

## Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	513,009	743,132	710,015
Current financial assets at fair value through profit or loss	0	0	978
Current financial assets at amortised cost	167,784	192,046	191,766
Current contract assets	9,864	8,184	13,269
Accounts receivable, net	281,670	307,053	317,799
Current inventories	380,442	420,073	463,738
Other current assets	52,786	51,209	38,676
Total current assets	1,405,555	1,721,697	1,736,241
Non-current assets			
Non-current financial assets at amortised cost	5,334	5,734	7,119
Property, plant and equipment	57,028	59,235	62,076
Right-of-use assets	27,812	33,034	39,905
Intangible assets	3,985	4,219	2,648
Deferred tax assets	123,019	106,931	108,760
Other non-current assets	29,255	35,284	32,097
Total non-current assets	246,433	244,437	252,605
Total assets	1,651,988	1,966,134	1,988,846
Current liabilities			
Current financial liabilities at fair value through profit or loss	302	177	673
Accounts payable	100,151	95,129	170,583
Other payables	107,242	81,832	65,013
Current tax liabilities	22,700	7,111	5,961
Current provisions	494	370,231	368,893
Current lease liabilities	11,255	13,231	13,177
Other current liabilities	103,519	92,820	78,975
Total current liabilities	345,663	660,531	703,275
Non-current liabilities			
Non-current provisions	1,897	2,122	2,185
Deferred tax liabilities	50,787	49,206	47,619
Non-current lease liabilities	16,771	20,036	26,676
Total non-current liabilities	69,455	71,364	76,480
Total liabilities	415,118	731,895	779,755
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	211,670	207,847	207,847
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	81,789	38,236	12,180
Total retained earnings	312,628	265,252	239,196
Other equity interest			
Total other equity interest	-36,753	7,992	8,900
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,236,870	1,234,239	1,209,091
Total equity	1,236,870	1,234,239	1,209,091
Total liabilities and equity	1,651,988	1,966,134	1,988,846
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	2025/2nd	2024/2nd	2025/01/01To2025/06/30	2024/01/01To2024/06/30
<b>Income Statement</b>				
Total operating revenue	336,970	361,206	758,093	696,428
Total operating costs	178,775	246,929	406,101	459,855
Gross profit (loss) from operations	158,195	114,277	351,992	236,573
Gross profit (loss) from operations	158,195	114,277	351,992	236,573
Operating expenses				
Selling expenses	10,542	10,773	22,901	19,608
Administrative expenses	27,143	26,803	58,202	53,960
Research and development expenses	83,526	69,139	155,081	145,091
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	32	420	37	-1,662
Total operating expenses	121,243	107,135	236,221	216,997
Net operating income (loss)	36,952	7,142	115,771	19,576
Non-operating income and expenses				
Total interest income	3,662	5,059	7,988	9,465
Other gains and losses, net	-30,602	-4,621	-25,726	-12,190
Finance costs, net	158	164	334	326
Total non-operating income and expenses	-27,098	274	-18,072	-3,051
Profit (loss) from continuing operations before tax	9,854	7,416	97,699	16,525
Total tax expense (income)	-535	3,014	17,720	4,345
Profit (loss) from continuing operations	10,389	4,402	79,979	12,180
Profit (loss)	10,389	4,402	79,979	12,180
Other comprehensive income				
Exchange differences on translation	-63,835	7,212	-55,931	27,270
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-12,767	1,442	-11,186	5,454
Components of other comprehensive income that will be reclassified to profit or loss	-51,068	5,770	-44,745	21,816
Other comprehensive income, net	-51,068	5,770	-44,745	21,816
Total comprehensive income	-40,679	10,172	35,234	33,996
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	10,389	4,402	79,979	12,180
Comprehensive income, attributable to owners of parent	-40,679	10,172	35,234	33,996
Basic earnings per share				
Total basic earnings per share	0.11	0.05	0.86	0.13
Diluted earnings per share				
Total diluted earnings per share	0.11	0.05	0.85	0.13

## Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/06/30	2024/01/01To2024/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	97,699	16,525
Profit (loss) before tax	97,699	16,525
Depreciation expense	10,460	10,649
Amortization expense	1,355	906
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	37	-1,662
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	125	-383
Interest expense	334	326
Interest income	-7,988	-9,465
Other adjustments to reconcile profit (loss)	3,440	31,989
Total adjustments to reconcile profit (loss)	7,763	32,360
Decrease (increase) in contract assets	-1,680	-2,437
Decrease (increase) in accounts receivable	31,449	-81,813
Decrease (increase) in inventories	46,676	-53,880
Decrease (increase) in other operating assets	-458	3,593
Total changes in operating assets	75,987	-134,537
Increase (decrease) in accounts payable	5,022	109,532
Increase (decrease) in provisions	-336,179	-2
Increase (decrease) in net defined benefit liability	-153	-25,362
Increase (decrease) in other operating liabilities	4,767	-22,005
Total changes in operating liabilities	-326,543	62,163
Total changes in operating assets and liabilities	-250,556	-72,374
Total adjustments	-242,793	-40,014
Cash inflow (outflow) generated from operations	-145,094	-23,489
Interest received	9,460	8,489
Interest paid	-334	-326
Income taxes refund (paid)	-7,840	-2,013
Net cash flows from (used in) operating activities	-143,808	-17,339
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	23,190	4,640
Acquisition of property, plant and equipment	-1,982	-1,044
Decrease in refundable deposits	79	2,529
Acquisition of intangible assets	-1,130	-174
Net cash flows from (used in) investing activities	20,157	5,951
Cash flows from (used in) financing activities		
Decrease in guarantee deposits received	8	0
Payments of lease liabilities	-6,401	-6,380
Net cash flows from (used in) financing activities	-6,393	-6,380
Effect of exchange rate changes on cash and cash equivalents	-100,079	52,285
Net increase (decrease) in cash and cash equivalents	-230,123	34,517
Cash and cash equivalents at beginning of period	743,132	675,498
Cash and cash equivalents at end of period	513,009	710,015
Cash and cash equivalents reported in the statement of financial position	513,009	710,015

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

2025/06/30 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	207,847	19,169	38,236	265,252	7,992	7,992	-82,818	1,234,239		1,234,239
Legal reserve appropriated	0	0	0	3,823	0	-3,823	0	0	0	0	0		0
Legal reserve used to offset accumulated deficits	0	0	0	0	0	0	0	0	0	0	0		0
Cash dividends of ordinary share	0	0	0	0	0	-32,603	-32,603	0	0	0	-32,603		-32,603
Profit (loss)	0	0	0	0	0	79,979	79,979	0	0	0	79,979		79,979
Other comprehensive income	0	0	0	0	0	0	0	-44,745	-44,745	0	-44,745		-44,745
Total comprehensive income	0	0	0	0	0	79,979	79,979	-44,745	-44,745	0	35,234		35,234
Total increase (decrease) in equity	0	0	0	3,823	0	43,553	47,376	-44,745	-44,745	0	2,631		2,631
Equity at end of period	961,522	961,522	82,291	211,670	19,169	81,789	312,628	-36,753	-36,753	-82,818	1,236,870		1,236,870

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