

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND DECEMBER 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	2024/12/31	2023/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	748,503	1,340,902
Current financial assets at fair value through profit or loss	129,685	161,276
Current financial assets at fair value through other comprehensive income	274,068	242,015
Current financial assets at amortised cost	1,575,000	1,215,500
Accounts receivable, net	265,955	376,800
Accounts receivable due from related parties, net	368,677	339,158
Other receivables	8,523	11,862
Current inventories	770,068	779,686
Prepayments	38,100	72,789
Other current assets	1,001	1,177
Total current assets	4,179,580	4,541,165
Non-current assets		
Non-current financial assets at fair value through profit or loss	132,044	94,972
Non-current financial assets at fair value through other comprehensive income	385,191	395,490
Property, plant and equipment	550,806	546,723
Right-of-use assets	11,146	2,400
Investment property, net	412,356	418,481
Intangible assets	44,974	60,047
Other non-current assets	1,491	2,617
Total non-current assets	1,538,008	1,520,730
Total assets	5,717,588	6,061,895
Current liabilities		
Current financial liabilities at fair value through profit or loss	7,331	6,912
Accounts payable	764,672	846,878
Other payables	366,132	428,555
Other payables to related parties	16,862	13,530
Current tax liabilities	44,896	139,708
Current lease liabilities	3,025	1,204
Other current liabilities	23,174	4,216
Total current liabilities	1,226,092	1,441,003
Non-current liabilities		
Non-current lease liabilities	8,261	1,217
Other non-current liabilities	83,474	135,317
Total non-current liabilities	91,735	136,534
Total liabilities	1,317,827	1,577,537
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	626,196	558,632
Special reserve	0	25,082
Unappropriated retained earnings (accumulated deficit)	1,052,002	1,161,470
Total retained earnings	1,678,198	1,745,184
Other equity interest		
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	30,067	47,678
Total other equity interest	30,067	47,678
Total equity	4,399,761	4,484,358
Total liabilities and equity	5,717,588	6,061,895
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	2024/4th	2023/4th
Income Statement		
Total operating revenue	4,940,683	4,542,817
Total operating costs	3,767,572	3,228,451
Gross profit (loss) from operations	1,173,111	1,314,366
Gross profit (loss) from operations	1,173,111	1,314,366
Operating expenses		
Selling expenses	107,037	105,142
Administrative expenses	89,898	87,366
Research and development expenses	468,837	463,925
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	80
Total operating expenses	665,772	656,513
Net other income (expenses)		
Net other income (expenses)	39	21
Net operating income (loss)	507,378	657,874
Non-operating income and expenses		
Total interest income	49,260	46,455
Total other income	51,976	46,101
Other gains and losses, net	25,302	30,417
Finance costs, net	8,210	160
Total non-operating income and expenses	118,328	122,813
Profit (loss) from continuing operations before tax	625,706	780,687
Total tax expense (income)	85,229	105,171
Profit (loss) from continuing operations	540,477	675,516
Profit (loss)	540,477	675,516
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-24,880	72,415
Components of other comprehensive income that will not be reclassified to profit or loss	-24,880	72,415
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	11,214	471
Components of other comprehensive income that will be reclassified to profit or loss	11,214	471
Total other comprehensive income	-13,666	72,886
Total comprehensive income	526,811	748,402
Basic earnings per share		
Total basic earnings per share	11.05	13.81
Diluted earnings per share		
Total diluted earnings per share	11.00	13.76

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

2024/12/31 Statement of Stockholders' Equity

Accounting Title	Unit: NT\$ thousand										
	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	0
Reversal of special reserve	0	0	0	0	-25,082	25,082	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-611,408	-611,408	0	0	0	-611,408
Profit (loss)	0	0	0	0	0	540,477	540,477	0	0	0	540,477
Other comprehensive income	0	0	0	0	0	0	0	-13,666	-13,666		-13,666
Total comprehensive income	0	0	0	0	0	540,477	540,477	-13,666	-13,666		526,811
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	3,945	3,945	-3,945	-3,945		0
Total increase (decrease) in equity	0	0	0	67,564	-25,082	-109,468	-66,986	-17,611	-17,611		-84,597
Equity at end of period	489,126	489,126	2,202,370	626,196	0	1,052,002	1,678,198	30,067	30,067		4,399,761

