

Financial Statement – Balance Sheet

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

Accounting Title	2018/03/31	2017/12/31	2017/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	987,752	928,023	1,248,992
Current financial assets at fair value through profit or loss	162	1,577	3,578
Current financial assets at amortised cost	118,799	0	0
Accounts receivable, net	165,261	296,975	358,905
Current inventories	402,179	280,935	400,393
Other current assets	45,918	196,082	333,864
Other current financial assets	0	160,109	294,892
Other current assets, others	45,918	35,973	38,972
Total current assets	1,720,071	1,703,592	2,345,732
Non-current assets			
Non-current financial assets at amortised cost	2,000	0	0
Property, plant and equipment	96,054	96,760	98,353
Intangible assets	21,462	23,297	6,519
Deferred tax assets	20,508	20,307	18,326
Other non-current assets	2,300	3,354	3,325
Guarantee deposits paid	2,300	1,354	1,325
Other non-current financial assets	0	2,000	2,000
Total non-current assets	142,324	143,718	126,523
Total assets	1,862,395	1,847,310	2,472,255
Liabilities and equity			
Liabilities			
Current liabilities			
Current financial liabilities at fair value through profit or loss	5	6	242
Accounts payable	212,322	115,181	276,660
Other payables	62,696	81,303	90,861
Wages and salaries payable	62,696	81,303	90,861
Current tax liabilities	8,776	20,029	58,233
Other current liabilities	79,245	70,206	119,499
Total current liabilities	363,044	286,725	545,495
Non-current liabilities			
Non-current provisions	4,336	5,805	2,699
Deferred tax liabilities	17,818	16,655	67,571
Deferred tax liabilities, income tax	17,818	16,655	67,571
Other non-current liabilities	33,254	33,503	51,096
Net defined benefit liability, non-current	33,254	33,503	51,096
Total non-current liabilities	55,408	55,963	121,366
Total liabilities	418,452	342,688	666,861
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	51,650
Retained earnings			
Legal reserve	357,433	357,433	313,713
Unappropriated retained earnings (accumulated deficit)	88,592	153,918	514,977
Total retained earnings	446,025	511,351	828,690
Other equity interest			
Exchange differences on translation of foreign financial statements	2,302	-2,345	-18,912
Total other equity interest	2,302	-2,345	-18,912
Total equity attributable to owners of parent	1,443,943	1,504,622	1,805,394
Total equity	1,443,943	1,504,622	1,805,394
Total liabilities and equity	1,862,395	1,847,310	2,472,255
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

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01 To 2018/03/31	2017/01/01 To 2017/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue	252,135	442,070
Net sales revenue	252,135	442,070
Total operating revenue	252,135	442,070
Operating costs		
Cost of sales		
Cost of sales	200,986	271,599
Total cost of sales	200,986	271,599
Total operating costs	200,986	271,599
Gross profit (loss) from operations	51,149	170,471
Gross profit (loss) from operations	51,149	170,471
Operating expenses		
Selling expenses	10,999	12,328
Administrative expenses	25,423	22,184
Research and development expenses	93,085	74,671
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,331	0
Total operating expenses	128,176	109,183
Net operating income (loss)	-77,027	61,288
Non-operating income and expenses		
Other income		
Interest income	1,648	1,734
Total other income	1,648	1,734
Other gains and losses		
Other gains and losses, net	-655	-1,285
Finance costs		
Interest expense	208	0
Finance costs, net	208	0
Total non-operating income and expenses	785	449
Profit (loss) from continuing operations before tax	-76,242	61,737
Tax expense (income)		
Current tax expense (income)	-10,916	10,874
Total tax expense (income)	-10,916	10,874
Profit (loss) from continuing operations	-65,326	50,863
Profit (loss)	-65,326	50,863
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	5,809	-39,077
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,162	-6,643
Components of other comprehensive income that will be reclassified to profit or loss	4,647	-32,434
Total other comprehensive income	4,647	-32,434
Total comprehensive income	-60,679	18,429
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-65,326	50,863
Profit (loss), attributable to former owner of business combination under common control	0	0
Profit (loss), attributable to non-controlling interests	0	0
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-60,679	18,429
Comprehensive income, attributable to former owner of business combination under common control	0	0
Comprehensive income, attributable to non-controlling interests	0	0
Basic earnings per share		
Total basic earnings per share	-0.69	0.54
Diluted earnings per share		
Total diluted earnings per share	-0.69	0.54

