

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/09/30	2015/12/31	2015/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	598,203	1,219,593	963,917
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	989	232	1,608
Accounts receivable, net			
Accounts receivable, net	645,842	587,742	453,818
Inventories			
Inventories, merchandising business			
Inventories, merchandising business, net	427,965	522,777	499,787
Total inventories	427,965	522,777	499,787
Other current assets			
Other current financial assets	296,516	250,599	200,371
Other current assets, others	45,829	40,023	47,145
Total other current assets	342,345	290,622	247,516
Total current assets	2,015,344	2,620,966	2,166,646
Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	99,290	104,531	104,947
Intangible assets			
Computer software, net			
Computer software	8,223	8,332	8,681
Computer software, net	8,223	8,332	8,681
Total intangible assets	8,223	8,332	8,681
Deferred tax assets	20,764	21,409	13,786
Other non-current assets			
Guarantee deposits paid	1,486	1,869	1,890
Other non-current financial assets			
Total other non-current financial assets	3,057	2,760	2,000
Total other non-current assets	4,543	4,629	3,890
Total non-current assets	132,820	138,901	131,304
Total assets	2,148,164	2,759,867	2,297,950
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	168	3,622	4,043
Accounts payable			
Total accounts payable	253,076	452,551	188,224
Other payables			
Wages and salaries payable	60,903	123,892	80,753
Total other payables	60,903	123,892	80,753
Current tax liabilities	6,884	98,294	74,122
Other current liabilities			
Total other current liabilities	143,524	111,469	115,957
Total current liabilities	464,555	789,828	463,099
Non-current liabilities			
Non-current provisions			
Total non-current provisions	2,968	2,763	3,057
Deferred tax liabilities			
Deferred tax liabilities, income tax	69,967	79,431	68,206
Total deferred tax liabilities	69,967	79,431	68,206
Other non-current liabilities			
Net defined benefit liability, non-current	43,513	54,557	41,388
Total other non-current liabilities	43,513	54,557	41,388
Total non-current liabilities	116,448	136,751	112,651
Total liabilities	581,003	926,579	575,750
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)	238,169	509,013	384,764
Total retained earnings	551,882	771,825	647,576

Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	20,008	66,192	79,353
Total other equity interest	20,008	66,192	79,353
Total equity attributable to owners of parent	1,567,161	1,833,288	1,722,200
Total equity	1,567,161	1,833,288	1,722,200
Total liabilities and equity	2,148,164	2,759,867	2,297,950
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	2016/3rd	2015/3rd	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	633,313	557,260	1,734,350	2,310,652
Total sales revenue	633,313	557,260	1,734,350	2,310,652
Net sales revenue	633,313	557,260	1,734,350	2,310,652
Total operating revenue	633,313	557,260	1,734,350	2,310,652
Operating costs				
Cost of sales				
Cost of sales	402,668	366,297	1,098,884	1,480,481
Total cost of sales	402,668	366,297	1,098,884	1,480,481
Total operating costs	402,668	366,297	1,098,884	1,480,481
Gross profit (loss) from operations	230,645	190,963	635,466	830,171
Gross profit (loss) from operations	230,645	190,963	635,466	830,171
Operating expenses				
Selling expenses				
Total selling expenses	14,201	10,959	42,828	37,829
Administrative expenses				
Total administrative expenses	28,086	21,878	66,576	90,053
Research and development expenses				
Total research and development expenses	85,728	69,087	277,328	243,701
Total operating expenses	128,015	101,924	386,732	371,583
Net operating income (loss)	102,630	89,039	248,734	458,588
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	1,515	1,708	6,073	4,893
Total other income	1,515	1,708	6,073	4,893
Other gains and losses				
Other gains and losses, net	1,336	11,977	6,299	21,279
Finance costs				
Interest expense	22	25	93	73
Finance costs, net	22	25	93	73
Total non-operating income and expenses	2,829	13,660	12,279	26,099
Profit (loss) from continuing operations before tax	105,459	102,699	261,013	484,687
Tax expense (income)				
Current tax expense (income)	20,854	24,868	56,171	106,990
Total tax expense (income)	20,854	24,868	56,171	106,990
Profit (loss) from continuing operations	84,605	77,831	204,842	377,697
Profit (loss)	84,605	77,831	204,842	377,697
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-25,350	19,436	-55,643	3,441
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-4,309	3,304	-9,459	585
Components of other comprehensive income that will be reclassified to profit or loss	-21,041	16,132	-46,184	2,856
Other comprehensive income, net	-21,041	16,132	-46,184	2,856
Total comprehensive income	63,564	93,963	158,658	380,553
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	84,605	77,831	204,842	377,697
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	63,564	93,963	158,658	380,553
Basic earnings per share				
Total basic earnings per share	0.90	0.82	2.17	4.00
Diluted earnings per share				
Total diluted earnings per share	0.90	0.82	2.16	3.98

