

[Back>>](#)

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/06/30	2015/12/31	2015/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	1,098,783	1,219,593	1,053,966
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	348	232	1,995
Accounts receivable, net			
Accounts receivable, net	529,892	587,742	775,867
Inventories			
Inventories, merchandising business			
Inventories, merchandising business, net	446,861	522,777	544,384
Total inventories	446,861	522,777	544,384
Other current assets			
Other current financial assets	297,998	250,599	200,242
Other current assets, others	42,081	40,023	46,487
Total other current assets	340,079	290,622	246,729
Total current assets	2,415,963	2,620,966	2,622,941
Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	101,143	104,531	103,331
Intangible assets			
Computer software, net			
Computer software	8,946	8,332	8,446
Computer software, net	8,946	8,332	8,446
Total intangible assets	8,946	8,332	8,446
Deferred tax assets	21,060	21,409	13,699
Other non-current assets			
Guarantee deposits paid	1,507	1,869	1,856
Other non-current financial assets			
Total other non-current financial assets	3,095	2,760	2,000
Total other non-current assets	4,602	4,629	3,856
Total non-current assets	135,751	138,901	129,332
Total assets	2,551,714	2,759,867	2,752,273
Liabilities and equity			
Liabilities			
Current liabilities			
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	816	3,622	2,295
Accounts payable			
Total accounts payable	232,312	452,551	473,670
Other payables			
Wages and salaries payable	114,297	123,892	104,198
Dividends payable	424,785	0	235,991
Total other payables	539,082	123,892	340,189
Current tax liabilities	30,346	98,294	75,079
Other current liabilities			
Total other current liabilities	119,863	111,469	122,887
Total current liabilities	922,419	789,828	1,014,120
Non-current liabilities			
Non-current provisions			
Total non-current provisions	2,815	2,763	3,733
Deferred tax liabilities			
Deferred tax liabilities, income tax	79,429	79,431	64,895
Total deferred tax liabilities	79,429	79,431	64,895
Other non-current liabilities			
Net defined benefit liability, non-current	43,454	54,557	41,288
Total other non-current liabilities	43,454	54,557	41,288
Total non-current liabilities	125,698	136,751	109,916
Total liabilities	1,048,117	926,579	1,124,036
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	943,966	943,966	943,966
Total capital stock	943,966	943,966	943,966
Capital surplus			
Total capital surplus	51,305	51,305	51,305
Retained earnings			
Legal reserve	313,713	262,812	262,812
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	153,564	509,013	306,933
Total retained earnings	467,277	771,825	569,745
Other equity interest			
Exchange differences on translation of foreign financial statements			

Total exchange differences on translation of foreign financial statements	41,049	66,192	63,221
Total other equity interest	41,049	66,192	63,221
Total equity attributable to owners of parent	1,503,597	1,833,288	1,628,237
Total equity	1,503,597	1,833,288	1,628,237
Total liabilities and equity	2,551,714	2,759,867	2,752,273
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

[Back>>](#)

Financial Statement — Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/2nd	2015/2nd	2016/01/01To2016/06/30	2015/01/01To2015/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	540,918	1,061,232	1,101,037	1,753,392
Total sales revenue	540,918	1,061,232	1,101,037	1,753,392
Net sales revenue	540,918	1,061,232	1,101,037	1,753,392
Total operating revenue	540,918	1,061,232	1,101,037	1,753,392
Operating costs				
Cost of sales				
Cost of sales	344,189	660,129	696,216	1,114,184
Total cost of sales	344,189	660,129	696,216	1,114,184
Total operating costs	344,189	660,129	696,216	1,114,184
Gross profit (loss) from operations	196,729	401,103	404,821	639,208
Gross profit (loss) from operations	196,729	401,103	404,821	639,208
Operating expenses				
Selling expenses				
Total selling expenses	14,496	14,608	28,627	26,870
Administrative expenses				
Total administrative expenses	24,931	43,236	38,490	68,175
Research and development expenses				
Total research and development expenses	96,266	99,588	191,600	174,614
Total operating expenses	135,693	157,432	258,717	269,659
Net operating income (loss)	61,036	243,671	146,104	369,549
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	2,449	1,671	4,558	3,185
Total other income	2,449	1,671	4,558	3,185
Other gains and losses				
Other gains and losses, net	907	4,569	4,963	9,302
Finance costs				
Interest expense	24	24	71	48
Finance costs, net	24	24	71	48
Total non-operating income and expenses	3,332	6,216	9,450	12,439
Profit (loss) from continuing operations before tax	64,368	249,887	155,554	381,988
Tax expense (income)				
Current tax expense (income)	16,486	53,592	35,317	82,122
Total tax expense (income)	16,486	53,592	35,317	82,122
Profit (loss) from continuing operations	47,882	196,295	120,237	299,866
Profit (loss)	47,882	196,295	120,237	299,866
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-16,331	-5,338	-30,293	-15,995
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-2,776	-908	-5,150	-2,719
Components of other comprehensive income that will be reclassified to profit or loss	-13,555	-4,430	-25,143	-13,276
Other comprehensive income, net	-13,555	-4,430	-25,143	-13,276
Total comprehensive income	34,327	191,865	95,094	286,590
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	47,882	196,295	120,237	299,866
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	34,327	191,865	95,094	286,590
Basic earnings per share				
Total basic earnings per share	0.51	2.08	1.27	3.18
Diluted earnings per share				
Total diluted earnings per share	0.51	2.07	1.27	3.16

