

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	682,283	928,023	841,052
Current financial assets at fair value through profit or loss	683	1,577	1,585
Current financial assets at amortised cost	119,604	0	0
Accounts receivable, net	459,572	296,975	300,231
Current inventories	440,686	280,935	374,303
Other current assets	46,253	196,082	368,917
Other current financial assets	0	160,109	300,824
Other current assets, others	46,253	35,973	68,093
Total current assets	1,749,081	1,703,592	1,886,088
Non-current assets			
Non-current financial assets at amortised cost	2,000	0	0
Property, plant and equipment	92,393	96,760	96,994
Intangible assets	19,493	23,297	5,491
Deferred tax assets	20,080	20,307	18,570
Other non-current assets	2,624	3,354	3,355
Guarantee deposits paid	2,624	1,354	1,355
Other non-current financial assets	0	2,000	2,000
Total non-current assets	136,590	143,718	124,410
Total assets	1,885,671	1,847,310	2,010,498
Liabilities and equity			
Liabilities			
Current liabilities			
Current financial liabilities at fair value through profit or loss	111	6	924
Accounts payable	234,299	115,181	204,188
Other payables	58,583	81,303	63,782
Wages and salaries payable	58,583	81,303	63,782
Current tax liabilities	25,276	20,029	23,029
Other current liabilities	107,074	70,206	100,626
Total current liabilities	425,343	286,725	392,549
Non-current liabilities			
Non-current provisions	4,541	5,805	4,208
Deferred tax liabilities	15,167	16,655	72,143
Deferred tax liabilities, income tax	15,167	16,655	72,143
Other non-current liabilities	32,756	33,503	50,648
Net defined benefit liability, non-current	32,756	33,503	50,648
Total non-current liabilities	52,464	55,963	126,999
Total liabilities	477,807	342,688	519,548
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	943,966	943,966	943,966
Total capital stock	943,966	943,966	943,966
Capital surplus			
Total capital surplus	51,650	51,650	51,650
Retained earnings			
Legal reserve	367,139	357,433	357,433
Special reserve	2,345	0	0
Unappropriated retained earnings (accumulated deficit)	50,222	153,918	134,538
Total retained earnings	419,706	511,351	491,971
Other equity interest			
Exchange differences on translation of foreign financial statements	-7,458	-2,345	3,363
Total other equity interest	-7,458	-2,345	3,363
Treasury shares	0	0	0
Total equity attributable to owners of parent	1,407,864	1,504,622	1,490,950
Total equity	1,407,864	1,504,622	1,490,950
Total liabilities and equity	1,885,671	1,847,310	2,010,498
Number of share capital awaiting retirement	0	0	0
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: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/3rd	2017/3rd	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	674,064	390,552	1,371,642	1,355,472
Operating costs				
Total operating costs	462,291	292,451	982,540	882,761
Gross profit (loss) from operations	211,773	98,101	389,102	472,711
Gross profit (loss) from operations	211,773	98,101	389,102	472,711
Operating expenses				
Selling expenses	11,640	9,529	31,755	35,446
Administrative expenses	32,203	23,552	84,075	71,672
Research and development expenses	74,587	84,874	253,860	243,228
Total operating expenses	118,430	117,955	369,690	350,346
Net operating income (loss)	93,343	-19,854	19,412	122,365
Non-operating income and expenses				
Other income				
Interest income	1,373	2,461	4,572	6,632
Total other income	1,373	2,461	4,572	6,632
Other gains and losses				
Other gains and losses, net	-5,537	-902	-3,063	-1,688
Finance costs				
Interest expense	76	0	377	22
Finance costs, net	76	0	377	22
Total non-operating income and expenses	-4,240	1,559	1,132	4,922
Profit (loss) from continuing operations before tax	89,103	-18,295	20,544	127,287
Tax expense (income)				
Current tax expense (income)	22,632	3,345	17,792	35,557
Total tax expense (income)	22,632	3,345	17,792	35,557
Profit (loss) from continuing operations	66,471	-21,640	2,752	91,730
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	66,471	-21,640	2,752	91,730
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Other components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-13,737	13,678	-6,391	-12,240
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-2,747	2,325	-1,278	-2,081
Components of other comprehensive income that will be reclassified to profit or loss	-10,990	11,353	-5,113	-10,159
Other comprehensive income, net	-10,990	11,353	-5,113	-10,159
Total comprehensive income	55,481	-10,287	-2,361	81,571
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	66,471	-21,640	2,752	91,730
Profit (loss), attributable to former owner of business combination under common control	0	0	0	0
Profit (loss), attributable to non-controlling interests	0	0	0	0
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	55,481	-10,287	-2,361	81,571
Comprehensive income, attributable to former owner of business combination under common control	0	0	0	0
Comprehensive income, attributable to non-controlling interests	0	0	0	0
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.70	-0.23	0.03	0.97
Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
Total basic earnings per share	0.70	-0.23	0.03	0.97
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.70	-0.23	0.03	0.97
Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
Total diluted earnings per share	0.70	-0.23	0.03	0.97

Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	20,544	127,287
Profit (loss) before tax	20,544	127,287
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	7,259	7,395
Amortization expense	4,702	2,280
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,077	-5,283
Interest expense	377	22
Interest income	-4,572	-6,632
Other adjustments to reconcile profit (loss)	23,973	23,702
Total adjustments to reconcile profit (loss)	32,816	21,484
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-163,674	499,393
Decrease (increase) in inventories	-177,637	-88,005
Decrease (increase) in other operating assets	-10,280	-33,992
Total changes in operating assets	-351,591	377,396
Changes in operating liabilities		
Increase (decrease) in accounts payable	119,118	-124,575
Increase (decrease) in provisions	711	189
Increase (decrease) in net defined benefit liability	-747	-657
Increase (decrease) in other operating liabilities	12,222	-44,925
Total changes in operating liabilities	131,304	-169,968
Total changes in operating assets and liabilities	-220,287	207,428
Total adjustments	-187,471	228,912
Cash inflow (outflow) generated from operations	-166,927	356,199
Interest received	5,004	5,988
Interest paid	-377	-22
Income taxes refund (paid)	-12,545	-71,762
Net cash flows from (used in) operating activities	-174,845	290,403
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	40,073	0
Acquisition of property, plant and equipment	-2,977	-3,850
Increase in refundable deposits	-1,270	0
Decrease in refundable deposits	0	121
Acquisition of intangible assets	-423	-431
Increase in other financial assets	0	-3,894
Net cash flows from (used in) investing activities	35,403	-8,054
Cash flows from (used in) financing activities		
Cash dividends paid	-94,397	-377,586
Net cash flows from (used in) financing activities	-94,397	-377,586
Effect of exchange rate changes on cash and cash equivalents	-11,901	-10,337
Net increase (decrease) in cash and cash equivalents	-245,740	-105,574
Cash and cash equivalents at beginning of period	928,023	946,626
Cash and cash equivalents at end of period	682,283	841,052
Cash and cash equivalents reported in the statement of financial position	682,283	841,052

Provided by: XAC AUTOMATION CORP
 Financial year: Yearly
 Unit: NT\$ thousand

2018/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary shares	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity at beginning of period	943,966	943,966	51,650	357,433	0	153,918	511,351	-2,345	-2,345	1,504,622	1,504,622
Legal reserve appropriated				9,706		-9,706	0			0	0
Special reserve appropriated					2,345	-2,345	0			0	0
Cash dividends of ordinary share				0	0	-94,397	-94,397			-94,397	-94,397
Profit (loss)						2,752	2,752			2,752	2,752
Other comprehensive income						0	0	-5,113	-5,113	-5,113	-5,113
Total comprehensive income						2,752	2,752	-5,113	-5,113	-2,361	-2,361
Increase (decrease) in equity	0	0	0	9,706	2,345	-103,696	-91,645	-5,113	-5,113	-96,758	-96,758
Equity at end of period	943,966	943,966	51,650	367,139	2,345	50,222	419,706	-7,458	-7,458	1,407,864	1,407,864

2017/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary shares	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity at beginning of period	943,966	943,966	51,650	313,713	0	464,114	777,827	13,522	13,522	1,786,965	1,786,965
Legal reserve appropriated				43,720		-43,720	0			0	0
Cash dividends of ordinary share				0	0	-377,586	-377,586			-377,586	-377,586
Profit (loss)						91,730	91,730			91,730	91,730
Other comprehensive income						0	0	-10,159	-10,159	-10,159	-10,159
Total comprehensive income						91,730	91,730	-10,159	-10,159	81,571	81,571
Increase (decrease) in equity	0	0	0	43,720	0	-329,576	-285,856	-10,159	-10,159	-296,015	-296,015
Equity at end of period	943,966	943,966	51,650	357,433	0	134,538	491,971	3,363	3,363	1,490,950	1,490,950