

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

MARCH 31, 2024, DECEMBER 31, 2023

AND MARCH 31, 2023

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	2024/03/31	2023/12/31	2023/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,757,465	1,340,902	2,244,230
Current financial assets at fair value through profit or loss	132,340	161,276	187,465
Current financial assets at fair value through other comprehensive income	242,334	242,015	286,336
Current financial assets at amortised cost	915,500	1,215,500	370,500
Accounts receivable, net	315,844	376,800	185,064
Accounts receivable due from related parties, net	379,023	339,158	284,506
Other receivables	39,475	11,862	11,274
Current inventories	947,099	779,686	851,902
Prepayments	44,598	72,789	17,415
Other current assets	6,520	1,177	592
<b>Total current assets</b>	<b>4,780,198</b>	<b>4,541,165</b>	<b>4,439,284</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through profit or loss	77,711	94,972	94,883
Non-current financial assets at fair value through other comprehensive income	418,874	395,490	292,017
Property, plant and equipment	552,717	546,723	548,455
Right-of-use assets	13,560	2,400	3,936
Investment property, net	416,950	418,481	423,075
Intangible assets	52,252	60,047	53,920
Other non-current assets	2,582	2,617	4,130
<b>Total non-current assets</b>	<b>1,534,646</b>	<b>1,520,730</b>	<b>1,420,416</b>
<b>Total assets</b>	<b>6,314,844</b>	<b>6,061,895</b>	<b>5,859,700</b>
<b>Current liabilities</b>			
Current financial liabilities at fair value through profit or loss	8,337	6,912	3,927
Accounts payable	806,799	846,878	443,767
Other payables	1,033,938	428,555	1,170,504
Other payables to related parties	9,080	13,530	8,121
Current tax liabilities	171,585	139,708	189,595
Current lease liabilities	3,061	1,204	3,730
Other current liabilities	7,621	4,216	7,224
<b>Total current liabilities</b>	<b>2,040,421</b>	<b>1,441,003</b>	<b>1,826,868</b>
<b>Non-current liabilities</b>			
Non-current lease liabilities	10,536	1,217	305
Other non-current liabilities	140,821	135,317	147,327
<b>Total non-current liabilities</b>	<b>151,357</b>	<b>136,534</b>	<b>147,632</b>
<b>Total liabilities</b>	<b>2,191,778</b>	<b>1,577,537</b>	<b>1,974,500</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>			
<b>Total capital surplus</b>	<b>2,202,370</b>	<b>2,202,370</b>	<b>2,202,370</b>
<b>Retained earnings</b>			
Legal reserve	558,632	558,632	473,144
Special reserve	25,082	25,082	0
Unappropriated retained earnings (accumulated deficit)	769,469	1,161,470	702,171
<b>Total retained earnings</b>	<b>1,353,183</b>	<b>1,745,184</b>	<b>1,175,315</b>
<b>Other equity interest</b>			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	78,387	47,678	18,389
<b>Total other equity interest</b>	<b>78,387</b>	<b>47,678</b>	<b>18,389</b>
<b>Total equity</b>	<b>4,123,066</b>	<b>4,484,358</b>	<b>3,885,200</b>
<b>Total liabilities and equity</b>	<b>6,314,844</b>	<b>6,061,895</b>	<b>5,859,700</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	2024/01/01To2024/03/31	2023/01/01To2023/03/31
<b>Income Statement</b>		
Total operating revenue	1,272,560	871,830
Total operating costs	876,996	626,534
Gross profit (loss) from operations	395,564	245,296
Gross profit (loss) from operations	395,564	245,296
Operating expenses		
Selling expenses	27,346	23,951
Administrative expenses	25,833	20,546
Research and development expenses	124,237	97,626
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	10
Total operating expenses	177,416	142,133
Net other income (expenses)		
Net other income (expenses)	9	5
Net operating income (loss)	218,157	103,168
Non-operating income and expenses		
Total interest income	12,670	11,055
Total other income	7,290	6,909
Other gains and losses, net	13,968	2,078
Finance costs, net	1,549	32
Total non-operating income and expenses	32,379	20,010
Profit (loss) from continuing operations before tax	250,536	123,178
Total tax expense (income)	35,075	17,405
Profit (loss) from continuing operations	215,461	105,773
Profit (loss)	215,461	105,773
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	26,921	43,614
Components of other comprehensive income that will not be reclassified to profit or loss	26,921	43,614
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	7,734	-143
Components of other comprehensive income that will be reclassified to profit or loss	7,734	-143
Total other comprehensive income	34,655	43,471
Total comprehensive income	250,116	149,244
Basic earnings per share		
Total basic earnings per share	4.41	2.16
Diluted earnings per share		
Total diluted earnings per share	4.39	2.15

