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Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/12/31	2015/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	946,626	1,219,593
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	1,057	232
Accounts receivable, net		
Accounts receivable, net	794,341	587,742
Inventories		
Inventories, merchandising business		
Inventories, merchandising business, net	313,627	522,777
Total inventories	313,627	522,777
Other current assets		
Other current financial assets	295,240	250,599
Other current assets, others	34,101	40,023
Total other current assets	329,341	290,622
Total current assets	2,384,992	2,620,966
Non-current assets		
Property, plant and equipment		
Total property, plant and equipment	100,653	104,531
Intangible assets		
Computer software, net		
Computer software	7,357	8,332
Computer software, net	7,357	8,332
Total intangible assets	7,357	8,332
Deferred tax assets	18,667	21,409
Other non-current assets		
Guarantee deposits paid	1,476	1,869
Other non-current financial assets		
Total other non-current financial assets	3,046	2,760
Total other non-current assets	4,522	4,629
Total non-current assets	131,199	138,901
Total assets	2,516,191	2,759,867
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	4,398	3,622
Accounts payable		
Total accounts payable	328,763	452,551
Other payables		
Wages and salaries payable	108,152	123,892
Total other payables	108,152	123,892
Current tax liabilities	59,234	98,294
Other current liabilities		
Total other current liabilities	99,634	111,469
Total current liabilities	600,181	789,828
Non-current liabilities		
Non-current provisions		
Total non-current provisions	3,168	2,763
Deferred tax liabilities		
Deferred tax liabilities, income tax	74,572	79,431
Total deferred tax liabilities	74,572	79,431
Other non-current liabilities		
Net defined benefit liability, non-current	51,305	54,557
Total other non-current liabilities	51,305	54,557
Total non-current liabilities	129,045	136,751
Total liabilities	729,226	926,579
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	943,966	943,966
Total capital stock	943,966	943,966
Capital surplus		
Total capital surplus	51,650	51,305
Retained earnings		
Legal reserve	313,713	262,812

Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	464,114	509,013
Total retained earnings	777,827	771,825
Other equity interest		
Exchange differences on translation of foreign financial statements		
Total exchange differences on translation of foreign financial statements	13,522	66,192
Total other equity interest	13,522	66,192
Total equity attributable to owners of parent	1,786,965	1,833,288
Total equity	1,786,965	1,833,288
Total liabilities and equity	2,516,191	2,759,867
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0

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Financial Statement — Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/4th	2015/4th
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue		
Sales revenue	2,753,624	3,205,173
Total sales revenue	2,753,624	3,205,173
Net sales revenue	2,753,624	3,205,173
Total operating revenue	2,753,624	3,205,173
Operating costs		
Cost of sales		
Cost of sales	1,667,256	2,060,595
Total cost of sales	1,667,256	2,060,595
Total operating costs	1,667,256	2,060,595
Gross profit (loss) from operations	1,086,368	1,144,578
Gross profit (loss) from operations	1,086,368	1,144,578
Operating expenses		
Selling expenses		
Total selling expenses	57,588	55,099
Administrative expenses		
Total administrative expenses	101,563	127,231
Research and development expenses		
Total research and development expenses	385,124	334,675
Total operating expenses	544,275	517,005
Net operating income (loss)	542,093	627,573
Non-operating income and expenses		
Other income		
Interest income		
Total interest income	7,574	7,214
Total other income	7,574	7,214
Other gains and losses		
Other gains and losses, net	10,140	21,883
Finance costs		
Interest expense	99	97
Finance costs, net	99	97
Total non-operating income and expenses	17,615	29,000
Profit (loss) from continuing operations before tax	559,708	656,573
Tax expense (income)		
Current tax expense (income)	122,512	145,820
Total tax expense (income)	122,512	145,820
Profit (loss) from continuing operations	437,196	510,753
Profit (loss) from discontinued operations		
Total profit (loss) from discontinued operations	0	0
Profit (loss)	437,196	510,753
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Other components of other comprehensive income that will not be reclassified to profit or loss	-7,722	-10,611
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-1,313	-1,804
Components of other comprehensive income that will not be reclassified to profit or loss	-6,409	-8,807
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-63,387	-12,415
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-10,717	-2,110
Components of other comprehensive income that will be reclassified to profit or loss	-52,670	-10,305
Other comprehensive income, net	-59,079	-19,112
Total comprehensive income	378,117	491,641
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	437,196	510,753
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	378,117	491,641
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	4.63	5.41
Total basic earnings per share	4.63	5.41
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	4.60	5.38
Total diluted earnings per share	4.60	5.38

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Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/4th	2015/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	559,708	656,573
Profit (loss) before tax	559,708	656,573
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	9,671	9,947
Amortization expense	3,316	1,990
Provision (reversal of provision) for bad debt expense	-4,211	7,085
Interest expense	99	97
Interest income	-7,574	-7,214
Other adjustments to reconcile profit (loss)	-4,146	49,948
Total adjustments to reconcile profit (loss)	-2,845	61,853
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-202,388	-118,216
Decrease (increase) in inventories	219,328	-7,036
Decrease (increase) in other operating assets	5,922	40,858
Total changes in operating assets	22,862	-84,394
Changes in operating liabilities		
Increase (decrease) in accounts payable	-123,788	78,929
Increase (decrease) in net defined benefit liability	-10,974	2,874
Increase (decrease) in other operating liabilities	-26,985	87,943
Total changes in operating liabilities	-161,747	169,746
Total changes in operating assets and liabilities	-138,885	85,352
Total adjustments	-141,730	147,205
Cash inflow (outflow) generated from operations	417,978	803,778
Interest received	7,535	6,890
Interest paid	-99	-97
Income taxes refund (paid)	-151,659	-77,429
Net cash flows from (used in) operating activities	273,755	733,142
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-6,153	-7,567
Increase in refundable deposits	0	0
Decrease in refundable deposits	393	558
Acquisition of intangible assets	-2,338	-7,859
Increase in other financial assets	-44,888	-51,433
Net cash flows from (used in) investing activities	-52,986	-66,301
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	-68,951	-13,413
Net increase (decrease) in cash and cash equivalents	-272,967	417,437
Cash and cash equivalents at beginning of period	1,219,593	802,156
Cash and cash equivalents at end of period	946,626	1,219,593
Cash and cash equivalents reported in the statement of financial position	946,626	1,219,593

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: XAC AUTOMATION CORP
 Financial year: Yearly
 Unit: NTS thousand

2016/12/31 Statement of Stockholders' Equity

Unit: NTS 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	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)					437,196	437,196			437,196	437,196
Other comprehensive income					-6,409	-6,409		-52,670	-59,079	-59,079
Total comprehensive income					430,787	430,787		-52,670	378,117	378,117
Difference between consideration and carrying amount of subsidiaries acquired or disposed			345		0	0		0	345	345
Total increase (decrease) in equity	0	0	0	345	-44,899	6,002		-52,670	-46,323	-46,323
Equity at end of period	943,966	943,966	51,650	313,713	464,114	777,827		13,522	1,786,965	1,786,965

2015/12/31 Statement of Stockholders' Equity

Unit: NTS 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)					510,753	510,753			510,753	510,753
Other comprehensive income					-8,807	-8,807		-10,305	-19,112	-19,112
Total comprehensive income					501,946	501,946		-10,305	491,641	491,641
Total increase (decrease) in equity	0	0	0	-36,727	302,822	265,955		-10,305	255,650	255,650
Equity at end of period	943,966	943,966	51,305	262,812	509,013	771,825		66,192	1,833,288	1,833,288