

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	608,500	622,552	581,044
Current financial assets at fair value through profit or loss	671	0	197
Current financial assets at amortised cost	320,067	354,629	304,516
Current contract assets	22,120	44,418	24,910
Accounts receivable, net	129,965	206,726	414,689
Current inventories	558,245	565,934	603,136
Other current assets	39,544	49,467	45,900
Total current assets	1,679,112	1,843,726	1,974,392
Non-current assets			
Non-current financial assets at amortised cost	6,824	3,321	4,659
Property, plant and equipment	66,867	69,175	74,627
Right-of-use assets	45,054	56,139	57,331
Intangible assets	2,907	3,411	2,332
Deferred tax assets	66,952	60,999	76,085
Other non-current assets	11,133	3,498	3,507
Total non-current assets	199,737	196,543	218,541
Total assets	1,878,849	2,040,269	2,192,933
Current liabilities			
Current financial liabilities at fair value through profit or loss	1,260	111	999
Accounts payable	49,862	56,483	113,352
Other payables	61,413	95,468	196,460
Current tax liabilities	2,342	4,470	5,957
Current provisions	1,012	1,231	337,548
Current lease liabilities	19,224	20,297	20,354
Other current liabilities	72,221	71,159	101,649
Total current liabilities	207,334	249,219	776,319
Non-current liabilities			
Non-current provisions	352,319	347,434	3,496
Deferred tax liabilities	41,829	41,829	44,146
Non-current lease liabilities	26,451	36,233	37,453
Other non-current liabilities	15,031	14,681	19,570
Total non-current liabilities	435,630	440,177	104,665
Total liabilities	642,964	689,396	880,984
Equity attributable to owners of parent			
Share capital			
Ordinary share	961,562	961,562	962,131
Total Share Capital	961,562	961,562	962,131
Capital surplus			
Total capital surplus	85,997	85,997	85,428
Retained earnings			
Legal reserve	378,753	430,820	430,820
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	-109,426	-52,067	-89,193
Total retained earnings	288,496	397,922	360,796
Other equity interest			
Total other equity interest	-17,352	-11,790	-13,588
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,235,885	1,350,873	1,311,949
Total equity	1,235,885	1,350,873	1,311,949
Total liabilities and equity	1,878,849	2,040,269	2,192,933
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	3,000,000	3,000,000	3,000,000

Financial Statement — Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/2nd	2022/2nd	2023/01/01 To 2023/06/30	2022/01/01 To 2022/06/30
Income Statement				
Total operating revenue	162,853	466,602	320,512	815,654
Total operating costs	111,331	313,965	227,761	555,202
Gross profit (loss) from operations	51,522	152,637	92,751	260,452
Gross profit (loss) from operations	51,522	152,637	92,751	260,452
Operating expenses				
Selling expenses	8,669	14,821	16,778	24,497
Administrative expenses	28,933	28,396	55,750	56,082
Research and development expenses	67,723	65,801	138,213	116,796
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-342	-804	-523	1,290
Total operating expenses	104,983	108,214	210,218	198,665
Net operating income (loss)	-53,461	44,423	-117,467	61,787
Non-operating income and expenses				
Total interest income	3,857	853	6,279	1,492
Other gains and losses, net	-3,454	-319,573	-4,011	-310,764
Finance costs, net	224	299	475	625
Total non-operating income and expenses	179	-319,019	1,793	-309,897
Profit (loss) from continuing operations before tax	-53,282	-274,596	-115,674	-248,110
Total tax expense (income)	-3,016	-54,770	-6,248	-49,700
Profit (loss) from continuing operations	-50,266	-219,826	-109,426	-198,410
Profit (loss)	-50,266	-219,826	-109,426	-198,410
Other comprehensive income				
Exchange differences on translation	-10,438	-4,693	-8,132	13,456
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-2,088	-938	-1,627	2,691
Components of other comprehensive income that will be reclassified to profit or loss	-8,350	-3,755	-6,505	10,765
Other comprehensive income, net	-8,350	-3,755	-6,505	10,765
Total comprehensive income	-58,616	-223,581	-115,931	-187,645
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-50,266	-219,826	-109,426	-198,410
Comprehensive income, attributable to owners of parent	-58,616	-223,581	-115,931	-187,645
Basic earnings per share				
Total basic earnings per share	-0.54	-2.38	-1.18	-2.15
Diluted earnings per share				
Total diluted earnings per share	-0.54	-2.38	-1.18	-2.15

Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/06/30	2022/01/01To2022/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-115,674	-248,110
Profit (loss) before tax	-115,674	-248,110
Depreciation expense	14,648	14,595
Amortization expense	689	1,937
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-523	1,290
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	478	2,189
Interest expense	475	625
Interest income	-6,279	-1,492
Share-based payments	943	3,201
Other adjustments to reconcile profit (loss)	23,749	18,613
Total adjustments to reconcile profit (loss)	34,180	40,958
Decrease (increase) in contract assets	22,298	-933
Decrease (increase) in accounts receivable	70,043	182,380
Decrease (increase) in inventories	-13,847	-23,718
Decrease (increase) in other operating assets	10,171	9,531
Total changes in operating assets	88,665	167,260
Increase (decrease) in accounts payable	-6,621	-134,309
Increase (decrease) in provisions	-262	332,995
Increase (decrease) in net defined benefit liability	350	351
Increase (decrease) in other operating liabilities	-33,163	-40,810
Total changes in operating liabilities	-39,696	158,227
Total changes in operating assets and liabilities	48,969	325,487
Total adjustments	83,149	366,445
Cash inflow (outflow) generated from operations	-32,525	118,335
Interest received	5,841	1,432
Interest paid	-475	-617
Income taxes refund (paid)	-248	-31,330
Net cash flows from (used in) operating activities	-27,407	87,820
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	31,497	1,244
Acquisition of property, plant and equipment	-1,968	-3,169
Decrease in refundable deposits	-394	-66
Acquisition of intangible assets	-189	-45
Net cash flows from (used in) investing activities	28,946	-2,036
Cash flows from (used in) financing activities		
Payments of lease liabilities	-10,189	-9,957
Payments to acquire treasury shares	0	29
Net cash flows from (used in) financing activities	-10,189	-9,928
Effect of exchange rate changes on cash and cash equivalents	-5,402	6,681
Net increase (decrease) in cash and cash equivalents	-14,052	82,537
Cash and cash equivalents at beginning of period	622,552	498,507
Cash and cash equivalents at end of period	608,500	581,044
Cash and cash equivalents reported in the statement of financial position	608,500	581,044

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

2023/06/30 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	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity	
Equity at beginning of period	961,562	961,562	85,997	430,820	19,169		397,922		-7,608	-4,182		-11,790	-82,818	1,350,873	1,350,873
Legal reserve appropriated	0	0	0	-52,067	0		52,067	0	0	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0		-109,426	0	0	0	0	-109,426	0	-109,426	-109,426
Other comprehensive income	0	0	0	0	0		0	0	-6,505	0	-6,505	0	0	-6,505	-6,505
Total comprehensive income	0	0	0	0	0		-109,426	0	-6,505	0	-6,505	0	0	-115,931	-115,931
Share-based payments	0	0	0	0	0		0	0	943	0	943	0	0	943	943
Total increase (decrease) in equity	0	0	0	-52,067	0		-57,359	-109,426	-6,505	943	-5,562	0	0	-114,988	-114,988
Equity at end of period	961,562	961,562	85,997	378,753	19,169		-109,426	288,496	-14,113	-3,239	-17,352	-82,818	0	1,235,885	1,235,885

2022/06/30 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	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity	
Equity at beginning of period	962,131	962,131	85,428	417,277	19,169		238,359		-17,591	-9,963		-27,554	-82,847	1,611,963	1,611,963
Legal reserve appropriated	0	0	0	13,543	0		-13,543	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0		-115,599	0	0	0	0	0	0	-115,599	-115,599
Profit (loss)	0	0	0	0	0		-198,410	0	0	0	0	0	0	-198,410	-198,410
Other comprehensive income	0	0	0	0	0		0	0	10,765	0	10,765	0	0	10,765	10,765
Total comprehensive income	0	0	0	0	0		-198,410	0	10,765	0	10,765	0	0	-187,645	-187,645
Purchase of treasury shares	0	0	0	0	0		0	0	0	0	29	29	0	29	29
Share-based payments	0	0	0	0	0		0	0	3,201	0	3,201	0	0	3,201	3,201
Total increase (decrease) in equity	0	0	0	13,543	0		-327,552	-314,009	10,765	3,201	13,966	29	0	-300,014	-300,014
Equity at end of period	962,131	962,131	85,428	430,820	19,169		-89,193	360,796	-6,826	-6,762	-13,588	-82,818	0	1,311,949	1,311,949