

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/06/30	2025/12/31	2025/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	603,829	475,029	513,009
Current financial assets at amortised cost	167,601	167,688	167,784
Current contract assets	246	8,965	9,864
Accounts receivable, net	373,877	453,896	281,670
Current inventories	549,166	381,801	380,442
Other current assets	72,175	61,094	52,786
Total current assets	1,766,894	1,548,473	1,405,555
Non-current assets			
Non-current financial assets at amortised cost	4,809	7,005	5,334
Property, plant and equipment	55,390	56,720	57,028
Right-of-use assets	19,616	26,055	27,812
Intangible assets	4,849	3,772	3,985
Deferred tax assets	108,572	100,774	123,019
Other non-current assets	32,821	34,074	29,255
Total non-current assets	226,057	228,400	246,433
Total assets	1,992,951	1,776,873	1,651,988
Current liabilities			
Current financial liabilities at fair value through profit or loss	517	734	302
Accounts payable	199,434	156,292	100,151
Other payables	242,100	100,285	107,242
Current tax liabilities	31,926	98	22,700
Current provisions	1,609	692	494
Current lease liabilities	6,404	10,967	11,255
Other current liabilities	97,501	94,184	103,519
Total current liabilities	579,491	363,252	345,663
Non-current liabilities			
Non-current provisions	2,152	2,036	1,897
Deferred tax liabilities	48,785	44,602	50,787
Non-current lease liabilities	13,528	15,401	16,771
Total non-current liabilities	64,465	62,039	69,455
Total liabilities	643,956	425,291	415,118
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	227,612	211,670	211,670
Special reserve	1,484	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	143,657	161,232	81,789
Total retained earnings	372,753	392,071	312,628
Other equity interest			
Total other equity interest	15,247	-1,484	-36,753
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,348,995	1,351,582	1,236,870
Total equity	1,348,995	1,351,582	1,236,870
Total liabilities and equity	1,992,951	1,776,873	1,651,988
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	2026/2nd	2025/2nd	2026/01/01 2026/06/30	2025/01/01 2025/06/30
Income Statement				
Total operating revenue	458,519	336,970	899,394	758,093
Total operating costs	263,321	178,775	507,072	406,101
Gross profit (loss) from operations	195,198	158,195	392,322	351,992
Gross profit (loss) from operations	195,198	158,195	392,322	351,992
Operating expenses				
Selling expenses	13,423	10,542	26,129	22,901
Administrative expenses	29,861	27,143	58,652	58,202
Research and development expenses	85,548	83,526	165,968	155,081
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-26	32	-1,800	37
Total operating expenses	128,806	121,243	248,949	236,221
Net operating income (loss)	66,392	36,952	143,373	115,771
Non-operating income and expenses				
Total interest income	3,577	3,662	6,576	7,988
Other gains and losses, net	-2,797	-30,602	-3,745	-25,726
Finance costs, net	126	158	270	334
Total non-operating income and expenses	654	-27,098	2,561	-18,072
Profit (loss) from continuing operations before tax	67,046	9,854	145,934	97,699
Total tax expense (income)	12,195	-535	25,524	17,720
Profit (loss) from continuing operations	54,851	10,389	120,410	79,979
Profit (loss) from discontinued operations				
Profit (loss)	54,851	10,389	120,410	79,979
Exchange differences on translation	5,842	-63,835	20,914	-55,931
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,169	-12,767	4,183	-11,186
Components of other comprehensive income that will be reclassified to profit or loss	4,673	-51,068	16,731	-44,745
Total other comprehensive income	4,673	-51,068	16,731	-44,745
Total comprehensive income	59,524	-40,679	137,141	35,234
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	54,851	10,389	120,410	79,979
Comprehensive income, attributable to owners of parent	59,524	-40,679	137,141	35,234
Basic earnings per share				
Total basic earnings per share	0.59	0.11	1.29	0.86
Diluted earnings per share				
Total diluted earnings per share	0.59	0.11	1.28	0.85

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01 To 2026/06/30	2025/01/01 To 2025/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	145,934	97,699
Profit (loss) before tax	145,934	97,699
Depreciation expense	10,899	10,460
Amortization expense	1,435	1,355
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-1,800	37
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-578	-2,722
Interest expense	270	334
Interest income	-6,576	-7,988
Other adjustments to reconcile profit (loss)	-16,950	3,440
Total adjustments to reconcile profit (loss)	-13,300	4,916
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	361	2,847
Decrease (increase) in contract assets	8,719	-1,680
Decrease (increase) in accounts receivable	83,268	31,449
Adjustments for decrease (increase) in inventories	-154,551	46,676
Decrease (increase) in other operating assets	-10,890	-458
Total changes in operating assets	-73,093	78,834
Increase (decrease) in accounts payable	43,142	5,022
Increase (decrease) in provisions	923	-336,179
Increase (decrease) in net defined benefit liability	-151	-153
Increase (decrease) in other operating liabilities	4,001	4,767
Total changes in operating liabilities	47,915	-326,543
Total changes in operating assets and liabilities	-25,178	-247,709
Total adjustments	-38,478	-242,793
Cash inflow (outflow) generated from operations	107,456	-145,094
Interest received	6,663	9,460
Interest paid	-254	-334
Income taxes refund (paid)	-282	-7,840
Net cash flows from (used in) operating activities	113,583	-143,808
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	2,196	23,190
Acquisition of property, plant and equipment	-2,526	-1,982
Decrease in refundable deposits	-45	79
Acquisition of intangible assets	-2,503	-1,130
Net cash flows from (used in) investing activities	-2,878	20,157
Cash flows from (used in) financing activities		
Decrease in guarantee deposits received	0	8
Payments of lease liabilities	-6,859	-6,401
Net cash flows from (used in) financing activities	-6,859	-6,393
Effect of exchange rate changes on cash and cash equivalents	24,954	-100,079
Net increase (decrease) in cash and cash equivalents	128,800	-230,123
Cash and cash equivalents at beginning of period	475,029	743,132
Cash and cash equivalents at end of period	603,829	513,009
Cash and cash equivalents reported in the statement of financial position	603,829	513,009

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

2026/06/30 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	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
Legal reserve appropriated	0	0	0	15,942	0	-15,942	0	0	0	0	0	0	0
Reversal of special reserve	0	0	0	0	-17,685	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-139,728	-139,728	0	0	0	-139,728		-139,728
Profit (loss)	0	0	0	0	0	120,410	120,410	0	0	0	120,410		120,410
Other comprehensive income	0	0	0	0	0	0	0	16,731	16,731	0	16,731		16,731
Total comprehensive income	0	0	0	0	0	120,410	120,410	16,731	16,731	0	137,141		137,141
Total increase (decrease) in equity	0	0	0	15,942	-17,685	-17,575	-19,318	16,731	16,731	0	-2,587		-2,587
Equity at end of period	961,522	961,522	82,291	227,612	1,484	143,657	372,753	15,247	15,247	-82,818	1,348,995		1,348,995

2025/06/30 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	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	79,979	79,979	0	0	0	79,979		79,979
Other comprehensive income	0	0	0	0	0	0	0	-44,745	-44,745	0	-44,745		-44,745
Total comprehensive income	0	0	0	0	0	79,979	79,979	-44,745	-44,745	0	35,234		35,234
Total increase (decrease) in equity	0	0	0	3,823	0	43,553	47,376	-44,745	-44,745	0	2,631		2,631
Equity at end of period	961,522	961,522	82,291	211,670	19,169	81,789	312,628	-36,753	-36,753	-82,818	1,236,870		1,236,870