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Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/06/30	2016/12/31	2016/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	1,296,249	946,626	1,098,783
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	3,912	1,057	348
Accounts receivable, net			
Accounts receivable, net	310,818	794,341	529,892
Inventories			
Inventories, merchandising business			
Inventories, merchandising business, net	345,971	313,627	446,861
Total inventories	345,971	313,627	446,861
Other current assets			
Other current financial assets	312,614	295,240	297,998
Other current assets, others	39,496	34,101	42,081
Total other current assets	352,110	329,341	340,079
Total current assets	2,309,060	2,384,992	2,415,963
Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	97,756	100,653	101,143
Intangible assets			
Computer software, net			
Computer software	5,822	7,357	8,946
Computer software, net	5,822	7,357	8,946
Total intangible assets	5,822	7,357	8,946
Deferred tax assets	18,446	18,667	21,060
Other non-current assets			
Guarantee deposits paid	1,340	1,476	1,507
Other non-current financial assets			
Total other non-current financial assets	2,000	3,046	3,095
Total other non-current assets	3,340	4,522	4,602
Total non-current assets	125,364	131,199	135,751
Total assets	2,434,424	2,516,191	2,551,714
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	29	4,398	816
Accounts payable			
Total accounts payable	147,043	328,763	232,312
Other payables			
Wages and salaries payable	106,852	108,152	114,297
Dividends payable	377,586	0	424,785
Total other payables	484,438	108,152	539,082
Current tax liabilities	43,053	59,234	30,346
Other current liabilities			
Total other current liabilities	134,866	99,634	119,863
Total current liabilities	809,429	600,181	922,419
Non-current liabilities			
Non-current provisions			
Total non-current provisions	3,071	3,168	2,815
Deferred tax liabilities			
Deferred tax liabilities, income tax	69,813	74,572	79,429
Total deferred tax liabilities	69,813	74,572	79,429
Other non-current liabilities			
Net defined benefit liability, non-current	50,874	51,305	43,454
Total other non-current liabilities	50,874	51,305	43,454
Total non-current liabilities	123,758	129,045	125,698
Total liabilities	933,187	729,226	1,048,117
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	51,650	51,650	51,305
Retained earnings			
Legal reserve	357,433	313,713	313,713
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	156,178	464,114	153,564
Total retained earnings	513,611	777,827	467,277
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-7,990	13,522	41,049
Total other equity interest	-7,990	13,522	41,049
Total equity attributable to owners of parent	1,501,237	1,786,965	1,503,597
Total equity	1,501,237	1,786,965	1,503,597
Total liabilities and equity	2,434,424	2,516,191	2,551,714
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

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Financial Statement – Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/2nd	2016/2nd	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	522,850	540,918	964,920	1,101,037
Total sales revenue	522,850	540,918	964,920	1,101,037
Net sales revenue	522,850	540,918	964,920	1,101,037
Total operating revenue	522,850	540,918	964,920	1,101,037
Operating costs				
Cost of sales				
Cost of sales	318,711	344,189	590,310	696,216
Total cost of sales	318,711	344,189	590,310	696,216
Total operating costs	318,711	344,189	590,310	696,216
Gross profit (loss) from operations	204,139	196,729	374,610	404,821
Gross profit (loss) from operations	204,139	196,729	374,610	404,821
Operating expenses				
Selling expenses				
Total selling expenses	13,589	14,496	25,917	28,627
Administrative expenses				
Total administrative expenses	25,936	24,931	48,120	38,490
Research and development expenses				
Total research and development expenses	83,683	96,266	158,354	191,600
Total operating expenses	123,208	135,693	232,391	258,717
Net operating income (loss)	80,931	61,036	142,219	146,104
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	2,437	2,449	4,171	4,558
Total other income	2,437	2,449	4,171	4,558
Other gains and losses				
Other gains and losses, net	499	907	-786	4,963
Finance costs				
Interest expense	22	24	22	71
Finance costs, net	22	24	22	71
Total non-operating income and expenses	2,914	3,332	3,363	9,450
Profit (loss) from continuing operations before tax	83,845	64,368	145,582	155,554
Tax expense (income)				
Current tax expense (income)	21,338	16,486	32,212	35,317
Total tax expense (income)	21,338	16,486	32,212	35,317
Profit (loss) from continuing operations	62,507	47,882	113,370	120,237
Profit (loss)	62,507	47,882	113,370	120,237
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	13,159	-16,331	-25,918	-30,293
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	2,237	-2,776	-4,406	-5,150
Components of other comprehensive income that will be reclassified to profit or loss	10,922	-13,555	-21,512	-25,143
Other comprehensive income, net	10,922	-13,555	-21,512	-25,143
Total comprehensive income	73,429	34,327	91,858	95,094
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	62,507	47,882	113,370	120,237
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	73,429	34,327	91,858	95,094
Basic earnings per share				
Total basic earnings per share	0.66	0.51	1.20	1.27
Diluted earnings per share				
Total diluted earnings per share	0.66	0.51	1.20	1.27

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Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	145,582	155,554
Profit (loss) before tax	145,582	155,554
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	4,888	4,810
Amortization expense	1,523	1,562
Provision (reversal of provision) for bad debt expense	-5,176	-7,175
Interest expense	22	71
Interest income	-4,171	-4,558
Other adjustments to reconcile profit (loss)	3,314	-3,673
Total adjustments to reconcile profit (loss)	400	-8,963
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	488,699	65,025
Decrease (increase) in inventories	-41,002	79,405
Decrease (increase) in other operating assets	-5,395	-2,058
Total changes in operating assets	442,302	142,372
Changes in operating liabilities		
Increase (decrease) in accounts payable	-181,720	-220,239
Increase (decrease) in provisions	16,734	38,398
Increase (decrease) in net defined benefit liability	-431	-11,103
Increase (decrease) in other operating liabilities	12,413	-38,848
Total changes in operating liabilities	-153,004	-231,792
Total changes in operating assets and liabilities	289,298	-89,420
Total adjustments	289,698	-98,383
Cash inflow (outflow) generated from operations	435,280	57,171
Interest received	3,783	3,844
Interest paid	-22	-71
Income taxes refund (paid)	-48,393	-103,265
Net cash flows from (used in) operating activities	390,648	-42,321
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-2,187	-1,606
Decrease in refundable deposits	136	362
Acquisition of intangible assets	-13	-2,177
Increase in other financial assets	-15,940	-47,020
Net cash flows from (used in) investing activities	-18,004	-50,441
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	-23,021	-28,048
Net increase (decrease) in cash and cash equivalents	349,623	-120,810
Cash and cash equivalents at beginning of period	946,626	1,219,593
Cash and cash equivalents at end of period	1,296,249	1,098,783
Cash and cash equivalents reported in the statement of financial position	1,296,249	1,098,783

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

2017/06/30 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	51,650	313,713	464,114	777,827	13,522	13,522	1,786,965	1,786,965
Legal reserve appropriated				43,720	-43,720	0			0	0
Cash dividends of ordinary share				0	-377,586	-377,586			-377,586	-377,586
Profit (loss)					113,370	113,370			113,370	113,370
Other comprehensive income					0	0	-21,512	-21,512	-21,512	-21,512
Total comprehensive income					113,370	113,370	-21,512	-21,512	91,858	91,858
Total increase (decrease) in equity	0	0	0	43,720	-307,936	-264,216	-21,512	-21,512	-285,728	-285,728
Equity at end of period	943,966	943,966	51,650	357,433	156,178	513,611	-7,990	-7,990	1,501,237	1,501,237

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