

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

MARCH 31, 2026, DECEMBER 31, 2025

AND MARCH 31, 2025

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	2026/03/31	2025/12/31	2025/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	831,997	942,732	1,722,355
Current financial assets at fair value through profit or loss	226,002	165,868	74,531
Current financial assets at fair value through other comprehensive income	250,591	336,465	276,353
Current financial assets at amortised cost	875,038	875,038	675,000
Accounts receivable, net	161,638	179,696	246,529
Accounts receivable due from related parties, net	396,032	457,173	360,622
Other receivables	27,326	15,280	31,305
Current inventories	684,939	647,753	744,840
Prepayments	26,305	42,728	27,749
Other current assets	213	795	384
Total current assets	3,480,081	3,663,528	4,159,668
Non-current assets			
Non-current financial assets at fair value through profit or loss	249,594	186,068	170,154
Non-current financial assets at fair value through other comprehensive income	826,634	693,274	361,291
Property, plant and equipment	544,103	521,166	544,949
Right-of-use assets	7,261	8,038	10,369
Investment property, net	404,699	406,230	410,824
Intangible assets	47,952	34,823	36,383
Deferred tax assets	930	1,020	0
Other non-current assets	1,446	2,946	1,493
Total non-current assets	2,082,619	1,853,565	1,535,463
Total assets	5,562,700	5,517,093	5,695,131
Current liabilities			
Current borrowings	0	37,716	0
Current financial liabilities at fair value through profit or loss	14,122	20,044	9,037
Accounts payable	702,937	783,710	694,203
Other payables	602,015	299,050	829,755
Other payables to related parties	9,711	15,946	9,252
Current tax liabilities	41,015	38,890	59,640
Current lease liabilities	2,831	2,985	3,049
Other current liabilities	8,176	5,176	7,757
Total current liabilities	1,380,807	1,203,517	1,612,693
Non-current liabilities			
Deferred tax liabilities	2,191	909	0
Non-current lease liabilities	4,656	5,276	7,487
Other non-current liabilities	88,050	86,581	84,482
Total non-current liabilities	94,897	92,766	91,969
Total liabilities	1,475,704	1,296,283	1,704,662
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	680,638	626,196
Unappropriated retained earnings (accumulated deficit)	650,839	812,725	664,325
Total retained earnings	1,331,477	1,493,363	1,290,521
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	64,023	35,951	8,452
Total other equity interest	64,023	35,951	8,452
Total equity	4,086,996	4,220,810	3,990,469
Total liabilities and equity	5,562,700	5,517,093	5,695,131
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	2026/01/01To2026/03/31	2025/01/01To2025/03/31
Income Statement		
Total operating revenue	1,044,409	1,163,062
Total operating costs	814,398	922,030
Gross profit (loss) from operations	230,011	241,032
Gross profit (loss) from operations	230,011	241,032
Operating expenses		
Selling expenses	28,834	27,138
Administrative expenses	19,487	21,817
Research and development expenses	120,402	113,978
Total operating expenses	168,723	162,933
Net other income (expenses)		
Net other income (expenses)	15	10
Net operating income (loss)	61,303	78,109
Non-operating income and expenses		
Total interest income	10,708	12,516
Total other income	32,711	20,218
Other gains and losses, net	16,962	7,531
Finance costs, net	516	1,092
Total non-operating income and expenses	59,865	39,173
Profit (loss) from continuing operations before tax	121,168	117,282
Total tax expense (income)	14,035	15,833
Profit (loss) from continuing operations	107,133	101,449
Profit (loss) from discontinued operations		
Profit (loss)	107,133	101,449
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	30,277	-26,997
Components of other comprehensive income that will not be reclassified to profit or loss	30,277	-26,997
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-2,205	5,382
Components of other comprehensive income that will be reclassified to profit or loss	-2,205	5,382
Other comprehensive income, net	28,072	-21,615
Total comprehensive income	135,205	79,834
Basic earnings per share		
Total basic earnings per share	2	2
Diluted earnings per share		
Total diluted earnings per share	2	2

