

English Translation of Financial Statements Originally Issued in Chinese

SENSORTEK TECHNOLOGY CORP.

FINANCIAL STATEMENTS

JUNE 30, 2026, DECEMBER 31, 2025

AND JUNE 30, 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.

Fiacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/06/30	2025/12/31	2025/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	656,463	942,732	1,570,208
Current financial assets at fair value through profit or loss	362,395	165,868	59,040
Current financial assets at fair value through other comprehensive income	404,749	336,465	227,654
Current financial assets at amortised cost	375,077	875,038	475,038
Accounts receivable, net	157,267	179,696	241,119
Accounts receivable due from related parties, net	344,121	457,173	403,828
Other receivables	17,105	15,274	12,546
Other receivables due from related parties	29,067	6	12,558
Current inventories	631,948	647,753	623,089
Prepayments	23,992	42,728	43,518
Other current assets	850	795	211
Total current assets	3,003,034	3,663,528	3,668,809
Non-current assets			
Non-current financial assets at fair value through profit or loss	293,530	186,068	170,943
Non-current financial assets at fair value through other comprehensive income	1,248,490	693,274	448,102
Property, plant and equipment	539,065	521,166	535,548
Right-of-use assets	6,484	8,038	9,592
Investment property, net	403,167	406,230	409,293
Intangible assets	41,422	34,823	42,255
Deferred tax assets	560	1,020	0
Other non-current assets	201,446	2,946	2,735
Total non-current assets	2,734,164	1,853,565	1,618,468
Total assets	5,737,198	5,517,093	5,287,277
Current liabilities			
Current borrowings	0	37,716	87,900
Current financial liabilities at fair value through profit or loss	5,759	20,044	12,179
Accounts payable	624,678	783,710	638,916
Other payables	305,011	299,050	318,381
Other payables to related parties	11,713	15,946	24,576
Current tax liabilities	50,808	38,890	50,586
Current lease liabilities	2,673	2,985	3,078
Other current liabilities	7,840	5,176	6,883
Total current liabilities	1,008,482	1,203,517	1,142,499
Non-current liabilities			
Deferred tax liabilities	3,300	909	0
Non-current lease liabilities	4,032	5,276	6,704
Other non-current liabilities	87,673	86,581	75,110
Total non-current liabilities	95,005	92,766	81,814
Total liabilities	1,103,487	1,296,283	1,224,313
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	711,067	680,638	680,638
Unappropriated retained earnings (accumulated deficit)	724,071	812,725	673,135
Total retained earnings	1,435,138	1,493,363	1,353,773
Other equity interest			
Total other equity interest	507,077	35,951	17,695
Total equity	4,633,711	4,220,810	4,062,964
Total liabilities and equity	5,737,198	5,517,093	5,287,277
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.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/2nd	2025/2nd	2026/01/01To2026/06/30	2025/01/01To2025/06/30
Income Statement				
Total operating revenue	993,394	1,210,729	2,037,803	2,373,791
Total operating costs	783,203	1,000,272	1,597,601	1,922,302
Gross profit (loss) from operations	210,191	210,457	440,202	451,489
Gross profit (loss) from operations	210,191	210,457	440,202	451,489
Operating expenses				
Selling expenses	28,987	26,440	57,821	53,578
Administrative expenses	24,141	19,136	43,628	40,953
Research and development expenses	126,629	123,775	247,031	237,753
Total operating expenses	179,757	169,351	348,480	332,284
Net other income (expenses)				
Net other income (expenses)	16	11	31	21
Net operating income (loss)	30,450	41,117	91,753	119,226
Non-operating income and expenses				
Total interest income	12,649	12,350	23,357	24,866
Total other income	50,624	33,808	83,335	54,026
Other gains and losses, net	11,789	-25,712	28,751	-18,181
Finance costs, net	66	936	582	2,028
Total non-operating income and expenses	74,996	19,510	134,861	58,683
Profit (loss) from continuing operations before tax	105,446	60,627	226,614	177,909
Total tax expense (income)	12,737	-2,625	26,772	13,208
Profit (loss) from continuing operations	92,709	63,252	199,842	164,701
Profit (loss) from discontinued operations				
Profit (loss)	92,709	63,252	199,842	164,701
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	454,371	32,526	484,648	5,529
Components of other comprehensive income that will not be reclassified to profit or loss	454,371	32,526	484,648	5,529
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	-365	-23,283	-2,570	-17,901
Components of other comprehensive income that will be reclassified to profit or loss	-365	-23,283	-2,570	-17,901
Total other comprehensive income	454,006	9,243	482,078	-12,372
Total comprehensive income	546,715	72,495	681,920	152,329
Basic earnings per share				
Total basic earnings per share	1.90	1.29	4.09	3.37
Diluted earnings per share				
Total diluted earnings per share	1.89	1.29	4.07	3.36

