

## Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/03/31	2024/12/31	2024/03/31
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	478,067	743,132	708,287
Current financial assets at fair value through profit or loss	16	0	1,189
Current financial assets at amortised cost	167,817	192,046	191,382
Current contract assets	10,094	8,184	11,005
Accounts receivable, net	356,112	307,053	267,289
Current inventories	398,723	420,073	436,409
Other current assets	52,228	51,209	48,740
Total current assets	1,463,057	1,721,697	1,664,301
Non-current assets			
Non-current financial assets at amortised cost	5,792	5,734	7,051
Property, plant and equipment	58,098	59,235	63,156
Right-of-use assets	32,661	33,034	39,475
Intangible assets	4,679	4,219	2,994
Deferred tax assets	107,169	106,931	107,417
Other non-current assets	30,260	35,284	36,507
Total non-current assets	238,659	244,437	256,600
Total assets	1,701,716	1,966,134	1,920,901
Current liabilities			
Current financial liabilities at fair value through profit or loss	57	177	1,603
Accounts payable	111,858	95,129	123,673
Other payables	71,224	81,832	58,304
Current tax liabilities	25,469	7,111	5,942
Current provisions	1,722	370,231	362,308
Current lease liabilities	12,195	13,231	11,998
Other current liabilities	95,499	92,820	82,853
Total current liabilities	318,024	660,531	646,681
Non-current liabilities			
Non-current provisions	2,159	2,122	2,192
Deferred tax liabilities	50,787	49,206	45,864
Non-current lease liabilities	20,594	20,036	27,245
Total non-current liabilities	73,540	71,364	75,301
Total liabilities	391,564	731,895	721,982
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	207,847	207,847	378,753
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	107,826	38,236	-163,128
Total retained earnings	334,842	265,252	234,794
Other equity interest			
Total other equity interest	14,315	7,992	3,130
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,310,152	1,234,239	1,198,919
Total equity	1,310,152	1,234,239	1,198,919
Total liabilities and equity	1,701,716	1,966,134	1,920,901
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

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
<b>Income Statement</b>		
Total operating revenue	421,123	335,222
Total operating costs	227,326	212,926
Gross profit (loss) from operations	193,797	122,296
Gross profit (loss) from operations	193,797	122,296
Operating expenses		
Selling expenses	12,359	8,835
Administrative expenses	31,059	27,157
Research and development expenses	71,555	75,952
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	5	-2,082
Total operating expenses	114,978	109,862
Net operating income (loss)	78,819	12,434
Non-operating income and expenses		
Total interest income	4,326	4,406
Other gains and losses, net	4,876	-7,569
Finance costs, net	176	162
Total non-operating income and expenses	9,026	-3,325
Profit (loss) from continuing operations before tax	87,845	9,109
Total tax expense (income)	18,255	1,331
Profit (loss) from continuing operations	69,590	7,778
Profit (loss)	69,590	7,778
Other comprehensive income		
Exchange differences on translation	7,904	20,058
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,581	4,012
Components of other comprehensive income that will be reclassified to profit or loss	6,323	16,046
Other comprehensive income, net	6,323	16,046
Total comprehensive income	75,913	23,824
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	69,590	7,778
Comprehensive income, attributable to owners of parent	75,913	23,824
Basic earnings per share		
Total basic earnings per share	0.75	0.08
Diluted earnings per share		
Total diluted earnings per share	0.74	0.08

## Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	87,845	9,109
Profit (loss) before tax	87,845	9,109
Depreciation expense	5,311	5,310
Amortization expense	676	453
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	5	-2,082
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-136	336
Interest expense	176	162
Interest income	-4,326	-4,406
Other adjustments to reconcile profit (loss)	4,997	6,647
Total adjustments to reconcile profit (loss)	6,703	6,420
Decrease (increase) in contract assets	-1,910	-173
Decrease (increase) in accounts receivable	-43,951	-34,978
Decrease (increase) in inventories	14,440	61
Decrease (increase) in other operating assets	-666	-6,705
Total changes in operating assets	-32,087	-41,795
Increase (decrease) in accounts payable	16,729	62,622
Increase (decrease) in provisions	-334,932	-182
Increase (decrease) in net defined benefit liability	-76	-25,287
Increase (decrease) in other operating liabilities	-8,064	-22,140
Total changes in operating liabilities	-326,343	15,013
Total changes in operating assets and liabilities	-358,430	-26,782
Total adjustments	-351,727	-20,362
Cash inflow (outflow) generated from operations	-263,882	-11,253
Interest received	5,765	3,814
Interest paid	-176	-162
Income taxes refund (paid)	-353	-137
Net cash flows from (used in) operating activities	-258,646	-7,738
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	22,732	4,708
Acquisition of property, plant and equipment	-739	-244
Increase in refundable deposits	-13	0
Decrease in refundable deposits	0	2,139
Acquisition of intangible assets	-1,135	-68
Net cash flows from (used in) investing activities	20,845	6,535
Cash flows from (used in) financing activities		
Payments of lease liabilities	-3,268	-3,158
Net cash flows from (used in) financing activities	-3,268	-3,158
Effect of exchange rate changes on cash and cash equivalents	-23,996	37,150
Net increase (decrease) in cash and cash equivalents	-265,065	32,789
Cash and cash equivalents at beginning of period	743,132	675,498
Cash and cash equivalents at end of period	478,067	708,287
Cash and cash equivalents reported in the statement of financial position	478,067	708,287

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

2025/03/31 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
Profit (loss)	0	0	0	0	0	69,590	69,590	0	0	0	69,590		69,590
Other comprehensive income	0	0	0	0	0	0	0	6,323	6,323	0	6,323		6,323
Total comprehensive income	0	0	0	0	0	69,590	69,590	6,323	6,323	0	75,913		75,913
Total increase (decrease) in equity	0	0	0	0	0	69,590	69,590	6,323	6,323	0	75,913		75,913
Equity at end of period	961,522	961,522	82,291	207,847	19,169	107,826	334,842	14,315	14,315	-82,818	1,310,152		1,310,152

2024/03/31 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	227,018	-12,916	-12,916	-82,818	1,175,095		1,175,095
Profit (loss)	0	0	0	0	0	7,778	7,778	0	0	0	7,778		7,778
Other comprehensive income	0	0	0	0	0	0	0	16,046	16,046	0	16,046		16,046
Total comprehensive income	0	0	0	0	0	7,778	7,778	16,046	16,046	0	23,824		23,824
Total increase (decrease) in equity	0	0	0	0	0	7,778	7,778	16,046	16,046	0	23,824		23,824
Equity at end of period	961,522	961,522	82,291	378,753	19,169	-163,128	234,794	3,130	3,130	-82,818	1,198,919		1,198,919