[Back>>](#)

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/06/30	2015/01/01To2015/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	155,554	381,988
Profit (loss) before tax	155,554	381,988
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	4,810	4,954
Amortization expense	1,562	705
Provision (reversal of provision) for bad debt expense	-7,175	4,015
Interest expense	71	48
Interest income	-4,558	-3,185
Other adjustments to reconcile profit (loss)	-3,673	8,587
Total adjustments to reconcile profit (loss)	-8,963	15,124
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	65,025	-303,271
Decrease (increase) in inventories	79,405	9,264
Decrease (increase) in other operating assets	-2,058	34,394
Total changes in operating assets	142,372	-259,613
Changes in operating liabilities		
Increase (decrease) in accounts payable	-220,239	100,048
Increase (decrease) in provisions	38,398	1,992
Increase (decrease) in net defined benefit liability	-11,103	216
Increase (decrease) in other operating liabilities	-38,848	78,651
Total changes in operating liabilities	-231,792	180,907
Total changes in operating assets and liabilities	-89,420	-78,706
Total adjustments	-98,383	-63,582
Cash inflow (outflow) generated from operations	57,171	318,406
Interest received	3,844	3,303
Interest paid	-71	-48
Income taxes refund (paid)	-103,265	-45,043
Net cash flows from (used in) operating activities	-42,321	276,618
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-1,606	-1,284
Decrease in refundable deposits	362	571
Acquisition of intangible assets	-2,177	-6,688
Increase in other financial assets	-47,020	-758
Net cash flows from (used in) investing activities	-50,441	-8,159
Cash flows from (used in) financing activities		
Cash dividends paid	0	0
Net cash flows from (used in) financing activities	0	0
Effect of exchange rate changes on cash and cash equivalents	-28,048	-16,649
Net increase (decrease) in cash and cash equivalents	-120,810	251,810
Cash and cash equivalents at beginning of period	1,219,593	802,156
Cash and cash equivalents at end of period	1,098,783	1,053,966
Cash and cash equivalents reported in the statement of financial position	1,098,783	1,053,966

Financial Statement — Statements of Changes in Stockholders' Equity

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

2016/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity at beginning of period	943,966	943,966	51,305	262,812	509,013	771,825	66,192	66,192	1,833,288	1,833,288
Legal reserve appropriated				50,901	-50,901	0			0	0
Cash dividends of ordinary share				0	-424,785	-424,785			-424,785	-424,785
Profit (loss)					120,237	120,237			120,237	120,237
Other comprehensive income					0	0	-25,143	-25,143	-25,143	-25,143
Total comprehensive income					120,237	120,237	-25,143	-25,143	95,094	95,094
Total increase (decrease) in equity	0	0	0	50,901	-355,449	-304,548	-25,143	-25,143	-329,691	-329,691
Equity at end of period	943,966	943,966	51,305	313,713	153,564	467,277	41,049	41,049	1,503,597	1,503,597

2015/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity at beginning of period	943,966	943,966	51,305	299,539	206,331	505,870	76,497	76,497	1,577,638	1,577,638
Legal reserve appropriated				18,917	-18,917	0			0	0
Cash dividends of ordinary share				-55,644	-180,347	-235,991			-235,991	-235,991
Profit (loss)					299,866	299,866			299,866	299,866
Other comprehensive income					0	0	-13,276	-13,276	-13,276	-13,276
Total comprehensive income					299,866	299,866	-13,276	-13,276	286,590	286,590
Total increase (decrease) in equity	0	0	0	-36,727	100,602	63,875	-13,276	-13,276	50,599	50,599
Equity at end of period	943,966	943,966	51,305	262,812	306,933	569,745	63,221	63,221	1,628,237	1,628,237