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

2026/06/30 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	680,638	812,725	1,493,363	35,951	35,951		4,220,810	
Legal reserve appropriated	0	0	0	30,429	-30,429	0	0	0		0	
Cash dividends of ordinary share	0	0	0	0	-269,019	-269,019	0	0		-269,019	
Profit (loss)	0	0	0	0	199,842	199,842	0	0		199,842	
Other comprehensive income	0	0	0	0	0	0	482,078	482,078		482,078	
Total comprehensive income	0	0	0	0	199,842	199,842	482,078	482,078		681,920	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	10,952	10,952	-10,952	-10,952		0	
Total increase (decrease) in equity	0	0	0	30,429	-88,654	-58,225	471,126	471,126		412,901	
Equity at end of period	489,126	489,126	2,202,370	711,067	724,071	1,435,138	507,077	507,077		4,633,711	

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	

Financial Statement — Statements of Cash Flows

Provided by: Sensortek Technology Corp.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01To2026/06/30	2025/01/01To2025/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	226,614	177,909
Profit (loss) before tax	226,614	177,909
Depreciation expense	42,781	46,908
Amortization expense	12,500	18,458
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-17,733	1,576
Interest expense	582	2,028
Interest income	-23,357	-24,866
Dividend income	-58,636	-24,652
Loss (gain) on disposal of investments	-2,928	-1,235
Impairment loss on non-financial assets	11,834	11,977
Unrealized foreign exchange loss (gain)	-8,713	3,647
Total adjustments to reconcile profit (loss)	-43,670	33,841
Decrease (increase) in accounts receivable	25,013	17,461
Decrease (increase) in accounts receivable due from related parties	118,280	-46,088
Decrease (increase) in other receivable	5,347	-3,152
Decrease (increase) in inventories	3,971	135,002
Decrease (increase) in prepayments	18,736	-5,418
Decrease (increase) in other current assets	-55	790
Total changes in operating assets	171,292	98,595
Increase (decrease) in accounts payable	-163,589	-108,314
Increase (decrease) in other payable	-18,697	-24,879
Increase (decrease) in other payable to related parties	-4,233	9,283
Increase (decrease) in other current liabilities	2,664	-16,291
Increase (decrease) in other operating liabilities	5,033	-12,080
Total changes in operating liabilities	-178,822	-152,281
Total changes in operating assets and liabilities	-7,530	-53,686
Total adjustments	-51,200	-19,845
Cash inflow (outflow) generated from operations	175,414	158,064
Interest received	24,765	27,443
Interest paid	-596	-2,017
Income taxes refund (paid)	-12,003	-7,518
Net cash flows from (used in) operating activities	187,580	175,972
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-348,237	-102,355
Proceeds from disposal of financial assets at fair value through other comprehensive income	210,210	75,266
Acquisition of financial assets at amortised cost	-365,577	-565,538
Proceeds from repayments of financial assets at amortised cost	865,538	1,665,500
Acquisition of financial assets at fair value through profit or loss	-581,233	-83,750
Proceeds from disposal of financial assets at fair value through profit or loss	280,692	118,769
Increase in prepayments for investments	-200,000	0
Acquisition of property, plant and equipment	-52,796	-38,538
Acquisition of intangible assets	-2,981	-13,175
Increase in prepayments for business facilities	0	-1,248
Decrease in prepayments for business facilities	1,500	0
Dividends received	20,522	8,100
Net cash flows from (used in) investing activities	-172,362	1,063,031
Cash flows from (used in) financing activities		
Increase in short-term loans	242,486	784,899
Decrease in short-term loans	-280,186	-697,434
Payments of lease liabilities	-1,556	-1,504
Cash dividends paid	-269,019	-489,126
Net cash flows from (used in) financing activities	-308,275	-403,165
Effect of exchange rate changes on cash and cash equivalents	6,788	-14,133
Net increase (decrease) in cash and cash equivalents	-286,269	821,705
Cash and cash equivalents at beginning of period	942,732	748,503
Cash and cash equivalents at end of period	656,463	1,570,208
Cash and cash equivalents reported in the statement of financial position	656,463	1,570,208