

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

JUNE 30, 2024, DECEMBER 31, 2023

AND JUNE 30, 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	2024/06/30	2023/12/31	2023/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	809,620	1,340,902	1,667,160
Current financial assets at fair value through profit or loss	217,169	161,276	164,947
Current financial assets at fair value through other comprehensive income	274,498	242,015	304,151
Current financial assets at amortised cost	918,000	1,215,500	470,500
Accounts receivable, net	322,456	376,800	244,185
Accounts receivable due from related parties, net	404,893	339,158	308,494
Other receivables	19,697	11,862	7,644
Current inventories	925,274	779,686	690,282
Prepayments	76,591	72,789	26,604
Other current assets	508	1,177	2,131
Total current assets	3,968,706	4,541,165	3,886,098
Non-current assets			
Non-current financial assets at fair value through profit or loss	61,382	94,972	104,930
Non-current financial assets at fair value through other comprehensive income	419,182	395,490	278,981
Property, plant and equipment	561,318	546,723	540,571
Right-of-use assets	12,700	2,400	2,545
Investment property, net	415,418	418,481	421,544
Intangible assets	49,231	60,047	49,294
Other non-current assets	1,483	2,617	2,451
Total non-current assets	1,520,714	1,520,730	1,400,316
Total assets	5,489,420	6,061,895	5,286,414
Current liabilities			
Current financial liabilities at fair value through profit or loss	12,577	6,912	8,480
Accounts payable	591,929	846,878	581,878
Other payables	391,514	428,555	394,381
Other payables to related parties	13,654	13,530	13,544
Current tax liabilities	92,940	139,708	79,561
Current lease liabilities	2,993	1,204	2,417
Other current liabilities	7,144	4,216	8,410
Total current liabilities	1,112,751	1,441,003	1,088,671
Non-current liabilities			
Non-current lease liabilities	9,782	1,217	196
Other non-current liabilities	141,061	135,317	150,557
Total non-current liabilities	150,843	136,534	150,753
Total liabilities	1,263,594	1,577,537	1,239,424
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	626,196	558,632	558,632
Special reserve	0	25,082	25,082
Unappropriated retained earnings (accumulated deficit)	843,115	1,161,470	748,537
Total retained earnings	1,469,311	1,745,184	1,332,251
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	65,019	47,678	23,243
Total other equity interest	65,019	47,678	23,243
Total equity	4,225,826	4,484,358	4,046,990
Total liabilities and equity	5,489,420	6,061,895	5,286,414
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	2024/2nd	2023/2nd	2024/01/01To2024/06/30	2023/01/01To2023/06/30
Income Statement				
Total operating revenue	1,125,029	1,109,146	2,397,589	1,980,976
Total operating costs	866,742	791,964	1,743,738	1,418,498
Gross profit (loss) from operations	258,287	317,182	653,851	562,478
Gross profit (loss) from operations	258,287	317,182	653,851	562,478
Operating expenses				
Selling expenses	26,297	26,188	53,643	50,139
Administrative expenses	21,618	18,928	47,451	39,474
Research and development expenses	108,557	114,611	232,794	212,237
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	12	0	22
Total operating expenses	156,472	159,739	333,888	301,872
Net other income (expenses)				
Net other income (expenses)	10	10	19	15
Net operating income (loss)	101,825	157,453	319,982	260,621
Non-operating income and expenses				
Total interest income	12,594	11,269	25,264	22,324
Total other income	12,538	5,305	19,828	12,214
Other gains and losses, net	8,991	8,208	22,959	10,286
Finance costs, net	1,416	30	2,965	62
Total non-operating income and expenses	32,707	24,752	65,086	44,762
Profit (loss) from continuing operations before tax	134,532	182,205	385,068	305,383
Total tax expense (income)	18,404	25,269	53,479	42,674
Profit (loss) from continuing operations	116,128	156,936	331,589	262,709
Profit (loss)	116,128	156,936	331,589	262,709
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-13,771	1,005	13,150	44,619
Components of other comprehensive income that will not be reclassified to profit or loss	-13,771	1,005	13,150	44,619
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	403	3,849	8,137	3,706
Components of other comprehensive income that will be reclassified to profit or loss	403	3,849	8,137	3,706
Total other comprehensive income	-13,368	4,854	21,287	48,325
Total comprehensive income	102,760	161,790	352,876	311,034
Basic earnings per share				
Total basic earnings per share	2.37	3.21	6.78	5.37
Diluted earnings per share				
Total diluted earnings per share	2.37	3.20	6.76	5.35

