

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024, DECEMBER 31, 2023

AND SEPTEMBER 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	2024/09/30	2023/12/31	2023/09/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	1,668,204	1,340,902	1,336,639
Current financial assets at fair value through profit or loss	159,705	161,276	201,539
Current financial assets at fair value through other comprehensive income	268,934	242,015	296,660
Current financial assets at amortised cost	475,000	1,215,500	1,165,500
Accounts receivable, net	353,213	376,800	325,960
Accounts receivable due from related parties, net	378,681	339,158	331,051
Other receivables	29,208	11,862	20,297
Current inventories	735,987	779,686	551,695
Prepayments	33,486	72,789	24,811
Other current assets	744	1,177	837
Total current assets	4,103,162	4,541,165	4,254,989
Non-current assets			
Non-current financial assets at fair value through profit or loss	75,881	94,972	79,983
Non-current financial assets at fair value through other comprehensive income	398,196	395,490	308,971
Property, plant and equipment	549,403	546,723	536,355
Right-of-use assets	11,923	2,400	1,633
Investment property, net	413,887	418,481	420,012
Intangible assets	52,645	60,047	57,064
Other non-current assets	1,492	2,617	1,918
Total non-current assets	1,503,427	1,520,730	1,405,936
Total assets	5,606,589	6,061,895	5,660,925
Current liabilities			
Current borrowings	82,290	0	0
Current financial liabilities at fair value through profit or loss	1,043	6,912	11,116
Accounts payable	662,526	846,878	614,801
Other payables	410,269	428,555	471,672
Other payables to related parties	15,652	13,530	21,880
Current tax liabilities	33,474	139,708	114,016
Current lease liabilities	3,009	1,204	1,505
Other current liabilities	7,335	4,216	6,623
Total current liabilities	1,215,598	1,441,003	1,241,613
Non-current liabilities			
Non-current lease liabilities	9,024	1,217	172
Other non-current liabilities	80,731	135,317	139,710
Total non-current liabilities	89,755	136,534	139,882
Total liabilities	1,305,353	1,577,537	1,381,495
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)	945,076	1,161,470	958,477
Total retained earnings	1,571,272	1,745,184	1,542,191
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	38,468	47,678	45,743
Total other equity interest	38,468	47,678	45,743
Total equity	4,301,236	4,484,358	4,279,430
Total liabilities and equity	5,606,589	6,061,895	5,660,925
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.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/3rd	2023/3rd	2024/01/01To2024/09/30	2023/01/01To2023/09/30
<b>Income Statement</b>				
Total operating revenue	1,318,243	1,211,006	3,715,832	3,191,982
Total operating costs	1,062,946	852,985	2,806,684	2,271,483
Gross profit (loss) from operations	255,297	358,021	909,148	920,499
Gross profit (loss) from operations	255,297	358,021	909,148	920,499
Operating expenses				
Selling expenses	26,418	27,518	80,061	77,657
Administrative expenses	21,251	24,084	68,702	63,558
Research and development expenses	113,001	122,962	345,795	335,199
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	14	0	36
Total operating expenses	160,670	174,578	494,558	476,450
Net other income (expenses)				
Net other income (expenses)	10	7	29	22
Net operating income (loss)	94,637	183,450	414,619	444,071
Non-operating income and expenses				
Total interest income	11,097	10,986	36,361	33,310
Total other income	14,800	28,476	34,628	40,690
Other gains and losses, net	391	21,507	23,350	31,793
Finance costs, net	3,192	24	6,157	86
Total non-operating income and expenses	23,096	60,945	88,182	105,707
Profit (loss) from continuing operations before tax	117,733	244,395	502,801	549,778
Total tax expense (income)	15,772	34,455	69,251	77,129
Profit (loss) from continuing operations	101,961	209,940	433,550	472,649
Profit (loss)	101,961	209,940	433,550	472,649
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-26,445	15,770	-13,295	60,389
Components of other comprehensive income that will not be reclassified to profit or loss	-26,445	15,770	-13,295	60,389
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-106	6,730	8,031	10,436
Components of other comprehensive income that will be reclassified to profit or loss	-106	6,730	8,031	10,436
Total other comprehensive income	-26,551	22,500	-5,264	70,825
Total comprehensive income	75,410	232,440	428,286	543,474
Basic earnings per share				
Total basic earnings per share	2.08	4.29	8.86	9.66
Diluted earnings per share				
Total diluted earnings per share	2.08	4.28	8.83	9.63

