

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/03/31	2025/12/31	2025/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	602,474	475,029	478,067
Current financial assets at fair value through profit or loss	0	0	16
Current financial assets at amortised cost	167,790	167,688	167,817
Current contract assets	4,996	8,965	10,094
Accounts receivable, net	387,685	453,896	356,112
Current inventories	421,692	381,801	398,723
Other current assets	72,366	61,094	52,228
Total current assets	1,657,003	1,548,473	1,463,057
Non-current assets			
Non-current financial assets at amortised cost	7,172	7,005	5,792
Property, plant and equipment	56,050	56,720	58,098
Right-of-use assets	22,887	26,055	32,661
Intangible assets	5,581	3,772	4,679
Deferred tax assets	104,757	100,774	107,169
Other non-current assets	34,346	34,074	30,260
Total non-current assets	230,793	228,400	238,659
Total assets	1,887,796	1,776,873	1,701,716
Current liabilities			
Current financial liabilities at fair value through profit or loss	478	734	57
Accounts payable	181,416	156,292	111,858
Other payables	87,648	100,285	71,224
Current tax liabilities	16,540	98	25,469
Current provisions	638	692	1,722
Current lease liabilities	8,795	10,967	12,195
Other current liabilities	98,935	94,184	95,499
Total current liabilities	394,450	363,252	318,024
Non-current liabilities			
Non-current provisions	2,114	2,036	2,159
Deferred tax liabilities	47,617	44,602	50,787
Non-current lease liabilities	14,416	15,401	20,594
Total non-current liabilities	64,147	62,039	73,540
Total liabilities	458,597	425,291	391,564
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	211,670	207,847
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	226,791	161,232	107,826
Total retained earnings	457,630	392,071	334,842
Other equity interest			
Total other equity interest	10,574	-1,484	14,315
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,429,199	1,351,582	1,310,152
Total equity	1,429,199	1,351,582	1,310,152
Total liabilities and equity	1,887,796	1,776,873	1,701,716
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	2026/01/01To2026/03/31	2025/01/01To2025/03/31
Income Statement		
Total operating revenue	440,875	421,123
Total operating costs	243,751	227,326
Gross profit (loss) from operations	197,124	193,797
Gross profit (loss) from operations	197,124	193,797
Operating expenses		
Selling expenses	12,706	12,359
Administrative expenses	28,791	31,059
Research and development expenses	80,420	71,555
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,774	5
Total operating expenses	120,143	114,978
Net operating income (loss)	76,981	78,819
Non-operating income and expenses		
Total interest income	2,999	4,326
Other gains and losses, net	-948	4,876
Finance costs, net	144	176
Total non-operating income and expenses	1,907	9,026
Profit (loss) from continuing operations before tax	78,888	87,845
Total tax expense (income)	13,329	18,255
Profit (loss) from continuing operations	65,559	69,590
Profit (loss) from discontinued operations		
Profit (loss)	65,559	69,590
Exchange differences on translation	15,072	7,904
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	3,014	1,581
Components of other comprehensive income that will be reclassified to profit or loss	12,058	6,323
Total other comprehensive income	12,058	6,323
Total comprehensive income	77,617	75,913
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	65,559	69,590
Comprehensive income, attributable to owners of parent	77,617	75,913
Basic earnings per share		
Total basic earnings per share	0.70	0.75
Diluted earnings per share		
Total diluted earnings per share	0.70	0.74

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01To2026/03/31	2025/01/01To2025/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	78,888	87,845
Profit (loss) before tax	78,888	87,845
Depreciation expense	5,366	5,311
Amortization expense	649	676
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-1,774	5
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-414	178
Interest expense	144	176
Interest income	-2,999	-4,326
Other adjustments to reconcile profit (loss)	6,788	4,997
Total adjustments to reconcile profit (loss)	7,760	7,017
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	158	-314
Decrease (increase) in contract assets	3,969	-1,910
Decrease (increase) in accounts receivable	67,823	-43,951
Decrease (increase) in inventories	-49,803	14,440
Decrease (increase) in other operating assets	-11,209	-666
Total changes in operating assets	10,938	-32,401
Increase (decrease) in accounts payable	25,124	16,729
Increase (decrease) in provisions	-50	-334,940
Increase (decrease) in net defined benefit liability	-76	-76
Increase (decrease) in other operating liabilities	-8,756	-8,064
Total changes in operating liabilities	16,242	-326,351
Total changes in operating assets and liabilities	27,180	-358,752
Total adjustments	34,940	-351,735
Cash inflow (outflow) generated from operations	113,828	-263,890
Interest received	2,897	5,765
Interest paid	-136	-168
Income taxes refund (paid)	-63	-353
Net cash flows from (used in) operating activities	116,526	-258,646
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-167	0
Proceeds from disposal of financial assets at amortised cost	0	22,732
Acquisition of property, plant and equipment	-1,196	-739
Increase in refundable deposits	-34	-13
Acquisition of intangible assets	-2,452	-1,135
Net cash flows from (used in) investing activities	-3,849	20,845
Cash flows from (used in) financing activities		
Increase in short-term loans	10,000	0
Decrease in short-term loans	-10,000	0
Payments of lease liabilities	-3,358	-3,268
Net cash flows from (used in) financing activities	-3,358	-3,268
Effect of exchange rate changes on cash and cash equivalents	18,126	-23,996
Net increase (decrease) in cash and cash equivalents	127,445	-265,065
Cash and cash equivalents at beginning of period	475,029	743,132
Cash and cash equivalents at end of period	602,474	478,067
Cash and cash equivalents reported in the statement of financial position	602,474	478,067

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

2026/03/31 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	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	211,670	19,169	161,232	392,071	-1,484	-1,484	-82,818	1,351,582		1,351,582
Profit (loss)	0	0	0	0	0	65,559	65,559	0	0	0	65,559		65,559
Other comprehensive income	0	0	0	0	0	0	0	12,058	12,058	0	12,058		12,058
Total comprehensive income	0	0	0	0	0	65,559	65,559	12,058	12,058	0	77,617		77,617
Total increase (decrease) in equity	0	0	0	0	0	65,559	65,559	12,058	12,058	0	77,617		77,617
Equity at end of period	961,522	961,522	82,291	211,670	19,169	226,791	457,630	10,574	10,574	-82,818	1,429,199		1,429,199

2025/03/31 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	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
Profit (loss)	0	0	0	0	0	69,590	69,590	0	0	0	69,590		69,590
Other comprehensive income	0	0	0	0	0	0	0	6,323	6,323	0	6,323		6,323
Total comprehensive income	0	0	0	0	0	69,590	69,590	6,323	6,323	0	75,913		75,913
Total increase (decrease) in equity	0	0	0	0	0	69,590	69,590	6,323	6,323	0	75,913		75,913
Equity at end of period	961,522	961,522	82,291	207,847	19,169	107,826	334,842	14,315	14,315	-82,818	1,310,152		1,310,152