

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND DECEMBER 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	2025/12/31	2024/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	942,732	748,503
Current financial assets at fair value through profit or loss	165,868	129,685
Current financial assets at fair value through other comprehensive income	336,465	274,068
Current financial assets at amortised cost	875,038	1,575,000
Accounts receivable, net	179,696	265,955
Accounts receivable due from related parties, net	457,173	368,677
Other receivables	15,280	8,523
Current inventories	647,753	770,068
Prepayments	42,728	38,100
Other current assets	795	1,001
Total current assets	3,663,528	4,179,580
Non-current assets		
Non-current financial assets at fair value through profit or loss	186,068	132,044
Non-current financial assets at fair value through other comprehensive income	693,274	385,191
Property, plant and equipment	521,166	550,806
Right-of-use assets	8,038	11,146
Investment property, net	406,230	412,356
Intangible assets	34,823	44,974
Deferred tax assets	1,020	0
Other non-current assets	2,946	1,491
Total non-current assets	1,853,565	1,538,008
Total assets	5,517,093	5,717,588
Current liabilities		
Current borrowings	37,716	0
Current financial liabilities at fair value through profit or loss	20,044	7,331
Accounts payable	783,710	764,672
Other payables	299,050	366,132
Other payables to related parties	15,946	16,862
Current tax liabilities	38,890	44,896
Current lease liabilities	2,985	3,025
Other current liabilities	5,176	23,174
Total current liabilities	1,203,517	1,226,092
Non-current liabilities		
Deferred tax liabilities	909	0
Non-current lease liabilities	5,276	8,261
Other non-current liabilities	86,581	83,474
Total non-current liabilities	92,766	91,735
Total liabilities	1,296,283	1,317,827
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	680,638	626,196
Unappropriated retained earnings (accumulated deficit)	812,725	1,052,002
Total retained earnings	1,493,363	1,678,198
Other equity interest		
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	35,951	30,067
Total other equity interest	35,951	30,067
Total equity	4,220,810	4,399,761
Total liabilities and equity	5,517,093	5,717,588
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	2025/4th	2024/4th
Income Statement		
Total operating revenue	4,561,864	4,940,683
Total operating costs	3,743,908	3,767,572
Gross profit (loss) from operations	817,956	1,173,111
Gross profit (loss) from operations	817,956	1,173,111
Operating expenses		
Selling expenses	108,398	107,037
Administrative expenses	75,364	89,898
Research and development expenses	473,424	468,837
Total operating expenses	657,186	665,772
Net other income (expenses)		
Net other income (expenses)	46	39
Net operating income (loss)	160,816	507,378
Non-operating income and expenses		
Total interest income	47,139	49,260
Total other income	86,404	51,976
Other gains and losses, net	15,987	25,302
Finance costs, net	3,188	8,210
Total non-operating income and expenses	146,342	118,328
Profit (loss) from continuing operations before tax	307,158	625,706
Total tax expense (income)	2,867	85,229
Profit (loss) from continuing operations	304,291	540,477
Profit (loss)	304,291	540,477
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	15,070	-24,880
Components of other comprehensive income that will not be reclassified to profit or loss	15,070	-24,880
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-9,186	11,214
Components of other comprehensive income that will be reclassified to profit or loss	-9,186	11,214
Total other comprehensive income	5,884	-13,666
Total comprehensive income	310,175	526,811
Basic earnings per share		
Total basic earnings per share	6.22	11.05
Diluted earnings per share		
Total diluted earnings per share	6.20	11.00

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

2025/12/31 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	626,196	0	1,052,002	1,678,198	30,067	30,067	0	4,389,761
Legal reserve appropriated	0	0	0	54,442	0	-54,442	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-489,126	-489,126	0	0	0	-489,126
Profit (loss)	0	0	0	0	0	304,291	304,291	0	0	0	304,291
Other comprehensive income	0	0	0	0	0	0	0	5,884	5,884	0	5,884
Total comprehensive income	0	0	0	0	0	304,291	304,291	5,884	5,884	0	310,175
Total increase (decrease) in equity	0	0	0	54,442	0	-239,277	-184,835	5,884	5,884	0	-178,951
Equity at end of period	489,126	489,126	2,202,370	680,638	0	812,725	1,493,363	35,951	35,951	0	4,220,810

