

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/09/30	2024/12/31	2024/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	486,439	743,132	676,799
Current financial assets at fair value through profit or loss	144	0	438
Current financial assets at amortised cost	167,808	192,046	191,682
Current contract assets	11,320	8,184	7,785
Accounts receivable, net	317,267	307,053	264,152
Current inventories	394,438	420,073	494,130
Other current assets	54,949	51,209	42,449
Total current assets	1,432,365	1,721,697	1,677,435
Non-current assets			
Non-current financial assets at amortised cost	6,807	5,734	7,073
Property, plant and equipment	57,554	59,235	60,590
Right-of-use assets	25,167	33,034	36,330
Intangible assets	4,291	4,219	3,202
Deferred tax assets	122,287	106,931	113,069
Other non-current assets	32,577	35,284	26,312
Total non-current assets	248,683	244,437	246,576
Total assets	1,681,048	1,966,134	1,924,011
Current liabilities			
Current financial liabilities at fair value through profit or loss	753	177	388
Accounts payable	117,391	95,129	124,788
Other payables	78,854	81,832	62,533
Current tax liabilities	4,733	7,111	6,013
Current provisions	632	370,231	359,728
Current lease liabilities	11,350	13,231	13,219
Other current liabilities	100,906	92,820	78,274
Total current liabilities	314,619	660,531	644,943
Non-current liabilities			
Non-current provisions	1,972	2,122	2,152
Deferred tax liabilities	56,086	49,206	49,448
Non-current lease liabilities	14,117	20,036	23,243
Total non-current liabilities	72,175	71,364	74,843
Total liabilities	386,794	731,895	719,786
Equity attributable to owners of parent			
Share capital			
Ordinary share	961,522	961,522	961,522
Total Share Capital	961,522	961,522	961,522
Capital surplus			
Total capital surplus	82,291	82,291	82,291
Retained earnings			
Legal reserve	211,670	207,847	207,847
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	118,999	38,236	11,761
Total retained earnings	349,838	265,252	238,777
Other equity interest			
Total other equity interest	-16,579	7,992	4,453
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,294,254	1,234,239	1,204,225
Total equity	1,294,254	1,234,239	1,204,225
Total liabilities and equity	1,681,048	1,966,134	1,924,011
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	2025/3rd	2024/3rd	2025/01/01To2025/09/30	2024/01/01To2024/09/30
Income Statement				
Total operating revenue	368,249	300,066	1,126,342	996,494
Total operating costs	211,546	200,910	617,647	660,765
Gross profit (loss) from operations	156,703	99,156	508,695	335,729
Gross profit (loss) from operations	156,703	99,156	508,695	335,729
Operating expenses				
Selling expenses	10,611	11,604	33,512	31,212
Administrative expenses	27,122	27,703	85,324	81,663
Research and development expenses	79,653	66,982	234,734	212,073
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	205	2,314	242	652
Total operating expenses	117,591	108,603	353,812	325,600
Net operating income (loss)	39,112	-9,447	154,883	10,129
Non-operating income and expenses				
Total interest income	2,942	5,220	10,930	14,685
Other gains and losses, net	6,466	2,535	-19,260	-9,655
Finance costs, net	143	164	477	490
Total non-operating income and expenses	9,265	7,591	-8,807	4,540
Profit (loss) from continuing operations before tax	48,377	-1,856	146,076	14,669
Total tax expense (income)	11,167	-1,437	28,887	2,908
Profit (loss) from continuing operations	37,210	-419	117,189	11,761
Profit (loss)	37,210	-419	117,189	11,761
Other comprehensive income				
Exchange differences on translation	25,217	-5,559	-30,714	21,711
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	5,043	-1,112	-6,143	4,342
Components of other comprehensive income that will be reclassified to profit or loss	20,174	-4,447	-24,571	17,369
Other comprehensive income, net	20,174	-4,447	-24,571	17,369
Total comprehensive income	57,384	-4,866	92,618	29,130
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	37,210	-419	117,189	11,761
Comprehensive income, attributable to owners of parent	57,384	-4,866	92,618	29,130
Basic earnings per share				
Total basic earnings per share	0.40	0.00	1.26	0.13
Diluted earnings per share				
Total diluted earnings per share	0.40	0.00	1.25	0.13

