

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023, DECEMBER 31, 2022

AND SEPTEMBER 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	2023/09/30	2022/12/31	2022/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,336,639	1,511,021	1,872,258
Current financial assets at fair value through profit or loss	201,539	92,417	95,100
Current financial assets at fair value through other comprehensive income	296,660	280,612	219,963
Current financial assets at amortised cost	1,165,500	870,500	470,500
Accounts receivable, net	325,960	230,008	228,402
Accounts receivable due from related parties, net	331,051	168,438	202,830
Other receivables	20,297	5,552	19,796
Current inventories	551,695	999,078	1,185,459
Prepayments	24,811	29,989	36,817
Other current assets	837	771	491
Total current assets	4,254,989	4,188,386	4,331,616
Non-current assets			
Non-current financial assets at fair value through profit or loss	79,983	195,022	194,889
Non-current financial assets at fair value through other comprehensive income	308,971	254,270	302,026
Property, plant and equipment	536,355	554,783	561,070
Right-of-use assets	1,633	5,327	6,718
Investment property, net	420,012	424,606	426,138
Intangible assets	57,064	59,206	61,954
Other non-current assets	1,918	4,129	4,130
Total non-current assets	1,405,936	1,497,343	1,556,925
Total assets	5,660,925	5,685,729	5,888,541
Current liabilities			
Current financial liabilities at fair value through profit or loss	11,116	2,363	5,396
Accounts payable	614,801	343,410	536,140
Other payables	471,672	517,058	631,753
Other payables to related parties	21,880	19,361	8,059
Current tax liabilities	114,016	174,288	167,317
Current lease liabilities	1,505	4,661	5,172
Other current liabilities	6,623	5,612	6,582
Total current liabilities	1,241,613	1,066,753	1,360,419
Non-current liabilities			
Non-current lease liabilities	172	787	1,677
Other non-current liabilities	139,710	148,544	165,927
Total non-current liabilities	139,882	149,331	167,604
Total liabilities	1,381,495	1,216,084	1,528,023
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	558,632	473,144	473,144
Special reserve	25,082	0	0
Unappropriated retained earnings (accumulated deficit)	958,477	1,330,087	1,223,892
Total retained earnings	1,542,191	1,803,231	1,697,036
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	45,743	-25,082	-28,014
Total other equity interest	45,743	-25,082	-28,014
Total equity	4,279,430	4,469,645	4,360,518
Total liabilities and equity	5,660,925	5,685,729	5,888,541
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	2023/3rd	2022/3rd	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Income Statement				
Total operating revenue	1,211,006	755,871	3,191,982	3,225,433
Total operating costs	852,985	488,788	2,271,483	1,912,402
Gross profit (loss) from operations	358,021	267,083	920,499	1,313,031
Gross profit (loss) from operations	358,021	267,083	920,499	1,313,031
Operating expenses				
Selling expenses	27,518	22,968	77,657	73,021
Administrative expenses	24,084	19,039	63,558	76,037
Research and development expenses	122,962	108,308	335,199	378,095
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	14	0	36	0
Total operating expenses	174,578	150,315	476,450	527,153
Net other income (expenses)				
Net other income (expenses)	7	5	22	15
Net operating income (loss)	183,450	116,773	444,071	785,893
Non-operating income and expenses				
Total interest income	10,986	8,155	33,310	21,159
Total other income	28,476	26,906	40,690	42,949
Other gains and losses, net	21,507	13,066	31,793	28,032
Finance costs, net	24	39	86	415
Total non-operating income and expenses	60,945	48,088	105,707	91,725
Profit (loss) from continuing operations before tax	244,395	164,861	549,778	877,618
Total tax expense (income)	34,455	17,909	77,129	141,040
Profit (loss) from continuing operations	209,940	146,952	472,649	736,578
Profit (loss)	209,940	146,952	472,649	736,578
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	15,770	-18,380	60,389	-76,711
Components of other comprehensive income that will not be reclassified to profit or loss	15,770	-18,380	60,389	-76,711
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	6,730	7,413	10,436	10,267
Components of other comprehensive income that will be reclassified to profit or loss	6,730	7,413	10,436	10,267
Total other comprehensive income	22,500	-10,967	70,825	-66,444
Total comprehensive income	232,440	135,985	543,474	670,134
Basic earnings per share				
Total basic earnings per share	4.29	3.00	9.66	15.06
Diluted earnings per share				
Total diluted earnings per share	4.28	2.99	9.63	14.94

