

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/09/30	2016/12/31	2016/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	841,052	946,626	598,203
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	1,585	1,057	989
Accounts receivable, net			
Accounts receivable, net	300,231	794,341	645,842
Inventories			
Inventories, merchandising business			
Inventories, merchandising business, net	374,303	313,627	427,965
Total inventories	374,303	313,627	427,965
Other current assets			
Other current financial assets	300,824	295,240	296,516
Other current assets, others	68,093	34,101	45,829
Total other current assets	368,917	329,341	342,345
Total current assets	1,886,088	2,384,992	2,015,344
Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	96,994	100,653	99,290
Intangible assets			
Computer software, net			
Computer software	5,491	7,357	8,223
Computer software, net	5,491	7,357	8,223
Total intangible assets	5,491	7,357	8,223
Deferred tax assets	18,570	18,667	20,764
Other non-current assets			
Guarantee deposits paid	1,355	1,476	1,486
Other non-current financial assets			
Total other non-current financial assets	2,000	3,046	3,057
Total other non-current assets	3,355	4,522	4,543
Total non-current assets	124,410	131,199	132,820
Total assets	2,010,498	2,516,191	2,148,164
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	924	4,398	168
Accounts payable			
Total accounts payable	204,188	328,763	253,076
Other payables			
Wages and salaries payable	63,782	108,152	60,903
Total other payables	63,782	108,152	60,903
Current tax liabilities	23,029	59,234	6,884
Other current liabilities			
Total other current liabilities	100,626	99,634	143,524
Total current liabilities	392,549	600,181	464,555
Non-current liabilities			
Non-current provisions			
Total non-current provisions	4,208	3,168	2,968
Deferred tax liabilities			
Deferred tax liabilities, income tax	72,143	74,572	69,967
Total deferred tax liabilities	72,143	74,572	69,967
Other non-current liabilities			
Net defined benefit liability, non-current	50,648	51,305	43,513
Total other non-current liabilities	50,648	51,305	43,513
Total non-current liabilities	126,999	129,045	116,448
Total liabilities	519,548	729,226	581,003
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)	134,538	464,114	238,169
Total retained earnings	491,971	777,827	551,882
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	3,363	13,522	20,008
Total other equity interest	3,363	13,522	20,008
Total equity attributable to owners of parent	1,490,950	1,786,965	1,567,161
Total equity	1,490,950	1,786,965	1,567,161
Total liabilities and equity	2,010,498	2,516,191	2,148,164
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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Accounting Title	2017/3rd	2016/3rd	2017/01/01To2017/09/30	2016/01/01To2016/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	390,552	633,313	1,355,472	1,734,350
Operating costs				
Total operating costs	292,451	402,668	882,761	1,098,884
Gross profit (loss) from operations	98,101	230,645	472,711	635,466
Gross profit (loss) from operations	98,101	230,645	472,711	635,466
Operating expenses				
Selling expenses				
Total selling expenses	9,529	14,201	35,446	42,828
Administrative expenses				
Total administrative expenses	23,552	28,086	71,672	66,576
Research and development expenses				
Total research and development expenses	84,874	85,728	243,228	277,328
Total operating expenses	117,955	128,015	350,346	386,732
Net operating income (loss)	-19,854	102,630	122,365	248,734
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	2,461	1,515	6,632	6,073
Total other income	2,461	1,515	6,632	6,073
Other gains and losses				
Other gains and losses, net	-902	1,336	-1,688	6,299
Finance costs				
Interest expense	0	22	22	93
Finance costs, net	0	22	22	93
Total non-operating income and expenses	1,559	2,829	4,922	12,279
Profit (loss) from continuing operations before tax	-18,295	105,459	127,287	261,013
Tax expense (income)				
Current tax expense (income)	3,345	20,854	35,557	56,171
Total tax expense (income)	3,345	20,854	35,557	56,171
Profit (loss) from continuing operations	-21,640	84,605	91,730	204,842
Profit (loss)	-21,640	84,605	91,730	204,842
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	13,678	-25,350	-12,240	-55,643
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	2,325	-4,309	-2,081	-9,459
Components of other comprehensive income that will be reclassified to profit or loss	11,353	-21,041	-10,159	-46,184
Other comprehensive income, net	11,353	-21,041	-10,159	-46,184
Total comprehensive income	-10,287	63,564	81,571	158,658
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-21,640	84,605	91,730	204,842
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-10,287	63,564	81,571	158,658
Basic earnings per share				
Total basic earnings per share	-0.23	0.90	0.97	2.17
Diluted earnings per share				
Total diluted earnings per share	-0.23	0.90	0.97	2.16

Financial Statement – Statements of Cash Flows

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

Accounting Title	2017/01/01To2017/09/30	2016/01/01To2016/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	127,287	261,013
Profit (loss) before tax	127,287	261,013
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	7,395	7,103
Amortization expense	2,280	2,458
Provision (reversal of provision) for bad debt expense	-5,283	-5,571
Interest expense	22	93
Interest income	-6,632	-6,073
Other adjustments to reconcile profit (loss)	23,702	-4,339
Total adjustments to reconcile profit (loss)	21,484	-6,329
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	499,393	-52,529
Decrease (increase) in inventories	-88,005	100,097
Decrease (increase) in other current assets	-33,992	-5,806
Total changes in operating assets	377,396	41,762
Changes in operating liabilities		
Increase (decrease) in accounts payable	-124,575	-199,475
Increase (decrease) in provisions	189	64,402
Increase (decrease) in net defined benefit liability	-657	-11,044
Increase (decrease) in other operating liabilities	-44,925	-107,097
Total changes in operating liabilities	-169,968	-253,214
Total changes in operating assets and liabilities	207,428	-211,452
Total adjustments	228,912	-217,781
Cash inflow (outflow) generated from operations	356,199	43,232
Interest received	5,988	5,816
Interest paid	-22	-93
Income taxes refund (paid)	-71,762	-147,581
Cash flows from (used in) operating activities, direct method		
Classes of cash payments from operating activities		
Total classes of cash payments from operating activities	290,403	-98,626
Net cash flows from (used in) operating activities	290,403	-98,626
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-3,850	-2,190
Decrease in refundable deposits	121	383
Acquisition of intangible assets	-431	-2,348
Increase in other financial assets	-3,894	-45,957
Net cash flows from (used in) investing activities	-8,054	-50,112
Cash flows from (used in) financing activities		
Cash dividends paid	-377,586	-424,785
Net cash flows from (used in) financing activities	-377,586	-424,785
Effect of exchange rate changes on cash and cash equivalents	-10,337	-47,867
Net increase (decrease) in cash and cash equivalents	-105,574	-621,390
Cash and cash equivalents at beginning of period	946,626	1,219,593
Cash and cash equivalents at end of period	841,052	598,203
Cash and cash equivalents reported in the statement of financial position	841,052	598,203

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2017/09/30 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	51,650	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)					91,730	91,730			91,730	91,730
Other comprehensive income					0	0				
Total comprehensive income					91,730	91,730	-10,159	-10,159	-10,159	-10,159
Total increase (decrease) in equity	0	0	0	43,720	-329,576	-285,856	-10,159	-10,159	-296,015	-296,015
Equity at end of period	943,966	943,966	51,650	357,433	134,538	491,971	3,363	3,363	1,490,950	1,490,950

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	158,658	158,658
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