

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/03/31	2020/12/31	2020/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,064,442	988,740	1,165,144
Current financial assets at fair value through profit or loss	832	4,803	0
Current financial assets at amortised cost	374,954	375,003	247,724
Current contract assets	5,320	1,930	0
Accounts receivable, net	251,311	451,181	156,208
Current inventories	285,785	260,832	308,045
Other current assets	55,288	52,638	64,449
Total current assets	2,037,932	2,135,127	1,941,570
Non-current assets			
Non-current financial assets at amortised cost	4,602	4,584	2,000
Property, plant and equipment	80,194	80,903	81,726
Right-of-use assets	37,121	40,302	33,019
Intangible assets	6,618	7,240	10,689
Deferred tax assets	30,020	29,133	27,448
Other non-current assets	6,421	1,269	7,383
Total non-current assets	164,976	163,431	162,265
Total assets	2,202,908	2,298,558	2,103,835
Current liabilities			
Current financial liabilities at fair value through profit or loss	145	112	2,239
Accounts payable	112,132	189,347	137,753
Other payables	272,669	110,356	221,437
Current tax liabilities	65,411	63,177	51,014
Current lease liabilities	12,709	13,030	7,033
Other current liabilities	85,283	96,627	93,937
Total current liabilities	548,349	472,649	513,413
Non-current liabilities			
Non-current provisions	3,455	4,371	3,507
Deferred tax liabilities	37,275	37,268	31,580
Non-current lease liabilities	24,916	27,713	26,289
Other non-current liabilities	21,466	21,309	20,445
Total non-current liabilities	87,112	90,661	81,821
Total liabilities	635,461	563,310	595,234
Equity attributable to owners of parent			
Share capital			
Ordinary share	962,836	962,836	958,266
Total Share Capital	962,836	962,836	958,266
Capital surplus			
Total capital surplus	84,723	84,723	75,564
Retained earnings			
Legal reserve	396,587	396,587	370,006
Special reserve	17,793	17,793	4,981
Unappropriated retained earnings (accumulated deficit)	140,098	314,852	145,273
Total retained earnings	554,478	729,232	520,260
Other equity interest			
Total other equity interest	-34,590	-41,543	-45,489
Total equity attributable to owners of parent	1,567,447	1,735,248	1,508,601
Total equity	1,567,447	1,735,248	1,508,601
Total liabilities and equity	2,202,908	2,298,558	2,103,835
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	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Income Statement		
Total operating revenue	273,684	245,052
Total operating costs	167,763	151,447
Gross profit (loss) from operations	105,921	93,605
Gross profit (loss) from operations	105,921	93,605
Operating expenses		
Selling expenses	5,772	9,451
Administrative expenses	23,856	24,971
Research and development expenses	65,022	69,055
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-2,174	-2,825
Total operating expenses	92,476	100,652
Net operating income (loss)	13,445	-7,047
Non-operating income and expenses		
Total interest income	1,362	1,646
Other gains and losses, net	1,971	-1,132
Finance costs, net	192	130
Total non-operating income and expenses	3,141	384
Profit (loss) from continuing operations before tax	16,586	-6,663
Total tax expense (income)	1,479	-4,590
Profit (loss) from continuing operations	15,107	-2,073
Profit (loss)	15,107	-2,073
Other comprehensive income		
Exchange differences on translation	4,007	-2,664
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	801	-533
Components of other comprehensive income that will be reclassified to profit or loss	3,206	-2,131
Other comprehensive income, net	3,206	-2,131
Total comprehensive income	18,313	-4,204
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	15,107	-2,073
Comprehensive income, attributable to owners of parent	18,313	-4,204
Basic earnings per share		
Total basic earnings per share	0.16	-0.02
Diluted earnings per share		
Total diluted earnings per share	0.16	-0.02

Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	16,586	-6,663
Profit (loss) before tax	16,586	-6,663
Depreciation expense	5,763	4,209
Amortization expense	940	1,345
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-2,174	-2,825
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	4,004	6,313
Interest expense	192	130
Interest income	-1,362	-1,646
Share-based payments	3,747	4,528
Other adjustments to reconcile profit (loss)	-6,293	7,758
Total adjustments to reconcile profit (loss)	4,817	19,812
Decrease (increase) in contract assets	-3,390	0
Decrease (increase) in accounts receivable	202,044	485,252
Decrease (increase) in inventories	-19,090	-54,010
Decrease (increase) in other operating assets	-2,650	-9,230
Total changes in operating assets	176,914	422,012
Increase (decrease) in accounts payable	-77,215	-69,663
Increase (decrease) in provisions	-6,818	244
Increase (decrease) in net defined benefit liability	157	182
Increase (decrease) in other operating liabilities	-33,006	-10,590
Total changes in operating liabilities	-116,882	-79,827
Total changes in operating assets and liabilities	60,032	342,185
Total adjustments	64,849	361,997
Cash inflow (outflow) generated from operations	81,435	355,334
Interest received	1,411	1,482
Interest paid	-192	-130
Income taxes refund (paid)	755	-4,334
Net cash flows from (used in) operating activities	83,409	352,352
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-18	-100,000
Acquisition of property, plant and equipment	-1,682	-764
Increase in refundable deposits	-5,152	0
Decrease in refundable deposits	0	172
Acquisition of intangible assets	-230	0
Net cash flows from (used in) investing activities	-7,082	-100,592
Cash flows from (used in) financing activities		
Payments of lease liabilities	-3,289	-1,836
Net cash flows from (used in) financing activities	-3,289	-1,836
Effect of exchange rate changes on cash and cash equivalents	2,664	-3,140
Net increase (decrease) in cash and cash equivalents	75,702	246,784
Cash and cash equivalents at beginning of period	988,740	918,360
Cash and cash equivalents at end of period	1,064,442	1,165,144
Cash and cash equivalents reported in the statement of financial position	1,064,442	1,165,144

Provided by: XAC AUTOMATION CORP
 Financial year: Yearly
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2021/03/31 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	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	962,836	962,836	84,723	396,587	17,793	314,852	729,232	-19,171	-22,372	-41,543		1,735,248		1,735,248
Cash dividends of ordinary share	0	0	0	0	0	-189,861	-189,861	0	0	0		-189,861		-189,861
Profit (loss)	0	0	0	0	0	15,107	15,107	0	0	0		15,107		15,107
Other comprehensive income	0	0	0	0	0	0	0	3,206	0	3,206		3,206		3,206
Total comprehensive income	0	0	0	0	0	15,107	15,107	3,206	0	3,206		18,313		18,313
Share-based payments	0	0	0	0	0	0	0	0	3,747	3,747		3,747		3,747
Total increase (decrease) in equity	0	0	0	0	0	-174,754	-174,754	3,206	3,747	6,953		-167,801		-167,801
Equity at end of period	962,836	962,836	84,723	396,587	17,793	140,098	554,478	-15,965	-18,625	-34,590		1,567,447		1,567,447

2020/03/31 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	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	947,466	947,466	86,364	370,006	4,981	289,088	664,085	-17,794	-30,092	-47,886		1,650,029		1,650,029
Cash dividends of ordinary share	0	0	0	0	0	-141,752	-141,752	0	0	0		-141,752		-141,752
Profit (loss)	0	0	0	0	0	-2,073	-2,073	0	0	0		-2,073		-2,073
Other comprehensive income	0	0	0	0	0	0	0	-2,131	0	-2,131		-2,131		-2,131
Total comprehensive income	0	0	0	0	0	-2,073	-2,073	-2,131	0	-4,204		-4,204		-4,204
Share-based payments	10,800	10,800	-10,800	0	0	0	0	0	4,528	4,528		4,528		4,528
Total increase (decrease) in equity	10,800	10,800	-10,800	0	0	-143,825	-143,825	-2,131	4,528	2,397		-141,428		-141,428
Equity at end of period	958,266	958,266	75,564	370,006	4,981	145,273	520,260	-19,925	-25,564	-45,489		1,508,601		1,508,601