

## Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/09/30	2021/12/31	2021/09/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	519,092	498,507	745,511
Current financial assets at fair value through profit or loss	0	1,400	69
Current financial assets at amortised cost	354,458	304,456	304,672
Current contract assets	37,652	23,977	33,339
Accounts receivable, net	354,214	598,359	257,450
Current inventories	640,265	591,806	539,864
Other current assets	56,978	55,431	89,969
<b>Total current assets</b>	<b>1,962,659</b>	<b>2,073,936</b>	<b>1,970,874</b>
<b>Non-current assets</b>			
Non-current financial assets at amortised cost	3,351	5,903	4,576
Property, plant and equipment	73,251	75,599	76,592
Right-of-use assets	52,687	66,075	33,585
Intangible assets	1,499	4,016	4,807
Deferred tax assets	56,660	27,219	31,153
Other non-current assets	3,558	3,441	3,414
<b>Total non-current assets</b>	<b>191,006</b>	<b>182,253</b>	<b>154,127</b>
<b>Total assets</b>	<b>2,153,665</b>	<b>2,256,189</b>	<b>2,125,001</b>
<b>Current liabilities</b>			
Current financial liabilities at fair value through profit or loss	9,487	13	142
Accounts payable	132,002	247,661	249,086
Other payables	79,105	127,183	91,025
Current tax liabilities	5,738	40,854	13,250
Current lease liabilities	20,790	19,636	13,029
Other current liabilities	90,439	93,681	93,159
<b>Total current liabilities</b>	<b>337,561</b>	<b>529,028</b>	<b>459,691</b>
<b>Non-current liabilities</b>			
Non-current provisions	360,361	5,032	2,676
Deferred tax liabilities	44,151	44,141	37,265
Non-current lease liabilities	32,555	46,806	21,130
Other non-current liabilities	19,744	19,219	21,780
<b>Total non-current liabilities</b>	<b>456,811</b>	<b>115,198</b>	<b>82,851</b>
<b>Total liabilities</b>	<b>794,372</b>	<b>644,226</b>	<b>542,542</b>
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	962,131	962,131	962,836
<b>Total Share Capital</b>	<b>962,131</b>	<b>962,131</b>	<b>962,836</b>
<b>Capital surplus</b>			
Total capital surplus	85,428	85,428	84,723
<b>Retained earnings</b>			
Legal reserve	430,820	417,277	417,277
Special reserve	19,169	19,169	19,170
Unappropriated retained earnings (accumulated deficit)	-52,368	238,359	129,931
<b>Total retained earnings</b>	<b>397,621</b>	<b>674,805</b>	<b>566,378</b>
<b>Other equity interest</b>			
Total other equity interest	-3,069	-27,554	-31,478
<b>Treasury shares</b>	<b>-82,818</b>	<b>-82,847</b>	<b>0</b>
<b>Total equity attributable to owners of parent</b>	<b>1,359,293</b>	<b>1,611,963</b>	<b>1,582,459</b>
<b>Total equity</b>	<b>1,359,293</b>	<b>1,611,963</b>	<b>1,582,459</b>
<b>Total liabilities and equity</b>	<b>2,153,665</b>	<b>2,256,189</b>	<b>2,125,001</b>
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	2022/3rd	2021/3rd	2022/01/01To2022/09/30	2021/01/01To2021/09/30
<b>Income Statement</b>				
Total operating revenue	344,723	332,444	1,160,377	856,740
Total operating costs	191,378	194,164	746,580	530,889
Gross profit (loss) from operations	153,345	138,280	413,797	325,851
Gross profit (loss) from operations	153,345	138,280	413,797	325,851
Operating expenses				
Selling expenses	11,744	13,501	36,241	25,928
Administrative expenses	23,501	28,522	79,583	78,250
Research and development expenses	56,263	66,478	173,059	199,227
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	750	-2,271	2,040	-2,451
Total operating expenses	92,258	106,230	290,923	300,954
Net operating income (loss)	61,087	32,050	122,874	24,897
Non-operating income and expenses				
Total interest income	1,011	1,372	2,503	4,200
Other gains and losses, net	-8,650	-161	-319,414	3,014
Finance costs, net	270	165	895	541
Total non-operating income and expenses	-7,909	1,046	-317,806	6,673
Profit (loss) from continuing operations before tax	53,178	33,096	-194,932	31,570
Total tax expense (income)	16,353	9,678	-33,347	4,563
Profit (loss) from continuing operations	36,825	23,418	-161,585	27,007
Profit (loss)	36,825	23,418	-161,585	27,007
Other comprehensive income				
Exchange differences on translation	11,149	-2,429	24,605	-1,470
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	2,230	-486	4,921	-294
Components of other comprehensive income that will be reclassified to profit or loss	8,919	-1,943	19,684	-1,176
Other comprehensive income, net	8,919	-1,943	19,684	-1,176
Total comprehensive income	45,744	21,475	-141,901	25,831
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	36,825	23,418	-161,585	27,007
Comprehensive income, attributable to owners of parent	45,744	21,475	-141,901	25,831
Basic earnings per share				
Total basic earnings per share	0.40	0.25	-1.75	0.28
Diluted earnings per share				
Total diluted earnings per share	0.40	0.24	-1.75	0.28

## Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/09/30	2021/01/01To2021/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-194,932	31,570
Profit (loss) before tax	-194,932	31,570
Depreciation expense	21,935	17,601
Amortization expense	2,963	2,852
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	2,040	-2,451
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	10,874	4,764
Interest expense	895	541
Interest income	-2,503	-4,200
Share-based payments	4,801	11,241
Other adjustments to reconcile profit (loss)	23,867	-5,301
Total adjustments to reconcile profit (loss)	64,872	25,047
Decrease (increase) in contract assets	-13,675	-31,409
Decrease (increase) in accounts receivable	242,105	196,182
Decrease (increase) in inventories	-67,137	-272,959
Decrease (increase) in other operating assets	-1,547	-37,331
Total changes in operating assets	159,746	-145,517
Increase (decrease) in accounts payable	-115,659	59,739
Increase (decrease) in provisions	330,391	-8,412
Increase (decrease) in net defined benefit liability	525	471
Increase (decrease) in other operating liabilities	-21,899	-16,075
Total changes in operating liabilities	193,358	35,723
Total changes in operating assets and liabilities	353,104	-109,794
Total adjustments	417,976	-84,747
Cash inflow (outflow) generated from operations	223,044	-53,177
Interest received	2,501	4,531
Interest paid	-895	-541
Income taxes refund (paid)	-63,729	-54,492
Net cash flows from (used in) operating activities	160,921	-103,679
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-47,448	0
Proceeds from disposal of financial assets at amortised cost	0	70,008
Acquisition of property, plant and equipment	-3,872	-2,867
Increase in refundable deposits	-117	-2,145
Acquisition of intangible assets	-149	-469
Net cash flows from (used in) investing activities	-51,586	64,527
Cash flows from (used in) financing activities		
Payments of lease liabilities	-14,992	-10,246
Cash dividends paid	-115,599	-189,861
Payments to acquire treasury shares	29	0
Net cash flows from (used in) financing activities	-130,562	-200,107
Effect of exchange rate changes on cash and cash equivalents	41,812	-3,970
Net increase (decrease) in cash and cash equivalents	20,585	-243,229
Cash and cash equivalents at beginning of period	498,507	988,740
Cash and cash equivalents at end of period	519,092	745,511
Cash and cash equivalents reported in the statement of financial position	519,092	745,511

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

**2022/09/30 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	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	-161,585	-161,585	0	0	0	0	-161,585		-161,585
Other comprehensive income	0	0	0	0	0	0	0	19,684	0	19,684	0	19,684		19,684
Total comprehensive income	0	0	0	0	0	-161,585	-161,585	19,684	0	19,684	0	-141,901		-141,901
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	29	0	29		29
Share-based payments	0	0	0	0	0	0	0	0	4,801	4,801	0	4,801		4,801
Total increase (decrease) in equity	0	0	0	13,543	0	-290,727	-277,184	19,684	4,801	24,485	29	-252,670		-252,670
Equity at end of period	962,131	962,131	85,428	430,820	19,169	-62,368	397,621	2,093	-5,162	-3,069	-82,818	1,359,293		1,359,293

**2021/09/30 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	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	20,690	0	-20,690	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	1,377	-1,377	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	27,007	27,007	0	0	0	0	27,007		27,007
Other comprehensive income	0	0	0	0	0	0	0	-1,176	0	-1,176	0	-1,176		-1,176
Total comprehensive income	0	0	0	0	0	27,007	27,007	-1,176	0	-1,176	0	25,831		25,831
Share-based payments	0	0	0	0	0	0	0	0	11,241	11,241	0	11,241		11,241
Total increase (decrease) in equity	0	0	0	20,690	1,377	-184,921	-162,854	-1,176	11,241	10,065	0	-152,789		-152,789
Equity at end of period	962,836	962,836	84,723	417,277	19,170	129,931	566,378	-20,347	-11,131	-31,478		1,582,459		1,582,459