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

2024/06/30 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	558,632	25,082	1,161,470	1,745,184		47,678	47,678	4,484,358
Legal reserve appropriated	0	0	0	67,564	0	-67,564	0		0	0	0
Reversal of special reserve	0	0	0	0	-25,082	25,082	0		0	0	0
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	331,589	331,589		0	0	331,589
Other comprehensive income	0	0	0	0	0	0	0		21,287	21,287	21,287
Total comprehensive income	0	0	0	0	0	331,589	331,589		21,287	21,287	352,876
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	67,564	-25,082	-318,355	-275,873		17,341	17,341	-258,532
Equity at end of period	489,126	489,126	2,202,370	626,196	0	843,115	1,469,311		65,019	65,019	4,225,826

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

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/06/30	2023/01/01To2023/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	385,068	305,383
Profit (loss) before tax	385,068	305,383
Depreciation expense	41,270	38,239
Amortization expense	16,681	13,344
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	22
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-5,007	-6,670
Interest expense	2,965	62
Interest income	-25,264	-22,324
Dividend income	-9,102	-1,392
Loss (gain) on disposal of investments	-1,473	0
Impairment loss on non-financial assets	9,867	19,243
Unrealized foreign exchange loss (gain)	-10,392	-446
Total adjustments to reconcile profit (loss)	19,545	40,078
Decrease (increase) in accounts receivable	62,537	-13,259
Decrease (increase) in accounts receivable due from related parties	-56,110	-137,234
Decrease (increase) in other receivable	-1,657	-3,752
Decrease (increase) in inventories	-155,455	289,553
Decrease (increase) in prepayments	-4,632	3,192
Adjustments for decrease (increase) in other current assets	669	-1,360
Total changes in operating assets	-154,648	137,140
Increase (decrease) in accounts payable	-265,598	234,799
Increase (decrease) in other payable	-26,692	-101,527
Increase (decrease) in other payable to related parties	102	-5,790
Adjustments for increase (decrease) in other current liabilities	2,928	2,798
Increase (decrease) in other operating liabilities	-3,650	-19,489
Total changes in operating liabilities	-292,910	110,791
Total changes in operating assets and liabilities	-447,558	247,931
Total adjustments	-428,013	288,009
Cash inflow (outflow) generated from operations	-42,945	593,392
Interest received	26,014	24,059
Interest paid	-2,965	-62
Income taxes refund (paid)	-99,417	-137,208
Net cash flows from (used in) operating activities	-119,313	480,181
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-60,000	0
Proceeds from disposal of financial assets at fair value through other comprehensive income	27,085	0
Acquisition of financial assets at amortised cost	-1,113,000	-663,000
Proceeds from repayments of financial assets at amortised cost	1,410,500	1,063,000
Acquisition of financial assets at fair value through profit or loss	-114,592	-20,200
Proceeds from disposal of financial assets at fair value through profit or loss	102,764	50,549
Acquisition of property, plant and equipment	-55,606	-19,848
Increase in refundable deposits	0	-12
Decrease in refundable deposits	1,136	1,688
Acquisition of intangible assets	-8,630	-3,482
Dividends received	1,882	1,392
Net cash flows from (used in) investing activities	191,539	410,087
Cash flows from (used in) financing activities		
Increase in short-term loans	1,066,863	6,097
Decrease in short-term loans	-1,066,863	-6,097
Increase in guarantee deposits received	6,468	0
Decrease in guarantee deposits received	-7,326	0
Payments of lease liabilities	-1,825	-2,835
Cash dividends paid	-611,408	-733,689
Net cash flows from (used in) financing activities	-614,091	-736,524
Effect of exchange rate changes on cash and cash equivalents	10,583	2,395
Net increase (decrease) in cash and cash equivalents	-531,282	156,139
Cash and cash equivalents at beginning of period	1,340,902	1,511,021
Cash and cash equivalents at end of period	809,620	1,667,160
Cash and cash equivalents reported in the statement of financial position	809,620	1,667,160