

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	597,245	622,552	519,092
Current financial assets at fair value through profit or loss	594	0	0
Current financial assets at amortised cost	304,923	354,629	354,458
Current contract assets	25,886	44,418	37,652
Accounts receivable, net	159,915	206,726	354,214
Current inventories	533,208	565,934	640,265
Other current assets	42,832	49,467	56,978
Total current assets	1,664,603	1,843,726	1,962,659
Non-current assets			
Non-current financial assets at amortised cost	7,015	3,321	3,351
Property, plant and equipment	66,044	69,175	73,251
Right-of-use assets	40,949	56,139	52,687
Intangible assets	3,000	3,411	1,499
Deferred tax assets	65,148	60,999	56,660
Other non-current assets	15,054	3,498	3,558
Total non-current assets	197,210	196,543	191,006
Total assets	1,861,813	2,040,269	2,153,665
Current liabilities			
Current financial liabilities at fair value through profit or loss	382	111	9,487
Accounts payable	58,968	56,483	132,002
Other payables	61,105	95,468	79,105
Current tax liabilities	1,050	4,470	5,738
Current lease liabilities	19,252	20,297	20,790
Other current liabilities	72,461	72,390	90,439
Total current liabilities	213,218	249,219	337,561
Non-current liabilities			
Non-current provisions	363,378	347,434	360,361
Deferred tax liabilities	46,810	41,829	44,151
Non-current lease liabilities	22,420	36,233	32,555
Other non-current liabilities	15,206	14,681	19,744
Total non-current liabilities	447,814	440,177	456,811
Total liabilities	661,032	689,396	794,372
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)	-159,183	-52,067	-52,368
Total retained earnings	238,739	397,922	397,621
Other equity interest			
Total other equity interest	-2,699	-11,790	-3,069
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,200,781	1,350,873	1,359,293
Total equity	1,200,781	1,350,873	1,359,293
Total liabilities and equity	1,861,813	2,040,269	2,153,665
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	2023/3rd	2022/3rd	2023/01/01 To 2023/09/30	2022/01/01 To 2022/09/30
Income Statement				
Total operating revenue	202,447	344,723	522,959	1,160,377
Total operating costs	152,467	191,378	380,228	746,580
Gross profit (loss) from operations	49,980	153,345	142,731	413,797
Gross profit (loss) from operations	49,980	153,345	142,731	413,797
Operating expenses				
Selling expenses	8,287	11,744	25,065	36,241
Administrative expenses	24,838	23,501	80,588	79,583
Research and development expenses	62,508	56,263	200,721	173,059
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	188	750	-335	2,040
Total operating expenses	95,821	92,258	306,039	290,923
Net operating income (loss)	-45,841	61,087	-163,308	122,874
Non-operating income and expenses				
Total interest income	3,139	1,011	9,418	2,503
Other gains and losses, net	-4,996	-8,650	-9,007	-319,414
Finance costs, net	198	270	673	895
Total non-operating income and expenses	-2,059	-7,369	-222	-316,016
Profit (loss) from continuing operations before tax	-47,896	53,178	-163,570	-194,932
Total tax expense (income)	1,861	16,353	-4,387	-33,347
Profit (loss) from continuing operations	-49,757	36,825	-159,183	-161,585
Profit (loss)	-49,757	36,825	-159,183	-161,585
Other comprehensive income				
Exchange differences on translation	18,317	11,149	10,185	24,605
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	3,664	2,230	2,037	4,921
Components of other comprehensive income that will be reclassified to profit or loss	14,653	8,919	8,148	19,684
Other comprehensive income, net	14,653	8,919	8,148	19,684
Total comprehensive income	-35,104	45,744	-151,035	-141,901
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-49,757	36,825	-159,183	-161,585
Comprehensive income, attributable to owners of parent	-35,104	45,744	-151,035	-141,901
Basic earnings per share				
Total basic earnings per share	-0.53	0.40	-1.71	-1.75
Diluted earnings per share				
Total diluted earnings per share	-0.53	0.40	-1.71	-1.75