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/09/30	2024/01/01To2024/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	146,076	14,669
Profit (loss) before tax	146,076	14,669
Depreciation expense	15,603	15,910
Amortization expense	2,048	1,443
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	242	652
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	432	-128
Interest expense	477	490
Interest income	-10,930	-14,685
Other adjustments to reconcile profit (loss)	15,389	36,919
Total adjustments to reconcile profit (loss)	23,261	40,601
Decrease (increase) in contract assets	-3,136	3,047
Decrease (increase) in accounts receivable	-7,560	-24,695
Decrease (increase) in inventories	16,572	-88,181
Decrease (increase) in other operating assets	-2,124	123
Total changes in operating assets	3,752	-109,706
Increase (decrease) in accounts payable	22,262	63,737
Increase (decrease) in provisions	-336,064	-92
Increase (decrease) in net defined benefit liability	-229	-25,419
Increase (decrease) in other operating liabilities	10,627	-28,006
Total changes in operating liabilities	-303,404	10,220
Total changes in operating assets and liabilities	-299,652	-99,486
Total adjustments	-276,391	-58,885
Cash inflow (outflow) generated from operations	-130,315	-44,216
Interest received	12,378	13,793
Interest paid	-477	-490
Income taxes refund (paid)	-35,443	-2,316
Net cash flows from (used in) operating activities	-153,857	-33,229
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	21,717	4,686
Acquisition of property, plant and equipment	-4,327	-1,461
Decrease in refundable deposits	40	2,587
Acquisition of intangible assets	-2,126	-1,266
Net cash flows from (used in) investing activities	15,304	4,546
Cash flows from (used in) financing activities		
Increase in short-term loans	0	40,000
Decrease in short-term loans	0	-40,000
Increase in guarantee deposits received	9	0
Payments of lease liabilities	-9,505	-9,587
Cash dividends paid	-32,603	0
Net cash flows from (used in) financing activities	-42,099	-9,587
Effect of exchange rate changes on cash and cash equivalents	-76,041	39,571
Net increase (decrease) in cash and cash equivalents	-256,693	1,301
Cash and cash equivalents at beginning of period	743,132	675,498
Cash and cash equivalents at end of period	486,439	676,799
Cash and cash equivalents reported in the statement of financial position	486,439	676,799

Provided by: XAC AUTOMATION CORP
 Fiscal year: Yearly
 Unit: NTS thousand

2025/09/30 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	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	961,522	961,522	82,291	207,847	19,169	38,236	265,252	7,992	7,992	-82,818	1,234,239		1,234,239
Legal reserve appropriated	0	0	0	3,823	0	-3,823	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-32,603	-32,603	0	0	0	-32,603		-32,603
Profit (loss)	0	0	0	0	0	117,189	117,189	0	0	0	117,189		117,189
Other comprehensive income	0	0	0	0	0	0	0	0	-24,571	0	-24,571		-24,571
Total comprehensive income	0	0	0	0	0	117,189	117,189	0	-24,571	0	92,618		92,618
Total increase (decrease) in equity	0	0	0	3,823	0	80,783	84,586	0	-24,571	0	60,015		60,015
Equity at end of period	961,522	961,522	82,291	211,670	19,169	118,999	349,838	-16,579	-16,579	-82,818	1,294,254		1,294,254

2024/09/30 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	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	961,522	961,522	82,291	378,753	19,169	-170,906	227,016	-12,916	-12,916	-82,818	1,175,095		1,175,095
Legal reserve used to offset accumulated deficits	0	0	0	-170,906	0	170,906	0	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	11,761	11,761	0	0	0	11,761		11,761
Other comprehensive income	0	0	0	0	0	0	0	0	17,369	0	17,369		17,369
Total comprehensive income	0	0	0	0	0	11,761	11,761	0	17,369	0	29,130		29,130
Total increase (decrease) in equity	0	0	0	-170,906	0	182,667	11,761	0	17,369	0	29,130		29,130
Equity at end of period	961,522	961,522	82,291	207,847	19,169	11,761	238,777	4,453	4,453	-82,818	1,204,225		1,204,225