English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

JUNE 30, 2025, DECEMBER 31, 2024

AND JUNE 30, 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.
Finacial year: Yearly
Unit: NT$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,570,208	748,503	809,620
Current financial assets at fair value through profit or loss	59,040	129,685	217,169
Current financial assets at fair value through other comprehensive income	227,654	274,068	274,498
Current financial assets at amortised cost	475,038	1,575,000	918,000
Accounts receivable, net	241,119	265,955	322,456
Accounts receivable due from related parties, net	403,828	368,677	404,893
Other receivables	25,104	8,523	19,697
Current inventories	623,089	770,068	925,274
Prepayments	43,518	38,100	76,591
Other current assets	211	1,001	508
Total current assets	3,668,809	4,179,580	3,968,706
Non-current assets			
Non-current financial assets at fair value through profit or loss	170,943	132,044	61,382
Non-current financial assets at fair value through other comprehensive income	448,102	385,191	419,182
Property, plant and equipment	535,548	550,806	561,318
Right-of-use assets	9,592	11,146	12,700
Investment property, net	409,293	412,356	415,418
Intangible assets	42,255	44,974	49,231
Other non-current assets	2,735	1,491	1,483
Total non-current assets	1,618,468	1,538,008	1,520,714
Total assets	5,287,277	5,717,588	5,489,420
Current liabilities			
Current borrowings	87,900	0	0
Current financial liabilities at fair value through profit or loss	12,179	7,331	12,577
Accounts payable	638,916	764,672	591,929
Other payables	318,381	366,132	391,514
Other payables to related parties	24,576	16,862	13,654
Current tax liabilities	50,586	44,896	92,940
Current lease liabilities	3,078	3,025	2,993
Other current liabilities	6,883	23,174	7,144
Total current liabilities	1,142,499	1,226,092	1,112,751
Non-current liabilities			
Non-current lease liabilities	6,704	8,261	9,782
Other non-current liabilities	75,110	83,474	141,061
Total non-current liabilities	81,814	91,735	150,843
Total liabilities	1,224,313	1,317,827	1,263,594
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	680,638	626,196	626,196
Unappropriated retained earnings (accumulated deficit)	673,135	1,052,002	843,115
Total retained earnings	1,353,773	1,678,198	1,469,311
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	17,695	30,067	65,019
Total other equity interest	17,695	30,067	65,019
Total equity	4,062,964	4,399,761	4,225,826
Total liabilities and equity	5,287,277	5,717,588	5,489,420
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

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

Accounting Title	2025/2nd	2024/2nd	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Income Statement				
Total operating revenue	1,210,729	1,125,029	2,373,791	2,397,589
Total operating costs	1,000,272	866,742	1,922,302	1,743,738
Gross profit (loss) from operations	210,457	258,287	451,489	653,851
Gross profit (loss) from operations	210,457	258,287	451,489	653,851
Operating expenses				
Selling expenses	26,440	26,297	53,578	53,643
Administrative expenses	19,136	21,618	40,953	47,451
Research and development expenses	123,775	108,557	237,753	232,794
Total operating expenses	169,351	156,472	332,284	333,888
Net other income (expenses)				
Net other income (expenses)	11	10	21	19
Net operating income (loss)	41,117	101,825	119,226	319,982
Non-operating income and expenses				
Total interest income	12,350	12,594	24,866	25,264
Total other income	33,808	12,538	54,026	19,828
Other gains and losses, net	-25,712	8,991	-18,181	22,959
Finance costs, net	936	1,416	2,028	2,965
Total non-operating income and expenses	19,510	32,707	58,683	65,086
Profit (loss) from continuing operations before tax	60,627	134,532	177,909	385,068
Total tax expense (income)	-2,625	18,404	13,208	53,479
Profit (loss) from continuing operations	63,252	116,128	164,701	331,589
Profit (loss)	63,252	116,128	164,701	331,589
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	32,526	-13,771	5,529	13,150
Components of other comprehensive income that will not be reclassified to profit or loss	32,526	-13,771	5,529	13,150
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-23,283	403	-17,901	8,137
Components of other comprehensive income that will be reclassified to profit or loss	-23,283	403	-17,901	8,137
Total other comprehensive income	9,243	-13,368	-12,372	21,287
Total comprehensive income	72,495	102,760	152,329	352,876
Basic earnings per share				
Total basic earnings per share	1.29	2.37	3.37	6.78
Diluted earnings per share				
Total diluted earnings per share	1.29	2.37	3.36	6.76