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

2023/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary shares	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 interests	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	0	4,469,645
Legal reserve appropriated	0	0	0	85,488	0	-85,488	0	0	0	0	0
Special reserve appropriated	0	0	0	0	25,082	-25,082	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-733,689	-733,689	0	0	0	-733,689
Profit (loss)	0	0	0	0	0	472,649	472,649	0	0	0	472,649
Other comprehensive income	0	0	0	0	0	0	0	70,825	70,825	0	70,825
Total comprehensive income	0	0	0	0	0	472,649	472,649	70,825	70,825	0	543,474
Total increase (decrease) in equity	0	0	0	85,488	25,082	-371,610	-261,040	70,825	70,825	0	-190,215
Equity at end of period	489,126	489,126	2,202,370	558,632	25,082	958,477	1,542,191	45,743	45,743	0	4,279,430

2022/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary shares	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	50,537	0	5,157,763	
Legal reserve appropriated	0	0	0	166,135	-166,135	0	0	0	0	0	
Cash dividends of ordinary share	0	0	0	0	-1,467,379	-1,467,379	0	0	0	-1,467,379	
Profit (loss)	0	0	0	0	736,578	736,578	0	0	0	736,578	
Other comprehensive income	0	0	0	0	0	0	-66,444	-66,444	0	-66,444	
Total comprehensive income	0	0	0	0	0	736,578	736,578	-66,444	-66,444	0	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	0	
Total increase (decrease) in equity	0	0	0	166,135	-894,829	-715,694	-78,551	-78,551	0	-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	0	4,360,518	

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	549,778	877,618
Profit (loss) before tax	549,778	877,618
Depreciation expense	57,181	67,578
Amortization expense	20,606	22,323
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	36	0
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-12,329	12,829
Interest expense	86	415
Interest income	-33,310	-21,159
Dividend income	-24,558	-31,396
Impairment loss on non-financial assets	22,819	20,625
Unrealized foreign exchange loss (gain)	-4,440	-15,653
Total adjustments to reconcile profit (loss)	26,091	55,562
Decrease (increase) in accounts receivable	-93,799	113,828
Decrease (increase) in accounts receivable due from related parties	-158,652	253,224
Decrease (increase) in other receivable	-12,040	-13,850
Decrease (increase) in inventories	424,564	-527,789
Decrease (increase) in prepayments	5,645	10,916
Adjustments for decrease (increase) in other current assets	-66	837
Total changes in operating assets	165,652	-162,834
Increase (decrease) in accounts payable	264,312	-335,666
Increase (decrease) in other payable	-53,357	18,498
Increase (decrease) in other payable to related parties	1,929	-1,956
Adjustments for increase (decrease) in other current liabilities	1,011	2,787
Increase (decrease) in other operating liabilities	1,465	-15,979
Total changes in operating liabilities	215,360	-332,316
Total changes in operating assets and liabilities	381,012	-495,150
Total adjustments	407,103	-439,588
Cash inflow (outflow) generated from operations	956,881	438,030
Interest received	30,681	21,174
Interest paid	-56	-355
Income taxes refund (paid)	-137,868	-285,354
Net cash flows from (used in) operating activities	849,638	173,495
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-131,711
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	157,112
Acquisition of financial assets at amortised cost	-1,465,500	-840,300
Proceeds from repayments of financial assets at amortised cost	1,170,500	1,897,200
Acquisition of financial assets at fair value through profit or loss	-65,250	-172,190
Proceeds from disposal of financial assets at fair value through profit or loss	92,249	373,769
Acquisition of property, plant and equipment	-25,043	-49,958
Increase in refundable deposits	-76	-100
Decrease in refundable deposits	2,287	100
Acquisition of intangible assets	-17,547	-11,549
Dividends received	24,558	31,396
Net cash flows from (used in) investing activities	-283,822	1,253,769
Cash flows from (used in) financing activities		
Increase in short-term loans	6,097	428,905
Decrease in short-term loans	-6,097	-484,385
Increase in guarantee deposits received	0	1,830
Decrease in guarantee deposits received	-14,255	-46,317
Payments of lease liabilities	-3,801	-4,254
Cash dividends paid	-733,689	-1,467,379
Net cash flows from (used in) financing activities	-751,745	-1,571,600
Effect of exchange rate changes on cash and cash equivalents	11,547	41,149
Net increase (decrease) in cash and cash equivalents	-174,382	-103,187
Cash and cash equivalents at beginning of period	1,511,021	1,975,445
Cash and cash equivalents at end of period	1,336,639	1,872,258
Cash and cash equivalents reported in the statement of financial position	1,336,639	1,872,258