	343,410	858,760
Other payables	394,381	517,058	582,021
Other payables to related parties	13,544	19,361	14,403
Current tax liabilities	79,561	174,288	149,409
Current lease liabilities	2,417	4,661	5,633
Other current liabilities	8,410	5,612	3,978
<b>Total current liabilities</b>	<b>1,088,671</b>	<b>1,066,753</b>	<b>1,646,623</b>
<b>Non-current liabilities</b>			
Non-current lease liabilities	196	787	2,614
Other non-current liabilities	150,557	148,544	170,474
<b>Total non-current liabilities</b>	<b>150,753</b>	<b>149,331</b>	<b>173,088</b>
<b>Total liabilities</b>	<b>1,239,424</b>	<b>1,216,084</b>	<b>1,819,711</b>
<b>Share capital</b>			
Ordinary share	489,126	489,126	489,126
<b>Total Share Capital</b>	<b>489,126</b>	<b>489,126</b>	<b>489,126</b>
<b>Capital surplus</b>			
Total capital surplus	2,202,370	2,202,370	2,202,370
<b>Retained earnings</b>			
Legal reserve	558,632	473,144	473,144
Special reserve	25,082	0	0
Unappropriated retained earnings (accumulated deficit)	748,537	1,330,087	1,067,244
<b>Total retained earnings</b>	<b>1,332,251</b>	<b>1,803,231</b>	<b>1,540,388</b>
<b>Other equity interest</b>			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	23,243	-25,082	-7,351
<b>Total other equity interest</b>	<b>23,243</b>	<b>-25,082</b>	<b>-7,351</b>
<b>Total equity</b>	<b>4,046,990</b>	<b>4,469,645</b>	<b>4,224,533</b>
<b>Total liabilities and equity</b>	<b>5,286,414</b>	<b>5,685,729</b>	<b>6,044,244</b>
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	2023/2nd	2022/2nd	2023/01/01To2023/06/30	2022/01/01To2022/06/30
<b>Income Statement</b>				
Total operating revenue	1,109,146	1,120,789	1,980,976	2,469,562
Total operating costs	791,964	647,984	1,418,498	1,423,614
Gross profit (loss) from operations	317,182	472,805	562,478	1,045,948
Gross profit (loss) from operations	317,182	472,805	562,478	1,045,948
Operating expenses				
Selling expenses	26,188	24,218	50,139	50,053
Administrative expenses	18,928	26,494	39,474	56,998
Research and development expenses	114,611	133,659	212,237	269,787
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12	0	22	0
Total operating expenses	159,739	184,371	301,872	376,838
Net other income (expenses)				
Net other income (expenses)	10	5	15	10
Net operating income (loss)	157,453	288,439	260,621	669,120
Non-operating income and expenses				
Total interest income	11,269	6,183	22,324	13,004
Total other income	5,305	8,411	12,214	16,043
Other gains and losses, net	8,208	-1,993	10,286	14,966
Finance costs, net	30	190	62	376
Total non-operating income and expenses	24,752	12,411	44,762	43,637
Profit (loss) from continuing operations before tax	182,205	300,850	305,383	712,757
Total tax expense (income)	25,269	50,370	42,674	123,131
Profit (loss) from continuing operations	156,936	250,480	262,709	589,626
Profit (loss)	156,936	250,480	262,709	589,626
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,005	-47,945	44,619	-58,331
Components of other comprehensive income that will not be reclassified to profit or loss	1,005	-47,945	44,619	-58,331
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	3,849	1,572	3,706	2,854
Components of other comprehensive income that will be reclassified to profit or loss	3,849	1,572	3,706	2,854
Total other comprehensive income	4,854	-46,373	48,325	-55,477
Total comprehensive income	161,790	204,107	311,034	534,149
Basic earnings per share				
Total basic earnings per share	3.21	5.12	5.37	12.05
Diluted earnings per share				
Total diluted earnings per share	3.20	5.10	5.35	11.97