2024/12/31 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	588,632	25,082	1,161,470	1,745,184	47,678	47,678	0	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	0	-25,082	25,082	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-811,408	-811,408	0	0	0	-811,408
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	0	-13,666
Total comprehensive income	0	0	0	0	0	540,477	540,477	-13,666	-13,666	0	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	0
Total increase (decrease) in equity	0	0	0	67,564	-25,082	-109,468	-66,986	-17,611	-17,611	0	-34,597
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	0	4,389,761

Financial Statement – Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/4th	2024/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	307,158	625,706
Profit (loss) before tax	307,158	625,706
Depreciation expense	94,623	84,381
Amortization expense	34,566	34,510
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-9,943	-5,742
Interest expense	3,188	8,210
Interest income	-47,139	-49,260
Dividend income	-30,397	-18,671
Loss (gain) on disposal of investments	-1,235	-1,473
Impairment loss on non-financial assets	22,713	59,425
Unrealized foreign exchange loss (gain)	-216	-18,108
Total adjustments to reconcile profit (loss)	66,160	93,272
Decrease (increase) in accounts receivable	88,764	121,216
Decrease (increase) in accounts receivable due from related parties	-83,764	-16,489
Decrease (increase) in other receivable	-7,724	14
Decrease (increase) in inventories	99,602	-49,807
Decrease (increase) in prepayments	-4,628	31,491
Adjustments for decrease (increase) in other current assets	206	176
Total changes in operating assets	92,456	86,601
Increase (decrease) in accounts payable	10,946	-97,665
Increase (decrease) in other payable	-30,472	-45,794
Increase (decrease) in other payable to related parties	-916	3,332
Adjustments for increase (decrease) in other current liabilities	-17,998	18,958
Increase (decrease) in other operating liabilities	-25,162	-14,169
Total changes in operating liabilities	-63,602	-135,338
Total changes in operating assets and liabilities	28,854	-48,737
Total adjustments	95,014	44,535
Cash inflow (outflow) generated from operations	402,172	670,241
Interest received	47,022	51,751
Interest paid	-3,174	-8,210
Income taxes refund (paid)	-8,984	-176,843
Net cash flows from (used in) operating activities	437,036	536,939
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-437,543	-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	-1,075,038	-2,324,500
Proceeds from repayments of financial assets at amortised cost	1,775,000	1,965,000
Acquisition of financial assets at fair value through profit or loss	-236,377	-211,981
Proceeds from disposal of financial assets at fair value through profit or loss	168,826	212,411
Acquisition of property, plant and equipment	-66,412	-78,711
Increase in refundable deposits	-9	-8
Decrease in refundable deposits	59	1,136
Acquisition of intangible assets	-23,819	-24,178
Increase in prepayments for business facilities	-1,500	0
Dividends received	30,397	18,723
Net cash flows from (used in) investing activities	208,850	-475,023
Cash flows from (used in) financing activities		
Increase in short-term loans	1,304,590	2,454,122
Decrease in short-term loans	-1,266,890	-2,454,122
Increase in guarantee deposits received	32,963	6,487
Decrease in guarantee deposits received	-26,910	-60,275
Payments of lease liabilities	-3,025	-3,314
Cash dividends paid	-489,126	-611,408
Net cash flows from (used in) financing activities	-448,398	-668,510
Effect of exchange rate changes on cash and cash equivalents	-3,259	14,195
Net increase (decrease) in cash and cash equivalents	194,229	-592,399
Cash and cash equivalents at beginning of period	748,503	1,340,902
Cash and cash equivalents at end of period	942,732	748,503
Cash and cash equivalents reported in the statement of financial position	942,732	748,503