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

2024/09/30 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
Equity at beginning of period after adjustments	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		433,550	433,550	0	0	433,550
Other comprehensive income	0	0	0	0	0		0	0	-5,264	-5,264	-5,264
Total comprehensive income	0	0	0	0	0		433,550	433,550	-5,264	-5,264	428,286
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		-216,394	-173,912	-9,210	-9,210	-183,122
Equity at end of period	489,126	489,126	2,202,370	626,196	0		945,076	1,571,272	38,468	38,468	4,301,236

2023/09/30 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		472,649	472,649	0	0	472,649
Other comprehensive income	0	0	0	0	0		0	0	70,825	70,825	70,825
Total comprehensive income	0	0	0	0	0		472,649	472,649	70,825	70,825	543,474
Total increase (decrease) in equity	0	0	0	85,488	25,082		-371,610	-261,040	70,825	70,825	-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		4,279,430

## Financial Statement — Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	502,801	549,778
Profit (loss) before tax	502,801	549,778
Depreciation expense	62,487	57,181
Amortization expense	25,689	20,606
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	36
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-5,378	-12,329
Interest expense	6,157	86
Interest income	-36,361	-33,310
Dividend income	-18,671	-24,558
Loss (gain) on disposal of investments	-1,473	0
Impairment loss on non-financial assets	14,869	22,819
Unrealized foreign exchange loss (gain)	-14,077	-4,440
Total adjustments to reconcile profit (loss)	33,242	26,091
Decrease (increase) in accounts receivable	24,421	-93,799
Decrease (increase) in accounts receivable due from related parties	-38,679	-158,652
Decrease (increase) in other receivable	-19,984	-12,040
Decrease (increase) in inventories	28,830	424,564
Decrease (increase) in prepayments	39,873	5,645
Adjustments for decrease (increase) in other current assets	433	-66
Total changes in operating assets	34,894	165,652
Increase (decrease) in accounts payable	-185,015	264,312
Increase (decrease) in other payable	-10,687	-53,357
Increase (decrease) in other payable to related parties	2,373	1,929
Adjustments for increase (decrease) in other current liabilities	3,119	1,011
Increase (decrease) in other operating liabilities	6,444	1,465
Total changes in operating liabilities	-183,766	215,360
Total changes in operating assets and liabilities	-148,872	381,012
Total adjustments	-115,630	407,103
Cash inflow (outflow) generated from operations	387,171	956,881
Interest received	38,722	30,681
Interest paid	-6,145	-86
Income taxes refund (paid)	-176,055	-137,868
Net cash flows from (used in) operating activities	243,693	849,608
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	-1,224,500	-1,465,500
Proceeds from repayments of financial assets at amortised cost	1,965,000	1,170,500
Acquisition of financial assets at fair value through profit or loss	-136,981	-65,250
Proceeds from disposal of financial assets at fair value through profit or loss	156,876	92,249
Acquisition of property, plant and equipment	-70,431	-25,043
Increase in refundable deposits	-8	-76
Decrease in refundable deposits	1,135	2,287
Acquisition of intangible assets	-19,735	-17,547
Dividends received	18,723	24,558
Net cash flows from (used in) investing activities	657,164	-283,822
Cash flows from (used in) financing activities		
Increase in short-term loans	2,015,026	6,097
Decrease in short-term loans	-1,932,632	-6,097
Increase in guarantee deposits received	6,468	0
Decrease in guarantee deposits received	-60,275	-14,255
Payments of lease liabilities	-2,567	-3,771
Cash dividends paid	-611,408	-733,689
Net cash flows from (used in) financing activities	-585,388	-751,715
Effect of exchange rate changes on cash and cash equivalents	11,833	11,547
Net increase (decrease) in cash and cash equivalents	327,302	-174,382
Cash and cash equivalents at beginning of period	1,340,902	1,511,021
Cash and cash equivalents at end of period	1,668,204	1,336,639
Cash and cash equivalents reported in the statement of financial position	1,668,204	1,336,639