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-163,570	-194,932
Profit (loss) before tax	-163,570	-194,932
Depreciation expense	21,965	21,935
Amortization expense	1,060	2,963
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-335	2,040
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-323	10,874
Interest expense	673	895
Interest income	-9,418	-2,503
Share-based payments	943	4,801
Loss (gain) on disposal of property, plan and equipment	1	0
Other adjustments to reconcile profit (loss)	23,470	23,867
Total adjustments to reconcile profit (loss)	38,036	64,872
Decrease (increase) in contract assets	18,532	-13,675
Decrease (increase) in accounts receivable	36,099	242,105
Decrease (increase) in inventories	3,675	-67,137
Decrease (increase) in other operating assets	7,021	-1,547
Total changes in operating assets	65,327	159,746
Increase (decrease) in accounts payable	2,485	-115,659
Increase (decrease) in provisions	223	330,391
Increase (decrease) in net defined benefit liability	525	525
Increase (decrease) in other operating liabilities	-34,959	-21,899
Total changes in operating liabilities	-31,726	193,358
Total changes in operating assets and liabilities	33,601	353,104
Total adjustments	71,637	417,976
Cash inflow (outflow) generated from operations	-91,933	223,044
Interest received	9,124	2,501
Interest paid	-673	-895
Income taxes refund (paid)	-386	-63,729
Net cash flows from (used in) operating activities	-83,868	160,921
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	0	-47,448
Proceeds from disposal of financial assets at amortised cost	46,306	0
Acquisition of property, plant and equipment	-3,145	-3,872
Increase in refundable deposits	-509	-117
Acquisition of intangible assets	-647	-149
Net cash flows from (used in) investing activities	42,005	-51,586
Cash flows from (used in) financing activities		
Decrease in guarantee deposits received	166	0
Payments of lease liabilities	-15,325	-14,992
Cash dividends paid	0	-115,599
Payments to acquire treasury shares	0	29
Net cash flows from (used in) financing activities	-15,159	-130,562
Effect of exchange rate changes on cash and cash equivalents	31,715	41,812
Net increase (decrease) in cash and cash equivalents	-25,307	20,585
Cash and cash equivalents at beginning of period	622,552	498,507
Cash and cash equivalents at end of period	597,245	519,092
Cash and cash equivalents reported in the statement of financial position	597,245	519,092

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

2023/09/30 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	-52,067	397,922	-7,008	-4,182	-11,790	-82,818	1,350,873	0	1,350,873
Legal reserve used to offset accumulated deficits	0	0	0	-52,067	0	52,067	0	0	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-159,183	-159,183	0	0	0	0	-159,183	0	-159,183
Other comprehensive income	0	0	0	0	0	0	0	8,148	0	8,148	0	8,148	0	8,148
Total comprehensive income	0	0	0	0	0	-159,183	-159,183	8,148	0	8,148	0	-151,035	0	-151,035
Share-based payments	0	0	0	0	0	0	0	0	943	943	0	943	0	943
Total increase (decrease) in equity	0	0	0	-52,067	0	-107,116	-159,183	8,148	943	9,091	0	-150,092	0	-150,092
Equity at end of period	961,562	961,562	85,997	378,753	19,169	-159,183	238,739	540	-3,239	-2,699	-82,818	1,200,781	0	1,200,781

2022/09/30 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	674,805	-17,591	-9,963	-27,554	-82,847	1,611,963	0	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	-115,599	0	0	0	0	-115,599	0	-115,599
Profit (loss)	0	0	0	0	0	-161,585	-161,585	0	0	0	0	-161,585	0	-161,585
Other comprehensive income	0	0	0	0	0	0	0	19,684	0	19,684	0	19,684	0	19,684
Total comprehensive income	0	0	0	0	0	-161,585	-161,585	19,684	0	19,684	0	-141,901	0	-141,901
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	29	29	0	29
Share-based payments	0	0	0	0	0	0	0	0	4,801	4,801	0	4,801	0	4,801
Total increase (decrease) in equity	0	0	0	13,543	0	-290,727	-277,184	19,684	4,801	24,485	29	-252,670	0	-252,670
Equity at end of period	962,131	962,131	85,428	430,820	19,169	-52,368	397,621	2,093	-5,162	-3,069	-82,818	1,359,293	0	1,359,293