

English Translation of Financial Statements Originally Issued in Chinese

**SENSORTEK TECHNOLOGY CORP.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND DECEMBER 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	2023/12/31	2022/12/31
<b>Balance Sheet</b>		
Current assets		
Cash and cash equivalents	1,340,902	1,511,021
Current financial assets at fair value through profit or loss	161,276	92,417
Current financial assets at fair value through other comprehensive income	242,015	280,612
Current financial assets at amortised cost	1,215,500	870,500
Accounts receivable, net	376,800	230,008
Accounts receivable due from related parties, net	339,158	168,438
Other receivables	11,862	5,552
Current inventories	779,686	999,078
Prepayments	72,789	29,989
Other current assets	1,177	771
Total current assets	4,541,165	4,188,386
Non-current assets		
Non-current financial assets at fair value through profit or loss	94,972	195,022
Non-current financial assets at fair value through other comprehensive income	395,490	254,270
Property, plant and equipment	546,723	554,783
Right-of-use assets	2,400	5,327
Investment property, net	418,481	424,606
Intangible assets	60,047	59,206
Other non-current assets	2,617	4,129
Total non-current assets	1,520,730	1,497,343
Total assets	6,061,895	5,685,729
Current liabilities		
Current financial liabilities at fair value through profit or loss	6,912	2,363
Accounts payable	846,878	343,410
Other payables	428,555	517,058
Other payables to related parties	13,530	19,361
Current tax liabilities	139,708	174,288
Current lease liabilities	1,204	4,661
Other current liabilities	4,216	5,612
Total current liabilities	1,441,003	1,066,753
Non-current liabilities		
Non-current lease liabilities	1,217	787
Other non-current liabilities	135,317	148,544
Total non-current liabilities	136,534	149,331
Total liabilities	1,577,537	1,216,084
Share capital		
Ordinary share	489,126	489,126
Total Share Capital	489,126	489,126
Capital surplus		
Total capital surplus	2,202,370	2,202,370
Retained earnings		
Legal reserve	558,632	473,144
Special reserve	25,082	0
Unappropriated retained earnings (accumulated deficit)	1,161,470	1,330,087
Total retained earnings	1,745,184	1,803,231
Other equity interest		
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	47,678	-25,082
Total other equity interest	47,678	-25,082
Total equity	4,484,358	4,469,645
Total liabilities and equity	6,061,895	5,685,729
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0

Financial Statement – Income Statement

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/4th	2022/4th
<b>Income Statement</b>		
Total operating revenue	4,542,817	4,025,559
Total operating costs	3,228,451	2,463,434
Gross profit (loss) from operations	1,314,366	1,562,125
Gross profit (loss) from operations	1,314,366	1,562,125
Operating expenses		
Selling expenses	105,142	96,903
Administrative expenses	87,366	90,152
Research and development expenses	463,925	483,589
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	80	17
Total operating expenses	656,513	670,661
Net other income (expenses)		
Net other income (expenses)	21	21
Net operating income (loss)	657,874	891,485
Non-operating income and expenses		
Total interest income	46,455	30,268
Total other income	46,101	48,273
Other gains and losses, net	30,417	21,200
Finance costs, net	160	443
Total non-operating income and expenses	122,813	99,298
Profit (loss) from continuing operations before tax	780,687	990,783
Total tax expense (income)	105,171	148,010
Profit (loss) from continuing operations	675,516	842,773
Profit (loss)	675,516	842,773
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	72,415	-66,304
Components of other comprehensive income that will not be reclassified to profit or loss	72,415	-66,304
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	471	2,792
Components of other comprehensive income that will be reclassified to profit or loss	471	2,792
Total other comprehensive income	72,886	-63,512
Total comprehensive income	748,402	779,261
Basic earnings per share		
Total basic earnings per share	13.81	17.23
Diluted earnings per share		
Total diluted earnings per share	13.76	17.08

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

**2023/12/31 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				4,469,645
Legal reserve appropriated	0	0	0	85,488	0	-85,488	0	-25,082	-25,082	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	675,516	675,516	0	0	0	675,516
Other comprehensive income	0	0	0	0	0	0	0	72,886	72,886	0	72,886
Total comprehensive income	0	0	0	0	0	675,516	675,516	72,886	72,886	0	748,402
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	128	128	-128	-128	0	0
Total increase (decrease) in equity	0	0	0	85,488	25,082	-168,617	-58,047	72,760	72,760	0	14,713
Equity at end of period	489,126	489,126	2,202,370	558,632	25,082	1,161,470	1,745,184	47,678	47,678	0	4,484,358