2023/12/31 Statement of Stockholders' Equity

Accounting Title	Unit: NT\$ thousand										
	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	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		72,886
Total comprehensive income	0	0	0	0	0	675,516	675,516	72,886	72,886		748,402
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	126	126	-126	-126		0
Total increase (decrease) in equity	0	0	0	85,488	25,082	-168,617	-58,047	72,760	72,760		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		4,484,358

Financial Statement — Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/4th	2023/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	625,706	780,687
Profit (loss) before tax	625,706	780,687
Depreciation expense	84,381	76,297
Amortization expense	34,510	28,512
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	80
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-5,742	-13,652
Interest expense	8,210	160
Interest income	-49,260	-46,455
Dividend income	-18,671	-24,610
Loss (gain) on disposal of investments	-1,473	-7,180
Impairment loss on non-financial assets	59,425	28,187
Unrealized foreign exchange loss (gain)	-18,108	1,284
Total adjustments to reconcile profit (loss)	93,272	42,623
Decrease (increase) in accounts receivable	121,216	-159,030
Decrease (increase) in accounts receivable due from related parties	-16,489	-184,085
Decrease (increase) in other receivable	14	-26
Decrease (increase) in inventories	-49,807	191,205
Decrease (increase) in prepayments	31,491	-41,700
Adjustments for decrease (increase) in other current assets	176	-406
Total changes in operating assets	86,601	-194,042
Increase (decrease) in accounts payable	-97,665	526,346
Increase (decrease) in other payable	-45,794	-89,184
Increase (decrease) in other payable to related parties	3,332	-5,779
Adjustments for increase (decrease) in other current liabilities	18,958	-1,396
Increase (decrease) in other operating liabilities	-14,169	-16,224
Total changes in operating liabilities	-135,338	413,763
Total changes in operating assets and liabilities	-48,737	219,721
Total adjustments	44,535	262,344
Cash inflow (outflow) generated from operations	670,241	1,043,031
Interest received	51,751	40,376
Interest paid	-8,210	-160
Income taxes refund (paid)	-176,843	-140,851
Net cash flows from (used in) operating activities	536,939	942,396
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-60,000	-88,005
Proceeds from disposal of financial assets at fair value through other comprehensive income	27,085	65,295
Acquisition of financial assets at amortised cost	-2,324,500	-1,765,500
Proceeds from repayments of financial assets at amortised cost	1,965,000	1,420,500
Acquisition of financial assets at fair value through profit or loss	-211,981	-84,693
Proceeds from disposal of financial assets at fair value through profit or loss	212,411	134,085
Acquisition of property, plant and equipment	-78,711	-44,876
Increase in refundable deposits	-8	-777
Decrease in refundable deposits	1,136	2,288
Acquisition of intangible assets	-24,178	-24,562
Dividends received	18,723	24,558
Net cash flows from (used in) investing activities	-475,023	-361,687
Cash flows from (used in) financing activities		
Increase in short-term loans	2,454,122	58,085
Decrease in short-term loans	-2,454,122	-58,085
Increase in guarantee deposits received	6,487	2,269
Decrease in guarantee deposits received	-60,275	-14,255
Payments of lease liabilities	-3,314	-4,754
Cash dividends paid	-611,408	-733,689
Net cash flows from (used in) financing activities	-668,510	-750,429
Effect of exchange rate changes on cash and cash equivalents	14,195	-399
Net increase (decrease) in cash and cash equivalents	-592,399	-170,119
Cash and cash equivalents at beginning of period	1,340,902	1,511,021
Cash and cash equivalents at end of period	748,503	1,340,902
Cash and cash equivalents reported in the statement of financial position	748,503	1,340,902