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

2025/06/30 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	626,196	1,052,002	1,678,198	30,067	30,067		4,399,761
Legal reserve appropriated	0	0	0	54,442	-54,442	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	-489,126	-489,126	0	0		-489,126
Profit (loss)	0	0	0	0	164,701	164,701	0	0		164,701
Other comprehensive income	0	0	0	0	0	0	-12,372	-12,372		-12,372
Total comprehensive income	0	0	0	0	164,701	164,701	-12,372	-12,372		152,329
Total increase (decrease) in equity	0	0	0	54,442	-378,867	-324,425	-12,372	-12,372		-336,797
Equity at end of period	489,126	489,126	2,202,370	680,638	673,135	1,353,773	17,695	17,695		4,062,964

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

Financial Statement — Statements of Cash Flows

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

Accounting Title	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	177,909	385,068
Profit (loss) before tax	177,909	385,068
Depreciation expense	46,908	41,270
Amortization expense	18,458	16,681
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,576	-5,007
Interest expense	2,028	2,965
Interest income	-24,866	-25,264
Dividend income	-24,652	-9,102
Loss (gain) on disposal of investments	-1,235	-1,473
Impairment loss on non-financial assets	11,977	9,867
Unrealized foreign exchange loss (gain)	3,647	-10,392
Total adjustments to reconcile profit (loss)	33,841	19,545
Decrease (increase) in accounts receivable	17,461	62,537
Decrease (increase) in accounts receivable due from related parties	-46,088	-56,110
Decrease (increase) in other receivable	-3,152	-1,657
Decrease (increase) in inventories	135,002	-155,455
Decrease (increase) in prepayments	-5,418	-4,632
Adjustments for decrease (increase) in other current assets	790	669
Total changes in operating assets	98,595	-154,648
Increase (decrease) in accounts payable	-108,314	-265,598
Increase (decrease) in other payable	-24,879	-26,692
Increase (decrease) in other payable to related parties	9,283	102
Adjustments for increase (decrease) in other current liabilities	-16,291	2,928
Increase (decrease) in other operating liabilities	-12,080	-3,650
Total changes in operating liabilities	-152,281	-292,910
Total changes in operating assets and liabilities	-53,686	-447,558
Total adjustments	-19,845	-428,013
Cash inflow (outflow) generated from operations	158,064	-42,945
Interest received	27,443	26,014
Interest paid	-2,017	-2,965
Income taxes refund (paid)	-7,518	-99,417
Net cash flows from (used in) operating activities	175,972	-119,313
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-102,355	-60,000
Proceeds from disposal of financial assets at fair value through other comprehensive income	75,266	27,085
Acquisition of financial assets at amortised cost	-565,538	-1,113,000
Proceeds from repayments of financial assets at amortised cost	1,665,500	1,410,500
Acquisition of financial assets at fair value through profit or loss	-83,750	-114,592
Proceeds from disposal of financial assets at fair value through profit or loss	118,769	102,764
Acquisition of property, plant and equipment	-38,538	-55,606
Decrease in refundable deposits	0	1,136
Acquisition of intangible assets	-13,175	-8,630
Increase in prepayments for business facilities	-1,248	0
Dividends received	8,100	1,882
Net cash flows from (used in) investing activities	1,063,031	191,539
Cash flows from (used in) financing activities		
Increase in short-term loans	784,899	1,066,863
Decrease in short-term loans	-697,434	-1,066,863
Increase in guarantee deposits received	0	6,468
Decrease in guarantee deposits received	0	-7,326
Payments of lease liabilities	-1,504	-1,825
Cash dividends paid	-489,126	-611,408
Net cash flows from (used in) financing activities	-403,165	-614,091
Effect of exchange rate changes on cash and cash equivalents	-14,133	10,583
Net increase (decrease) in cash and cash equivalents	821,705	-531,282
Cash and cash equivalents at beginning of period	748,503	1,340,902
Cash and cash equivalents at end of period	1,570,208	809,620
Cash and cash equivalents reported in the statement of financial position	1,570,208	809,620