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

**2024/03/31 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	558,632	25,082	1,161,470	1,745,184		47,678	47,678	4,484,358
Cash dividends of ordinary share	0	0	0	0	0	-611,408	-611,408		0	0	-611,408
Profit (loss)	0	0	0	0	0	215,461	215,461		0	0	215,461
Other comprehensive income	0	0	0	0	0	0	0		34,655	34,655	34,655
Total comprehensive income	0	0	0	0	0	215,461	215,461		34,655	34,655	250,116
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	3,946	3,946		-3,946	-3,946	0
Total increase (decrease) in equity	0	0	0	0	0	-392,001	-392,001		30,709	30,709	-361,292
Equity at end of period	489,126	489,126	2,202,370	558,632	25,082	769,469	1,353,183		78,387	78,387	4,123,066

**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		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

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	250,536	123,178
Profit (loss) before tax	250,536	123,178
Depreciation expense	20,023	19,108
Amortization expense	8,194	6,658
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	10
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,554	-3,882
Interest expense	1,549	32
Interest income	-12,670	-11,055
Dividend income	-1,830	-1,392
Impairment loss on non-financial assets	2,865	13,415
Unrealized foreign exchange loss (gain)	-11,799	1,323
Total adjustments to reconcile profit (loss)	4,778	24,217
Decrease (increase) in accounts receivable	73,128	42,612
Decrease (increase) in accounts receivable due from related parties	-25,019	-117,085
Decrease (increase) in other receivable	-22,777	-1,427
Decrease (increase) in inventories	-170,278	133,761
Decrease (increase) in prepayments	25,976	11,041
Adjustments for decrease (increase) in other current assets	-5,343	179
Total changes in operating assets	-124,313	69,081
Increase (decrease) in accounts payable	-57,400	103,380
Increase (decrease) in other payable	-18,039	-90,513
Increase (decrease) in other payable to related parties	-4,450	-11,188
Adjustments for increase (decrease) in other current liabilities	3,405	1,612
Increase (decrease) in other operating liabilities	21,331	10,471
Total changes in operating liabilities	-55,153	13,762
Total changes in operating assets and liabilities	-179,466	82,843
Total adjustments	-174,688	107,060
Cash inflow (outflow) generated from operations	75,848	230,238
Interest received	7,892	6,760
Interest paid	-1,549	-32
Income taxes refund (paid)	-983	-565
Net cash flows from (used in) operating activities	81,208	236,401
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	10,952	0
Acquisition of financial assets at amortised cost	-299,000	-299,000
Proceeds from repayments of financial assets at amortised cost	599,000	799,000
Acquisition of financial assets at fair value through profit or loss	-52,743	0
Proceeds from disposal of financial assets at fair value through profit or loss	101,809	10,537
Acquisition of property, plant and equipment	-28,936	-11,150
Decrease in refundable deposits	36	0
Acquisition of intangible assets	-4,794	-215
Dividends received	1,882	1,392
Net cash flows from (used in) investing activities	328,206	500,564
Cash flows from (used in) financing activities		
Increase in short-term loans	593,417	0
Decrease in short-term loans	-593,417	0
Payments of lease liabilities	-1,003	-1,413
Net cash flows from (used in) financing activities	-1,003	-1,413
Effect of exchange rate changes on cash and cash equivalents	8,152	-2,343
Net increase (decrease) in cash and cash equivalents	416,563	733,209
Cash and cash equivalents at beginning of period	1,340,902	1,511,021
Cash and cash equivalents at end of period	1,757,465	2,244,230
Cash and cash equivalents reported in the statement of financial position	1,757,465	2,244,230