

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,058,609	988,740	1,154,113
Current financial assets at fair value through profit or loss	771	4,803	429
Current financial assets at amortised cost	304,975	375,003	248,033
Current contract assets	8,157	1,930	0
Accounts receivable, net	218,628	451,181	213,456
Current inventories	332,248	260,832	366,243
Other current assets	56,925	52,638	46,692
Total current assets	1,980,313	2,135,127	2,028,966
Non-current assets			
Non-current financial assets at amortised cost	4,592	4,584	2,000
Property, plant and equipment	78,345	80,903	82,237
Right-of-use assets	37,325	40,302	30,835
Intangible assets	5,757	7,240	9,425
Deferred tax assets	34,491	29,133	24,667
Other non-current assets	6,397	1,269	3,744
Total non-current assets	166,907	163,431	152,908
Total assets	2,147,220	2,298,558	2,181,874
Current liabilities			
Current financial liabilities at fair value through profit or loss	369	112	94
Accounts payable	133,319	189,347	190,024
Other payables	276,863	110,356	235,458
Current tax liabilities	7,283	63,177	21,934
Current lease liabilities	13,494	13,030	6,739
Other current liabilities	72,674	96,627	91,031
Total current liabilities	504,002	472,649	545,280
Non-current liabilities			
Non-current provisions	3,020	4,371	3,132
Deferred tax liabilities	37,271	37,268	31,566
Non-current lease liabilities	24,381	27,713	24,436
Other non-current liabilities	21,309	21,309	20,628
Total non-current liabilities	85,981	90,661	79,762
Total liabilities	589,983	563,310	625,042
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	396,587
Special reserve	17,793	17,793	17,793
Unappropriated retained earnings (accumulated deficit)	128,580	314,852	157,454
Total retained earnings	542,960	729,232	571,834
Other equity interest			
Total other equity interest	-33,282	-41,543	-48,832
Total equity attributable to owners of parent	1,557,237	1,735,248	1,556,832
Total equity	1,557,237	1,735,248	1,556,832
Total liabilities and equity	2,147,220	2,298,558	2,181,874
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	2021/2nd	2020/2nd	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Income Statement				
Total operating revenue	250,612	400,004	524,296	645,056
Total operating costs	168,962	209,962	336,725	361,409
Gross profit (loss) from operations	81,650	190,042	187,571	283,647
Gross profit (loss) from operations	81,650	190,042	187,571	283,647
Operating expenses				
Selling expenses	6,655	12,577	12,427	22,028
Administrative expenses	25,872	28,362	49,728	53,333
Research and development expenses	67,727	77,305	132,749	146,360
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,994	392	-180	-2,433
Total operating expenses	102,248	118,636	194,724	219,288
Net operating income (loss)	-20,598	71,406	-7,153	64,359
Non-operating income and expenses				
Total interest income	1,466	1,892	2,828	3,538
Other gains and losses, net	1,204	-21	3,175	-1,153
Finance costs, net	184	138	376	268
Total non-operating income and expenses	2,486	1,733	5,627	2,117
Profit (loss) from continuing operations before tax	-18,112	73,139	-1,526	66,476
Total tax expense (income)	-6,594	21,565	-5,115	16,975
Profit (loss) from continuing operations	-11,518	51,574	3,589	49,501
Profit (loss)	-11,518	51,574	3,589	49,501
Other comprehensive income				
Exchange differences on translation	-3,048	-9,839	959	-12,503
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-609	-1,968	192	-2,501
Components of other comprehensive income that will be reclassified to profit or loss	-2,439	-7,871	767	-10,002
Other comprehensive income, net	-2,439	-7,871	767	-10,002
Total comprehensive income	-13,957	43,703	4,356	39,499
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-11,518	51,574	3,589	49,501
Comprehensive income, attributable to owners of parent	-13,957	43,703	4,356	39,499
Basic earnings per share				
Total basic earnings per share	-0.12	0.55	0.04	0.52
Diluted earnings per share				
Total diluted earnings per share	-0.12	0.54	0.04	0.52

Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-1,526	66,476
Profit (loss) before tax	-1,526	66,476
Depreciation expense	11,607	8,547
Amortization expense	1,915	2,477
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-180	-2,433
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	4,289	3,739
Interest expense	376	268
Interest income	-2,828	-3,538
Share-based payments	7,494	9,056
Other adjustments to reconcile profit (loss)	-2,578	3,758
Total adjustments to reconcile profit (loss)	20,095	21,874
Decrease (increase) in contract assets	-6,227	0
Decrease (increase) in accounts receivable	232,733	427,612
Decrease (increase) in inventories	-68,385	-101,169
Decrease (increase) in other operating assets	-4,287	4,193
Total changes in operating assets	153,834	330,636
Increase (decrease) in accounts payable	-56,028	-17,392
Increase (decrease) in provisions	-7,898	-627
Increase (decrease) in net defined benefit liability	0	365
Increase (decrease) in other operating liabilities	-40,768	1,099
Total changes in operating liabilities	-104,694	-16,555
Total changes in operating assets and liabilities	49,140	314,081
Total adjustments	69,235	335,955
Cash inflow (outflow) generated from operations	67,709	402,431
Interest received	2,856	3,065
Interest paid	-376	-252
Income taxes refund (paid)	-50,779	-46,097
Net cash flows from (used in) operating activities	19,410	359,147
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	69,992	-100,000
Acquisition of property, plant and equipment	-2,232	-3,801
Increase in refundable deposits	-5,128	0
Decrease in refundable deposits	0	3,811
Acquisition of intangible assets	-471	-117
Net cash flows from (used in) investing activities	62,161	-100,107
Cash flows from (used in) financing activities		
Payments of lease liabilities	-6,671	-3,632
Net cash flows from (used in) financing activities	-6,671	-3,632
Effect of exchange rate changes on cash and cash equivalents	-5,031	-19,655
Net increase (decrease) in cash and cash equivalents	69,869	235,753
Cash and cash equivalents at beginning of period	988,740	918,360
Cash and cash equivalents at end of period	1,058,609	1,154,113
Cash and cash equivalents reported in the statement of financial position	1,058,609	1,154,113

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

2021/06/30 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	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	3,589	3,589	0	0	0		3,589		3,589
Other comprehensive income	0	0	0	0	0	0	0	767	0	767		767		767
Total comprehensive income	0	0	0	0	0	3,589	3,589	767	0	4,356		4,356		4,356
Share-based payments	0	0	0	0	0	0	0	0	7,494	7,494		7,494		7,494
Total increase (decrease) in equity	0	0	0	0	0	-186,272	-186,272	767	7,494	8,261		-178,011		-178,011
Equity at end of period	962,836	962,836	84,723	396,587	17,793	128,580	542,960	-18,404	-14,878	-33,282		1,557,237		1,557,237

2020/06/30 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	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	289,098	664,085	-17,794	-30,092	-47,886		1,650,029		1,650,029
Legal reserve appropriated	0	0	0	26,581	0	-26,581	0	0	0	0		0		0
Special reserve appropriated	0	0	0	0	12,812	-12,812	0	0	0	0		0		0
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	49,501	49,501	0	0	0		49,501		49,501
Other comprehensive income	0	0	0	0	0	0	0	-10,002	0	-10,002		-10,002		-10,002
Total comprehensive income	0	0	0	0	0	49,501	49,501	-10,002	0	-10,002		39,499		39,499
Share-based payments	10,800	10,800	-10,800	0	0	0	0	0	9,056	9,056		9,056		9,056
Total increase (decrease) in equity	10,800	10,800	-10,800	26,581	12,812	-131,644	-92,251	-10,002	9,056	-946		-93,197		-93,197
Equity at end of period	958,266	958,266	75,564	396,587	17,793	157,454	571,834	-27,796	-21,036	-48,832		1,556,832		1,556,832