

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

MARCH 31, 2025, DECEMBER 31, 2024

AND MARCH 31, 2024

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	2025/03/31	2024/12/31	2024/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,722,355	748,503	1,757,465
Current financial assets at fair value through profit or loss	74,531	129,685	132,340
Current financial assets at fair value through other comprehensive income	276,353	274,068	242,334
Current financial assets at amortised cost	675,000	1,575,000	915,500
Accounts receivable, net	246,529	265,955	315,844
Accounts receivable due from related parties, net	360,622	368,677	379,023
Other receivables	31,305	8,523	39,475
Current inventories	744,840	770,068	947,099
Prepayments	27,749	38,100	44,598
Other current assets	384	1,001	6,520
Total current assets	4,159,668	4,179,580	4,780,198
Non-current assets			
Non-current financial assets at fair value through profit or loss	170,154	132,044	77,711
Non-current financial assets at fair value through other comprehensive income	361,291	385,191	418,874
Property, plant and equipment	544,949	550,806	552,717
Right-of-use assets	10,369	11,146	13,560
Investment property, net	410,824	412,356	416,950
Intangible assets	36,383	44,974	52,252
Other non-current assets	1,493	1,491	2,582
Total non-current assets	1,535,463	1,538,008	1,534,646
Total assets	5,695,131	5,717,588	6,314,844
Current liabilities			
Current financial liabilities at fair value through profit or loss	9,037	7,331	8,337
Accounts payable	694,203	764,672	806,799
Other payables	829,755	366,132	1,033,938
Other payables to related parties	9,252	16,862	9,080
Current tax liabilities	59,640	44,896	171,585
Current lease liabilities	3,049	3,025	3,061
Other current liabilities	7,757	23,174	7,621
Total current liabilities	1,612,693	1,226,092	2,040,421
Non-current liabilities			
Non-current lease liabilities	7,487	8,261	10,536
Other non-current liabilities	84,482	83,474	140,821
Total non-current liabilities	91,969	91,735	151,357
Total liabilities	1,704,662	1,317,827	2,191,778
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	626,196	558,632
Special reserve	0	0	25,082
Unappropriated retained earnings (accumulated deficit)	664,325	1,052,002	769,469
Total retained earnings	1,290,521	1,678,198	1,353,183
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	8,452	30,067	78,387
Total other equity interest	8,452	30,067	78,387
Total equity	3,990,469	4,399,761	4,123,066
Total liabilities and equity	5,695,131	5,717,588	6,314,844
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	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Income Statement		
Total operating revenue	1,163,062	1,272,560
Total operating costs	922,030	876,996
Gross profit (loss) from operations	241,032	395,564
Gross profit (loss) from operations	241,032	395,564
Operating expenses		
Selling expenses	27,138	27,346
Administrative expenses	21,817	25,833
Research and development expenses	113,978	124,237
Total operating expenses	162,933	177,416
Net other income (expenses)		
Net other income (expenses)	10	9
Net operating income (loss)	78,109	218,157
Non-operating income and expenses		
Total interest income	12,516	12,670
Total other income	20,218	7,290
Other gains and losses, net	7,531	13,968
Finance costs, net	1,092	1,549
Total non-operating income and expenses	39,173	32,379
Profit (loss) from continuing operations before tax	117,282	250,536
Total tax expense (income)	15,833	35,075
Profit (loss) from continuing operations	101,449	215,461
Profit (loss)	101,449	215,461
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-26,997	26,921
Components of other comprehensive income that will not be reclassified to profit or loss	-26,997	26,921
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	5,382	7,734
Components of other comprehensive income that will be reclassified to profit or loss	5,382	7,734
Total other comprehensive income	-21,615	34,655
Total comprehensive income	79,834	250,116
Basic earnings per share		
Total basic earnings per share	2.07	4.41
Diluted earnings per share		
Total diluted earnings per share	2.07	4.39

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

2025/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand											
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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	626,196	0	1,052,002	1,678,198	30,067	30,067		4,399,761
Cash dividends of ordinary share	0	0	0	0	0	-489,126	-489,126	0	0		-489,126
Profit (loss)	0	0	0	0	0	101,449	101,449	0	0		101,449
Other comprehensive income	0	0	0	0	0	0	0	-21,615	-21,615		-21,615
Total comprehensive income	0	0	0	0	0	101,449	101,449	-21,615	-21,615		79,834
Total increase (decrease) in equity	0	0	0	0	0	-387,677	-387,677	-21,615	-21,615		-409,292
Equity at end of period	489,126	489,126	2,202,370	626,196	0	664,325	1,290,521	8,452	8,452		3,990,469

2024/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand											
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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

Financial Statement — Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	117,282	250,536
Profit (loss) before tax	117,282	250,536
Depreciation expense	23,055	20,023
Amortization expense	8,727	8,194
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,731	-1,554
Interest expense	1,092	1,549
Interest income	-12,516	-12,670
Dividend income	-8,100	-1,830
Impairment loss on non-financial assets	4,641	2,865
Unrealized foreign exchange loss (gain)	-5,342	-11,799
Total adjustments to reconcile profit (loss)	9,826	4,778
Decrease (increase) in accounts receivable	23,115	73,128
Decrease (increase) in accounts receivable due from related parties	13,409	-25,019
Decrease (increase) in other receivable	-19,745	-22,777
Decrease (increase) in inventories	20,587	-170,278
Decrease (increase) in prepayments	10,351	25,976
Adjustments for decrease (increase) in other current assets	617	-5,343
Total changes in operating assets	48,334	-124,313
Increase (decrease) in accounts payable	-77,194	-57,400
Increase (decrease) in other payable	-26,313	-18,039
Increase (decrease) in other payable to related parties	-7,610	-4,450
Adjustments for increase (decrease) in other current liabilities	-15,417	3,405
Increase (decrease) in other operating liabilities	10,044	21,331
Total changes in operating liabilities	-116,490	-55,153
Total changes in operating assets and liabilities	-68,156	-179,466
Total adjustments	-58,330	-174,688
Cash inflow (outflow) generated from operations	58,952	75,848
Interest received	9,479	7,892
Interest paid	-1,092	-1,549
Income taxes refund (paid)	-1,089	-983
Net cash flows from (used in) operating activities	66,250	81,208
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	10,952
Acquisition of financial assets at amortised cost	-299,000	-299,000
Proceeds from repayments of financial assets at amortised cost	1,199,000	599,000
Acquisition of financial assets at fair value through profit or loss	-60,025	-52,743
Proceeds from disposal of financial assets at fair value through profit or loss	80,506	101,809
Acquisition of property, plant and equipment	-22,974	-28,936
Decrease in refundable deposits	0	36
Acquisition of intangible assets	0	-4,794
Dividends received	8,100	1,882
Net cash flows from (used in) investing activities	905,607	328,206
Cash flows from (used in) financing activities		
Increase in short-term loans	404,999	593,417
Decrease in short-term loans	-404,999	-593,417
Payments of lease liabilities	-750	-1,003
Net cash flows from (used in) financing activities	-750	-1,003
Effect of exchange rate changes on cash and cash equivalents	2,745	8,152
Net increase (decrease) in cash and cash equivalents	973,852	416,563
Cash and cash equivalents at beginning of period	748,503	1,340,902
Cash and cash equivalents at end of period	1,722,355	1,757,465
Cash and cash equivalents reported in the statement of financial position	1,722,355	1,757,465