

Financial Statement – Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/09/30	2020/12/31	2020/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	745,511	988,740	1,043,750
Current financial assets at fair value through profit or loss	69	4,803	3,881
Current financial assets at amortised cost	304,672	375,003	304,912
Current contract assets	33,339	1,930	0
Accounts receivable, net	257,450	451,181	237,698
Current inventories	539,864	260,832	305,262
Other current assets	89,969	52,638	48,696
Total current assets	1,970,874	2,135,127	1,944,199
Non-current assets			
Non-current financial assets at amortised cost	4,576	4,584	4,554
Property, plant and equipment	76,592	80,903	81,793
Right-of-use assets	33,585	40,302	29,236
Intangible assets	4,807	7,240	8,364
Deferred tax assets	31,153	29,133	23,370
Other non-current assets	3,414	1,269	2,334
Total non-current assets	154,127	163,431	149,651
Total assets	2,125,001	2,298,558	2,093,850
Current liabilities			
Current financial liabilities at fair value through profit or loss	142	112	52
Accounts payable	249,086	189,347	129,247
Other payables	91,025	110,356	99,539
Current tax liabilities	13,250	63,177	49,802
Current lease liabilities	13,029	13,030	6,622
Other current liabilities	93,159	96,627	92,298
Total current liabilities	459,691	472,649	377,560
Non-current liabilities			
Non-current provisions	2,676	4,371	3,670
Deferred tax liabilities	37,265	37,268	31,579
Non-current lease liabilities	21,130	27,713	22,990
Other non-current liabilities	21,780	21,309	20,810
Total non-current liabilities	82,851	90,661	79,049
Total liabilities	542,542	563,310	456,609
Equity attributable to owners of parent			
Share capital			
Ordinary share	962,836	962,836	963,966
Total Share Capital	962,836	962,836	963,966
Capital surplus			
Total capital surplus	84,723	84,723	83,593
Retained earnings			
Legal reserve	417,277	396,587	396,587
Special reserve	19,170	17,793	17,793
Unappropriated retained earnings (accumulated deficit)	129,931	314,852	225,445
Total retained earnings	566,378	729,232	639,825
Other equity interest			
Total other equity interest	-31,478	-41,543	-50,143
Total equity attributable to owners of parent	1,582,459	1,735,248	1,637,241
Total equity	1,582,459	1,735,248	1,637,241
Total liabilities and equity	2,125,001	2,298,558	2,093,850
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

Financial Statement – Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Income Statement				
Total operating revenue	332,444	493,531	856,740	1,138,587
Total operating costs	194,164	291,937	530,889	653,346
Gross profit (loss) from operations	138,280	201,594	325,851	485,241
Gross profit (loss) from operations	138,280	201,594	325,851	485,241
Operating expenses				
Selling expenses	13,501	8,707	25,928	30,735
Administrative expenses	28,522	30,697	78,250	84,030
Research and development expenses	66,478	72,969	199,227	219,329
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-2,271	-1,477	-2,451	-3,910
Total operating expenses	106,230	110,896	300,954	330,184
Net operating income (loss)	32,050	90,698	24,897	155,057
Non-operating income and expenses				
Total interest income	1,372	1,428	4,200	4,966
Other gains and losses, net	-161	3,772	3,014	2,619
Finance costs, net	165	100	541	368
Total non-operating income and expenses	1,046	5,100	6,673	7,217
Profit (loss) from continuing operations before tax	33,096	95,798	31,570	162,274
Total tax expense (income)	9,678	27,807	4,563	44,782
Profit (loss) from continuing operations	23,418	67,991	27,007	117,492
Profit (loss)	23,418	67,991	27,007	117,492
Other comprehensive income				
Exchange differences on translation	-2,429	7,778	-1,470	-4,725
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-486	1,556	-294	-945
Components of other comprehensive income that will be reclassified to profit or loss	-1,943	6,222	-1,176	-3,780
Other comprehensive income, net	-1,943	6,222	-1,176	-3,780
Total comprehensive income	21,475	74,213	25,831	113,712
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	23,418	67,991	27,007	117,492
Comprehensive income, attributable to owners of parent	21,475	74,213	25,831	113,712
Basic earnings per share				
Total basic earnings per share	0.25	0.72	0.28	1.24
Diluted earnings per share				
Total diluted earnings per share	0.24	0.72	0.28	1.22

