

## Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/06/30	2023/12/31	2023/06/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	710,015	675,498	608,500
Current financial assets at fair value through profit or loss	978	589	671
Current financial assets at amortised cost	191,766	195,690	320,067
Current contract assets	13,269	10,832	22,120
Accounts receivable, net	317,799	225,588	129,965
Current inventories	463,738	446,201	558,245
Other current assets	38,676	41,898	39,544
Total current assets	1,736,241	1,596,296	1,679,112
Non-current assets			
Non-current financial assets at amortised cost	7,119	6,859	6,824
Property, plant and equipment	62,076	64,718	66,867
Right-of-use assets	39,905	41,886	45,054
Intangible assets	2,648	3,374	2,907
Deferred tax assets	108,760	108,228	66,952
Other non-current assets	32,097	31,076	11,133
Total non-current assets	252,605	256,141	199,737
Total assets	1,988,846	1,852,437	1,878,849
Current liabilities			
Current financial liabilities at fair value through profit or loss	673	667	1,260
Accounts payable	170,583	61,051	49,862
Other payables	65,013	77,866	61,413
Current tax liabilities	5,961	5,888	2,342
Current provisions	368,893	3,325	1,012
Current lease liabilities	13,177	11,864	19,224
Other current liabilities	78,975	84,965	72,221
Total current liabilities	703,275	245,626	207,334
Non-current liabilities			
Non-current provisions	2,185	347,168	352,319
Deferred tax liabilities	47,619	41,851	41,829
Non-current lease liabilities	26,676	29,621	26,451
Other non-current liabilities	0	13,076	15,031
Total non-current liabilities	76,480	431,716	435,630
Total liabilities	779,755	677,342	642,964
Equity attributable to owners of parent			
Share capital			
Ordinary share	961,522	961,522	961,562
Total Share Capital	961,522	961,522	961,562
Capital surplus			
Total capital surplus	82,291	82,291	85,997
Retained earnings			
Legal reserve	207,847	378,753	378,753
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	12,180	-170,906	-109,426
Total retained earnings	239,196	227,016	288,496
Other equity interest			
Total other equity interest	8,900	-12,916	-17,352
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,209,091	1,175,095	1,235,885
Total equity	1,209,091	1,175,095	1,235,885
Total liabilities and equity	1,988,846	1,852,437	1,878,849
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	2024/2nd	2023/2nd	2024/01/01To2024/06/30	2023/01/01To2023/06/30
<b>Income Statement</b>				
Total operating revenue	361,206	162,853	696,428	320,512
Total operating costs	246,929	111,331	459,855	227,761
Gross profit (loss) from operations	114,277	51,522	236,573	92,751
Gross profit (loss) from operations	114,277	51,522	236,573	92,751
Operating expenses				
Selling expenses	10,773	8,669	19,608	16,778
Administrative expenses	26,803	28,933	53,960	55,750
Research and development expenses	69,139	67,723	145,091	138,213
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	420	-342	-1,662	-523
Total operating expenses	107,135	104,983	216,997	210,218
Net operating income (loss)	7,142	-53,461	19,576	-117,467
Non-operating income and expenses				
Total interest income	5,059	3,857	9,465	6,279
Other gains and losses, net	-4,621	-3,454	-12,190	-4,011
Finance costs, net	164	224	326	475
Total non-operating income and expenses	274	179	-3,051	1,793
Profit (loss) from continuing operations before tax	7,416	-53,282	16,525	-115,674
Total tax expense (income)	3,014	-3,016	4,345	-6,248
Profit (loss) from continuing operations	4,402	-50,266	12,180	-109,426
Profit (loss)	4,402	-50,266	12,180	-109,426
Other comprehensive income				
Exchange differences on translation	7,212	-10,438	27,270	-8,132
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,442	-2,088	5,454	-1,627
Components of other comprehensive income that will be reclassified to profit or loss	5,770	-8,350	21,816	-6,505
Other comprehensive income, net	5,770	-8,350	21,816	-6,505
Total comprehensive income	10,172	-58,616	33,996	-115,931
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	4,402	-50,266	12,180	-109,426
Comprehensive income, attributable to owners of parent	10,172	-58,616	33,996	-115,931
Basic earnings per share				
Total basic earnings per share	0.05	-0.54	0.13	-1.18
Diluted earnings per share				
Total diluted earnings per share	0.05	-0.54	0.13	-1.18

## Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/06/30	2023/01/01To2023/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	16,525	-115,674
Profit (loss) before tax	16,525	-115,674
Depreciation expense	10,649	14,648
Amortization expense	906	689
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-1,662	-523
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-383	478
Interest expense	326	475
Interest income	-9,465	-6,279
Share-based payments	0	943
Other adjustments to reconcile profit (loss)	31,989	23,749
Total adjustments to reconcile profit (loss)	32,360	34,180
Decrease (increase) in contract assets	-2,437	22,298
Decrease (increase) in accounts receivable	-81,813	70,043
Decrease (increase) in inventories	-53,880	-13,847
Decrease (increase) in other operating assets	3,593	10,171
Total changes in operating assets	-134,537	88,665
Increase (decrease) in accounts payable	109,532	-6,621
Increase (decrease) in provisions	-2	-262
Increase (decrease) in net defined benefit liability	-25,362	350
Increase (decrease) in other operating liabilities	-22,005	-33,163
Total changes in operating liabilities	62,163	-39,696
Total changes in operating assets and liabilities	-72,374	48,969
Total adjustments	-40,014	83,149
Cash inflow (outflow) generated from operations	-23,489	-32,525
Interest received	8,489	5,841
Interest paid	-326	-475
Income taxes refund (paid)	-2,013	-248
Net cash flows from (used in) operating activities	-17,339	-27,407
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	4,640	31,497
Acquisition of property, plant and equipment	-1,044	-1,968
Increase in refundable deposits	0	-394
Decrease in refundable deposits	2,529	0
Acquisition of intangible assets	-174	-189
Net cash flows from (used in) investing activities	5,951	28,946
Cash flows from (used in) financing activities		
Payments of lease liabilities	-6,380	-10,189
Net cash flows from (used in) financing activities	-6,380	-10,189
Effect of exchange rate changes on cash and cash equivalents	52,285	-5,402
Net increase (decrease) in cash and cash equivalents	34,517	-14,052
Cash and cash equivalents at beginning of period	675,498	622,552
Cash and cash equivalents at end of period	710,015	608,500
Cash and cash equivalents reported in the statement of financial position	710,015	608,500

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

2024/06/30 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	378,753	19,169	-170,906	227,016	-12,916	-12,916	-82,818	1,175,095		1,175,095
Legal reserve used to offset accumulated deficits	0	0	0	-170,906	0	170,906	0	0	0	0	0		0
Profit (loss)	0	0	0	0	0	12,180	12,180	0	0	0	12,180		12,180
Other comprehensive income	0	0	0	0	0	0	0	21,816	21,816	0	21,816		21,816
Total comprehensive income	0	0	0	0	0	12,180	12,180	21,816	21,816	0	33,996		33,996
Total increase (decrease) in equity	0	0	0	-170,906	0	183,086	12,180	21,816	21,816	0	33,996		33,996
Equity at end of period	961,522	961,522	82,291	207,847	19,169	12,180	239,196	8,900	8,900	-82,818	1,209,091		1,209,091

2023/06/30 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	961,562	961,562	85,997	430,820	19,169	-52,067	397,922	-7,608	-4,182	-11,790	-82,818	1,350,873		1,350,873
Legal reserve used to offset accumulated deficits	0	0	0	-52,067	0	52,067	0	0	0	0	0	0		0
Profit (loss)	0	0	0	0	0	-109,426	-109,426	0	0	0	0	-109,426		-109,426
Other comprehensive income	0	0	0	0	0	0	0	-6,505	0	-6,505	0	-6,505		-6,505
Total comprehensive income	0	0	0	0	0	-109,426	-109,426	-6,505	0	-6,505	0	-115,931		-115,931
Share-based payments	0	0	0	0	0	0	0	0	943	943	0	943		943
Total increase (decrease) in equity	0	0	0	-52,067	0	-87,359	-109,426	-6,505	943	-5,562	0	-114,988		-114,988
Equity at end of period	961,562	961,562	85,997	378,753	19,169	-109,426	288,496	-14,113	-3,239	-17,352	-82,818	1,235,885		1,235,885