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

2026/03/31 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	680,638	812,725	1,493,363	35,951	35,951		4,220,810
Cash dividends of ordinary share	0	0	0	0	-269,019	-269,019	0	0		-269,019
Profit (loss)	0	0	0	0	107,133	107,133	0	0		107,133
Other comprehensive income	0	0	0	0	0	0	28,072	28,072		28,072
Total comprehensive income	0	0	0	0	107,133	107,133	28,072	28,072		135,205
Total increase (decrease) in equity	0	0	0	0	-161,886	-161,886	28,072	28,072		-133,814
Equity at end of period	489,126	489,126	2,202,370	680,638	650,839	1,331,477	64,023	64,023		4,086,996

2025/03/31 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
Cash dividends of ordinary share	0	0	0	0	-489,126	-489,126	0	0		-489,126
Profit (loss)	0	0	0	0	101,449	101,449	0	0		101,449
Other comprehensive income	0	0	0	0	0	0	-21,615	-21,615		-21,615
Total comprehensive income	0	0	0	0	101,449	101,449	-21,615	-21,615		79,834
Total increase (decrease) in equity	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	664,325	1,290,521	8,452	8,452		3,990,469

Financial Statement — Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01To2026/03/31	2025/01/01To2025/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	121,168	117,282
Profit (loss) before tax	121,168	117,282
Depreciation expense	21,632	23,055
Amortization expense	6,011	8,727
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-7,511	-1,731
Interest expense	516	1,092
Interest income	-10,708	-12,516
Dividend income	-20,368	-8,100
Loss (gain) on disposal of investments	-2,928	0
Impairment loss on non-financial assets	5,337	4,641
Unrealized foreign exchange loss (gain)	-6,788	-5,342
Total adjustments to reconcile profit (loss)	-14,807	9,826
Decrease (increase) in accounts receivable	20,731	23,115
Decrease (increase) in accounts receivable due from related parties	66,693	13,409
Decrease (increase) in other receivable	-10,099	-19,745
Adjustments for decrease (increase) in inventories	-42,523	20,587
Decrease (increase) in prepayments	16,423	10,351
Adjustments for decrease (increase) in other current assets	582	617
Total changes in operating assets	51,807	48,334
Increase (decrease) in accounts payable	-87,228	-77,194
Increase (decrease) in other payable	-2,247	-26,313
Increase (decrease) in other payable to related parties	-6,235	-7,610
Adjustments for increase (decrease) in other current liabilities	3,000	-15,417
Increase (decrease) in other operating liabilities	10,606	10,044
Total changes in operating liabilities	-82,104	-116,490
Total changes in operating assets and liabilities	-30,297	-68,156
Total adjustments	-45,104	-58,330
Cash inflow (outflow) generated from operations	76,064	58,952
Interest received	8,140	9,479
Interest paid	-530	-1,092
Income taxes refund (paid)	-10,538	-1,089
Net cash flows from (used in) operating activities	73,136	66,250
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-208,483	0
Proceeds from disposal of financial assets at fair value through other comprehensive income	192,464	0
Acquisition of financial assets at amortised cost	-99	-299,000
Proceeds from repayments of financial assets at amortised cost	99	1,199,000
Acquisition of financial assets at fair value through profit or loss	-133,174	-60,025
Proceeds from disposal of financial assets at fair value through profit or loss	11,103	80,506
Acquisition of property, plant and equipment	-35,549	-22,974
Acquisition of intangible assets	-611	0
Decrease in prepayments for business facilities	1,500	0
Dividends received	20,522	8,100
Net cash flows from (used in) investing activities	-152,228	905,607
Cash flows from (used in) financing activities		
Increase in short-term loans	236,163	404,999
Decrease in short-term loans	-273,863	-404,999
Payments of lease liabilities	-774	-750
Net cash flows from (used in) financing activities	-38,474	-750
Effect of exchange rate changes on cash and cash equivalents	6,831	2,745
Net increase (decrease) in cash and cash equivalents	-110,735	973,852
Cash and cash equivalents at beginning of period	942,732	748,503
Cash and cash equivalents at end of period	831,997	1,722,355
Cash and cash equivalents reported in the statement of financial position	831,997	1,722,355