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Accounting Title	2018/01/01 To 2018/03/31	2017/01/01 To 2017/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-76,242	61,737
Profit (loss) before tax	-76,242	61,737
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	2,497	2,468
Amortization expense	1,544	800
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-1,331	-4,416
Interest expense	208	0
Interest income	-1,648	-1,734
Other adjustments to reconcile profit (loss)	5,965	2,243
Total adjustments to reconcile profit (loss)	7,235	-639
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	1,414	0
Decrease (increase) in accounts receivable	133,045	439,852
Adjustments for decrease (increase) in inventories	-128,865	-92,536
Decrease (increase) in other operating assets	-9,945	-4,871
Total changes in operating assets	-4,351	342,445
Changes in operating liabilities		
Increase (decrease) in accounts payable	97,141	-52,103
Increase (decrease) in provisions	-2,805	5,488
Increase (decrease) in net defined benefit liability	-249	-209
Increase (decrease) in other operating liabilities	-8,273	-10,274
Total changes in operating liabilities	85,814	-57,098
Total changes in operating assets and liabilities	81,463	285,347
Total adjustments	88,698	284,708
Cash inflow (outflow) generated from operations	12,456	346,445
Interest received	1,998	1,495
Interest paid	-208	0
Income taxes refund (paid)	-337	-11,875
Net cash flows from (used in) operating activities	13,909	336,065
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	40,960	0
Acquisition of property, plant and equipment	-1,676	-447
Increase in refundable deposits	-946	0
Decrease in refundable deposits	0	151
Acquisition of intangible assets	-34	0
Decrease in other financial assets	0	1,633
Net cash flows from (used in) investing activities	38,304	1,337
Cash flows from (used in) financing activities		
Increase in short-term loans	122,699	0
Decrease in short-term loans	-122,699	0
Net cash flows from (used in) financing activities	0	0
Effect of exchange rate changes on cash and cash equivalents	7,516	-35,036
Net increase (decrease) in cash and cash equivalents	59,729	302,366
Cash and cash equivalents at beginning of period	928,023	946,626
Cash and cash equivalents at end of period	987,752	1,248,992
Cash and cash equivalents reported in the statement of financial position	987,752	1,248,992

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2018/03/31 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	357,433	153,918	511,351			1,504,622	1,504,622
Profit (loss)					-65,326	-65,326		-2,345	-65,326	-65,326
Other comprehensive income					0	0	4,647	4,647	4,647	4,647
Total comprehensive income					-65,326	-65,326	4,647	4,647	-60,679	-60,679
Increase (decrease) in equity	0	0	0	0	-65,326	-65,326	4,647	4,647	-60,679	-60,679
Equity at end of period	943,966	943,966	51,650	357,433	88,592	446,025	2,302	2,302	1,443,943	1,443,943

2017/03/31 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			1,786,965	1,786,965
Profit (loss)					50,863	50,863	13,522	13,522	50,863	50,863
Other comprehensive income					0	0	-32,434	-32,434	-32,434	-32,434
Total comprehensive income					50,863	50,863	-32,434	-32,434	18,429	18,429
Increase (decrease) in equity	0	0	0	0	50,863	50,863	-32,434	-32,434	18,429	18,429
Equity at end of period	943,966	943,966	51,650	313,713	514,977	828,690	-18,912	-18,912	1,805,394	1,805,394