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

**2023/06/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special 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	0	1,330,087	1,803,231	-25,082	-25,082		4,469,645
Legal reserve appropriated	0	0	0	85,488	0	-85,488	0	0	0		0
Special reserve appropriated	0	0	0	0	25,082	-25,082	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	0	-733,689	-733,689	0	0		-733,689
Profit (loss)	0	0	0	0	0	262,709	262,709	0	0		262,709
Other comprehensive income	0	0	0	0	0	0	0	48,325	48,325		48,325
Total comprehensive income	0	0	0	0	0	262,709	262,709	48,325	48,325		311,034
Total increase (decrease) in equity	0	0	0	85,488	25,082	-581,550	-470,980	48,325	48,325		-422,655
Equity at end of period	489,126	489,126	2,202,370	558,632	25,082	748,537	1,332,251	23,243	23,243		4,046,990

**2022/06/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special 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	0	2,108,721	2,415,730	60,537	60,537		5,167,763
Legal reserve appropriated	0	0	0	166,135	0	-166,135	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	0	-1,467,379	-1,467,379	0	0		-1,467,379
Profit (loss)	0	0	0	0	0	589,626	589,626	0	0		589,626
Other comprehensive income	0	0	0	0	0	0	0	-55,477	-55,477		-55,477
Total comprehensive income	0	0	0	0	0	589,626	589,626	-55,477	-55,477		534,149
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	2,411	2,411	-2,411	-2,411		0
Total increase (decrease) in equity	0	0	0	166,135	0	-1,041,477	-875,342	-57,888	-57,888		-933,230
Equity at end of period	489,126	489,126	2,202,370	473,144	0	1,067,244	1,540,388	-7,351	-7,351		4,224,533

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/06/30	2022/01/01To2022/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	305,383	712,757
Profit (loss) before tax	305,383	712,757
Depreciation expense	38,239	46,673
Amortization expense	13,344	14,970
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	22	0
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-6,670	10,820
Interest expense	62	376
Interest income	-22,324	-13,004
Dividend income	-1,392	-9,465
Impairment loss on non-financial assets	19,243	16,281
Unrealized foreign exchange loss (gain)	-446	-11,345
Total adjustments to reconcile profit (loss)	40,078	55,306
Decrease (increase) in accounts receivable	-13,259	-12,861
Decrease (increase) in accounts receivable due from related parties	-137,234	245,089
Decrease (increase) in other receivable	-3,752	-6
Decrease (increase) in inventories	289,553	-358,323
Decrease (increase) in prepayments	3,192	5,878
Adjustments for decrease (increase) in other current assets	-1,360	678
Total changes in operating assets	137,140	-119,545
Increase (decrease) in accounts payable	234,799	44
Increase (decrease) in other payable	-101,527	-12,466
Increase (decrease) in other payable to related parties	-5,790	4,308
Adjustments for increase (decrease) in other current liabilities	2,798	183
Increase (decrease) in other operating liabilities	-19,489	-30,528
Total changes in operating liabilities	110,791	-38,459
Total changes in operating assets and liabilities	247,931	-158,004
Total adjustments	288,009	-102,698
Cash inflow (outflow) generated from operations	593,392	610,059
Interest received	24,059	12,320
Interest paid	-38	-328
Income taxes refund (paid)	-137,208	-284,585
Net cash flows from (used in) operating activities	480,205	337,466
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-77,268
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	32,750
Acquisition of financial assets at amortised cost	-663,000	-732,800
Proceeds from repayments of financial assets at amortised cost	1,063,000	1,889,700
Acquisition of financial assets at fair value through profit or loss	-20,200	-162,190
Proceeds from disposal of financial assets at fair value through profit or loss	50,549	92,164
Acquisition of property, plant and equipment	-19,848	-44,980
Increase in refundable deposits	-12	-100
Decrease in refundable deposits	1,688	0
Acquisition of intangible assets	-3,482	-2,464
Dividends received	1,392	4,326
Net cash flows from (used in) investing activities	410,087	999,138
Cash flows from (used in) financing activities		
Increase in short-term loans	6,097	428,905
Decrease in short-term loans	-6,097	-454,980
Increase in guarantee deposits received	0	1,830
Decrease in guarantee deposits received	0	-30,585
Payments of lease liabilities	-2,859	-2,834
Cash dividends paid	-733,689	-1,467,379
Net cash flows from (used in) financing activities	-736,548	-1,525,043
Effect of exchange rate changes on cash and cash equivalents	2,395	27,424
Net increase (decrease) in cash and cash equivalents	156,139	-161,015
Cash and cash equivalents at beginning of period	1,511,021	1,975,445
Cash and cash equivalents at end of period	1,667,160	1,814,430
Cash and cash equivalents reported in the statement of financial position	1,667,160	1,814,430