

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/06/30	2021/12/31	2021/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	581,044	498,507	1,058,609
Current financial assets at fair value through profit or loss	197	1,400	771
Current financial assets at amortised cost	304,516	304,456	304,975
Current contract assets	24,910	23,977	8,157
Accounts receivable, net	414,689	598,359	218,628
Current inventories	603,136	591,806	332,248
Other current assets	45,900	55,431	56,925
Total current assets	1,974,392	2,073,936	1,980,313
Non-current assets			
Non-current financial assets at amortised cost	4,659	5,903	4,592
Property, plant and equipment	74,627	75,599	78,345
Right-of-use assets	57,331	66,075	37,325
Intangible assets	2,332	4,016	5,757
Deferred tax assets	76,085	27,219	34,491
Other non-current assets	3,507	3,441	6,397
Total non-current assets	218,541	182,253	166,907
Total assets	2,192,933	2,256,189	2,147,220
Current liabilities			
Current financial liabilities at fair value through profit or loss	999	13	369
Accounts payable	113,352	247,661	133,319
Other payables	196,460	127,183	276,863
Current tax liabilities	5,957	40,854	7,283
Current provisions	337,548	2,603	2,301
Current lease liabilities	20,354	19,636	13,494
Other current liabilities	101,649	91,078	70,373
Total current liabilities	776,319	529,028	504,002
Non-current liabilities			
Non-current provisions	3,496	5,032	3,020
Deferred tax liabilities	44,146	44,141	37,271
Non-current lease liabilities	37,453	46,806	24,381
Other non-current liabilities	19,570	19,219	21,309
Total non-current liabilities	104,665	115,198	85,981
Total liabilities	880,984	644,226	589,983
Equity attributable to owners of parent			
Share capital			
Ordinary share	962,131	962,131	962,836
Total Share Capital	962,131	962,131	962,836
Capital surplus			
Total capital surplus	85,428	85,428	84,723
Retained earnings			
Legal reserve	430,820	417,277	396,587
Special reserve	19,169	19,169	17,793
Unappropriated retained earnings (accumulated deficit)	-89,193	238,359	128,580
Total retained earnings	360,796	674,805	542,960
Other equity interest			
Total other equity interest	-13,588	-27,554	-33,282
Treasury shares	-82,818	-82,847	0
Total equity attributable to owners of parent	1,311,949	1,611,963	1,557,237
Total equity	1,311,949	1,611,963	1,557,237
Total liabilities and equity	2,192,933	2,256,189	2,147,220
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	0

Financial Statement – Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/2nd	2021/2nd	2022/01/01To2022/06/30	2021/01/01To2021/06/30
Income Statement				
Total operating revenue	466,602	250,612	815,654	524,296
Total operating costs	313,965	168,962	555,202	336,725
Gross profit (loss) from operations	152,637	81,650	260,452	187,571
Gross profit (loss) from operations	152,637	81,650	260,452	187,571
Operating expenses				
Selling expenses	14,821	6,655	24,497	12,427
Administrative expenses	28,396	25,872	56,082	49,728
Research and development expenses	65,801	67,727	116,796	132,749
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-804	1,994	1,290	-180
Total operating expenses	108,214	102,248	198,665	194,724
Net operating income (loss)	44,423	-20,598	61,787	-7,153
Non-operating income and expenses				
Total interest income	853	1,466	1,492	2,828
Other gains and losses, net	-319,573	1,204	-310,764	3,175
Finance costs, net	299	184	625	376
Total non-operating income and expenses	-319,019	2,486	-309,897	5,627
Profit (loss) from continuing operations before tax	-274,596	-18,112	-248,110	-1,526
Total tax expense (income)	-54,770	-6,594	-49,700	-5,115
Profit (loss) from continuing operations	-219,826	-11,518	-198,410	3,589
Profit (loss)	-219,826	-11,518	-198,410	3,589
Other comprehensive income				
Exchange differences on translation	-4,693	-3,048	13,456	959
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-938	-609	2,691	192
Components of other comprehensive income that will be reclassified to profit or loss	-3,755	-2,439	10,765	767
Other comprehensive income, net	-3,755	-2,439	10,765	767
Total comprehensive income	-223,581	-13,957	-187,645	4,356
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-219,826	-11,518	-198,410	3,589
Comprehensive income, attributable to owners of parent	-223,581	-13,957	-187,645	4,356
Basic earnings per share				
Total basic earnings per share	-2.38	-0.12	-2.15	0.04
Diluted earnings per share				
Total diluted earnings per share	-2.38	-0.12	-2.15	0.04

Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/06/30	2021/01/01To2021/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-248,110	-1,526
Profit (loss) before tax	-248,110	-1,526
Depreciation expense	14,595	11,607
Amortization expense	1,937	1,915
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,290	-180
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	2,189	4,289
Interest expense	625	376
Interest income	-1,492	-2,828
Share-based payments	3,201	7,494
Other adjustments to reconcile profit (loss)	18,613	-2,578
Total adjustments to reconcile profit (loss)	40,958	20,095
Decrease (increase) in contract assets	-933	-6,227
Decrease (increase) in accounts receivable	182,380	232,733
Decrease (increase) in inventories	-23,718	-68,385
Decrease (increase) in other operating assets	9,531	-4,287
Total changes in operating assets	167,260	153,834
Increase (decrease) in accounts payable	-134,309	-56,028
Increase (decrease) in provisions	332,995	-7,898
Increase (decrease) in net defined benefit liability	351	0
Increase (decrease) in other operating liabilities	-40,810	-40,768
Total changes in operating liabilities	158,227	-104,694
Total changes in operating assets and liabilities	325,487	49,140
Total adjustments	366,445	69,235
Cash inflow (outflow) generated from operations	118,335	67,709
Interest received	1,432	2,856
Interest paid	-617	-376
Income taxes refund (paid)	-31,330	-50,779
Net cash flows from (used in) operating activities	87,820	19,410
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	1,244	69,992
Acquisition of property, plant and equipment	-3,169	-2,232
Decrease in refundable deposits	-66	-5,128
Acquisition of intangible assets	-45	-471
Net cash flows from (used in) investing activities	-2,036	62,161
Cash flows from (used in) financing activities		
Payments of lease liabilities	-9,957	-6,671
Payments to acquire treasury shares	29	0
Net cash flows from (used in) financing activities	-9,928	-6,671
Effect of exchange rate changes on cash and cash equivalents	6,681	-5,031
Net increase (decrease) in cash and cash equivalents	82,537	69,869
Cash and cash equivalents at beginning of period	498,507	988,740
Cash and cash equivalents at end of period	581,044	1,058,609
Cash and cash equivalents reported in the statement of financial position	581,044	1,058,609

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

2022/06/30 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	962,131	962,131	85,428	417,277	19,169	238,359	674,805	-17,591	-9,963	-27,554	-82,847	1,611,963		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		-115,599
Profit (loss)	0	0	0	0	0	-198,410	-198,410	0	0	0	0	-198,410		-198,410
Other comprehensive income	0	0	0	0	0	0	0	10,765	0	10,765	0	10,765		10,765
Total comprehensive income	0	0	0	0	0	-198,410	-198,410	10,765	0	10,765	0	-187,645		-187,645
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	29	29			29
Share-based payments	0	0	0	0	0	0	0	0	3,201	3,201	0	3,201		3,201
Total increase (decrease) in equity	0	0	0	13,543	0	-327,552	-314,009	10,765	3,201	13,966	29	-300,014		-300,014
Equity at end of period	962,131	962,131	85,428	430,820	19,169	-89,193	360,796	-6,826	-6,762	-13,588	-82,818	1,311,949		1,311,949

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
Legal reserve appropriated	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-189,861	-189,861	0	0	0	0	-189,861		-189,861
Profit (loss)	0	0	0	0	0	3,589	3,589	0	0	0	0	3,589		3,589
Other comprehensive income	0	0	0	0	0	0	0	767	0	767	0	767		767
Total comprehensive income	0	0	0	0	0	3,589	3,589	767	0	767	0	4,356		4,356
Share-based payments	0	0	0	0	0	0	0	0	7,494	7,494	0	7,494		7,494
Total increase (decrease) in equity	0	0	0	0	0	-186,272	-186,272	767	7,494	8,261	0	-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