**2022/12/31 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	50,537	50,537	0	5,157,763
Legal reserve appropriated	0	0	0	166,135	0	-166,135	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-1,467,379	-1,467,379	0	0	0	-1,467,379
Profit (loss)	0	0	0	0	0	842,773	842,773	0	0	0	842,773
Other comprehensive income	0	0	0	0	0	0	0	-63,512	-63,512	0	-63,512
Total comprehensive income	0	0	0	0	0	842,773	842,773	-63,512	-63,512	0	779,261
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	12,107	12,107	-12,107	-12,107	0	0
Total increase (decrease) in equity	0	0	0	166,135	0	-778,634	-612,499	-75,619	-75,619	0	-688,116
Equity at end 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

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/4th	2022/4th
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	780,687	990,783
Profit (loss) before tax	780,687	990,783
Depreciation expense	76,297	87,638
Amortization expense	28,512	29,109
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	80	17
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-13,652	11,678
Interest expense	160	443
Interest income	-46,455	-30,268
Dividend income	-24,610	-31,396
Loss (gain) on disposal of investments	-7,180	0
Impairment loss on non-financial assets	28,187	30,990
Unrealized foreign exchange loss (gain)	1,284	-8,413
Total adjustments to reconcile profit (loss)	42,623	89,798
Decrease (increase) in accounts receivable	-159,030	103,255
Decrease (increase) in accounts receivable due from related parties	-184,085	276,570
Decrease (increase) in other receivable	-26	60
Decrease (increase) in inventories	191,205	-351,773
Decrease (increase) in prepayments	-41,700	18,209
Adjustments for decrease (increase) in other current assets	-406	557
Total changes in operating assets	-194,042	46,878
Increase (decrease) in accounts payable	526,346	-507,635
Increase (decrease) in other payable	-89,184	-27,773
Increase (decrease) in other payable to related parties	-5,779	9,509
Adjustments for increase (decrease) in other current liabilities	-1,396	1,817
Increase (decrease) in other operating liabilities	-16,224	-80,245
Total changes in operating liabilities	413,763	-604,327
Total changes in operating assets and liabilities	219,721	-557,449
Total adjustments	262,344	-467,651
Cash inflow (outflow) generated from operations	1,043,031	523,132
Interest received	40,376	30,692
Interest paid	-160	-464
Income taxes refund (paid)	-140,851	-285,818
Net cash flows from (used in) operating activities	942,396	267,542
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-88,005	-141,747
Proceeds from disposal of financial assets at fair value through other comprehensive income	65,295	157,112
Acquisition of financial assets at amortised cost	-1,765,500	-1,240,300
Proceeds from repayments of financial assets at amortised cost	1,420,500	1,897,200
Acquisition of financial assets at fair value through profit or loss	-84,693	-172,190
Proceeds from disposal of financial assets at fair value through profit or loss	134,085	374,437
Acquisition of property, plant and equipment	-44,876	-63,888
Increase in refundable deposits	-777	-100
Decrease in refundable deposits	2,288	100
Acquisition of intangible assets	-24,562	-15,807
Dividends received	24,558	31,396
Net cash flows from (used in) investing activities	-361,687	826,213
Cash flows from (used in) financing activities		
Increase in short-term loans	58,085	428,905
Decrease in short-term loans	-58,085	-484,385
Increase in guarantee deposits received	2,269	2,014
Decrease in guarantee deposits received	-14,255	-58,407
Payments of lease liabilities	-4,754	-5,574
Cash dividends paid	-733,689	-1,467,379
Net cash flows from (used in) financing activities	-750,429	-1,584,826
Effect of exchange rate changes on cash and cash equivalents	-399	26,647
Net increase (decrease) in cash and cash equivalents	-170,119	-464,424
Cash and cash equivalents at beginning of period	1,511,021	1,975,445
Cash and cash equivalents at end of period	1,340,902	1,511,021
Cash and cash equivalents reported in the statement of financial position	1,340,902	1,511,021