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	261,013	484,687
Profit (loss) before tax	261,013	484,687
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	7,103	7,406
Amortization expense	2,458	1,354
Provision (reversal of provision) for bad debt expense	-5,571	917
Interest expense	93	73
Interest income	-6,073	-4,893
Other adjustments to reconcile profit (loss)	-4,339	29,239
Total adjustments to reconcile profit (loss)	-6,329	34,096
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-52,529	21,876
Decrease (increase) in inventories	100,097	33,970
Decrease (increase) in other operating assets	-5,806	33,736
Total changes in operating assets	41,762	89,582
Changes in operating liabilities		
Increase (decrease) in accounts payable	-199,475	-185,398
Increase (decrease) in provisions	64,402	3,876
Increase (decrease) in net defined benefit liability	-11,044	316
Increase (decrease) in other operating liabilities	-107,097	45,664
Total changes in operating liabilities	-253,214	-135,542
Total changes in operating assets and liabilities	-211,452	-45,960
Total adjustments	-217,781	-11,864
Cash inflow (outflow) generated from operations	43,232	472,823
Interest received	5,816	4,901
Interest paid	-93	-73
Income taxes refund (paid)	-147,581	-70,868
Net cash flows from (used in) operating activities	-98,626	406,783
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-2,190	-5,229
Decrease in refundable deposits	383	537
Acquisition of intangible assets	-2,348	-7,572
Increase in other financial assets	-45,957	-777
Net cash flows from (used in) investing activities	-50,112	-13,041
Cash flows from (used in) financing activities		
Cash dividends paid	-424,785	-235,991
Net cash flows from (used in) financing activities	-424,785	-235,991
Effect of exchange rate changes on cash and cash equivalents	-47,867	4,010
Net increase (decrease) in cash and cash equivalents	-621,390	161,761
Cash and cash equivalents at beginning of period	1,219,593	802,156
Cash and cash equivalents at end of period	598,203	963,917
Cash and cash equivalents reported in the statement of financial position	598,203	963,917

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

2016/09/30 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)					204,842	204,842			204,842	204,842
Other comprehensive income					0	0				
Total comprehensive income					204,842	204,842	-46,184	-46,184	-46,184	-46,184
Total increase (decrease) in equity	0	0	0	50,901	-270,844	-219,943	-46,184	-46,184	-266,127	-266,127
Equity at end of period	943,966	943,966	51,305	313,713	238,169	551,882	20,008	20,008	1,567,161	1,567,161

2015/09/30 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					-180,347	-235,991			-235,991	-235,991
Profit (loss)					377,697	377,697			377,697	377,697
Other comprehensive income					0	0	2,856	2,856	2,856	2,856
Total comprehensive income					377,697	377,697	2,856	2,856	380,553	380,553
Total increase (decrease) in equity	0	0	0	-36,727	178,433	141,706	2,856	2,856	144,562	144,562
Equity at end of period	943,966	943,966	51,305	262,812	384,764	647,576	79,353	79,353	1,722,200	1,722,200