Financial Statement – Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	31,570	162,274
Profit (loss) before tax	31,570	162,274
Depreciation expense	17,601	12,845
Amortization expense	2,852	3,451
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-2,451	-3,910
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	4,764	245
Interest expense	541	368
Interest income	-4,200	-4,966
Share-based payments	11,241	15,252
Other adjustments to reconcile profit (loss)	-5,301	6,643
Total adjustments to reconcile profit (loss)	25,047	29,928
Decrease (increase) in contract assets	-31,409	0
Decrease (increase) in accounts receivable	196,182	404,847
Decrease (increase) in inventories	-272,959	-44,409
Decrease (increase) in other operating assets	-37,331	2,189
Total changes in operating assets	-145,517	362,627
Increase (decrease) in accounts payable	59,739	-78,169
Increase (decrease) in provisions	-8,412	652
Increase (decrease) in net defined benefit liability	471	547
Increase (decrease) in other operating liabilities	-16,075	7,426
Total changes in operating liabilities	35,723	-69,544
Total changes in operating assets and liabilities	-109,794	293,083
Total adjustments	-84,747	323,011
Cash inflow (outflow) generated from operations	-53,177	485,285
Interest received	4,531	4,614
Interest paid	-541	-368
Income taxes refund (paid)	-54,492	-46,036
Net cash flows from (used in) operating activities	-103,679	443,495
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	0	-159,554
Proceeds from disposal of financial assets at amortised cost	70,008	0
Acquisition of property, plant and equipment	-2,867	-5,725
Increase in refundable deposits	-2,145	0
Decrease in refundable deposits	0	5,221
Acquisition of intangible assets	-469	-159
Net cash flows from (used in) investing activities	64,527	-160,217
Cash flows from (used in) financing activities		
Payments of lease liabilities	-10,246	-5,526
Cash dividends paid	-189,861	-141,752
Net cash flows from (used in) financing activities	-200,107	-147,278
Effect of exchange rate changes on cash and cash equivalents	-3,970	-10,610
Net increase (decrease) in cash and cash equivalents	-243,229	125,390
Cash and cash equivalents at beginning of period	988,740	918,360
Cash and cash equivalents at end of period	745,511	1,043,750
Cash and cash equivalents reported in the statement of financial position	745,511	1,043,750

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

2021/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	962,836	962,836	84,723	396,587	17,793	314,852	729,232	-19,171	-22,372	-41,543		1,735,248		1,735,248
Legal reserve appropriated	0	0	0	20,690	0	-20,690	0	0	0	0		0		0
Special reserve appropriated	0	0	0	0	1,377	-1,377	0	0	0	0		0		0
Cash dividends of ordinary share	0	0	0	0	0	-189,861	-189,861	0	0	0		-189,861		-189,861
Profit (loss)	0	0	0	0	0	27,007	27,007	0	0	0		27,007		27,007
Other comprehensive income	0	0	0	0	0	0	0	-1,176	0	-1,176		-1,176		-1,176
Total comprehensive income	0	0	0	0	0	27,007	27,007	-1,176	0	-1,176		25,831		25,831
Share-based payments	0	0	0	0	0	0	0	0	11,241	11,241		11,241		11,241
Total increase (decrease) in equity	0	0	0	20,690	1,377	-184,921	-162,854	-1,176	11,241	10,065		-152,789		-152,789
Equity at end of period	962,836	962,836	84,723	417,277	19,170	129,931	566,378	-20,347	-11,131	-31,478		1,582,459		1,582,459

2020/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	947,466	947,466	86,364	370,006	4,981	289,098	664,085	-17,794	-30,092	-47,886		1,650,029		1,650,029
Legal reserve appropriated	0	0	0	26,581	0	-26,581	0	0	0	0		0		0
Special reserve appropriated	0	0	0	0	12,812	-12,812	0	0	0	0		0		0
Cash dividends of ordinary share	0	0	0	0	0	-141,752	-141,752	0	0	0		-141,752		-141,752
Profit (loss)	0	0	0	0	0	117,492	117,492	0	0	0		117,492		117,492
Other comprehensive income	0	0	0	0	0	0	0	-3,780	0	-3,780		-3,780		-3,780
Total comprehensive income	0	0	0	0	0	117,492	117,492	-3,780	0	-3,780		113,712		113,712
Share-based payments	16,500	16,500	-2,771	0	0	0	0	0	1,523	1,523		15,252		15,252
Total increase (decrease) in equity	16,500	16,500	-2,771	26,581	12,812	-63,653	-24,260	-3,780	1,523	-2,257		-12,788		-12,788
Equity at end of period	963,966	963,966	83,593	396,587	17,793	225,445	639,825	-21,574	-28,569	-50,143		1,637,241		1,637,241