

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/03/31	2023/12/31	2023/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	708,287	675,498	597,317
Current financial assets at fair value through profit or loss	1,189	589	95
Current financial assets at amortised cost	191,382	195,690	319,851
Current contract assets	11,005	10,832	25,941
Accounts receivable, net	267,289	225,588	152,098
Current inventories	436,409	446,201	586,089
Other current assets	48,740	41,898	53,865
Total current assets	1,664,301	1,596,296	1,735,256
Non-current assets			
Non-current financial assets at amortised cost	7,051	6,859	4,657
Property, plant and equipment	63,156	64,718	68,210
Right-of-use assets	39,475	41,886	51,123
Intangible assets	2,994	3,374	3,170
Deferred tax assets	107,417	108,228	64,319
Other non-current assets	36,507	31,076	10,316
Total non-current assets	256,600	256,141	201,795
Total assets	1,920,901	1,852,437	1,937,051
Current liabilities			
Current financial liabilities at fair value through profit or loss	1,603	667	649
Accounts payable	123,673	61,051	67,478
Other payables	58,304	77,866	47,828
Current tax liabilities	5,942	5,888	3,854
Current provisions	362,308	3,325	1,022
Current lease liabilities	11,998	11,864	20,090
Other current liabilities	82,853	84,965	69,223
Total current liabilities	646,681	245,626	210,144
Non-current liabilities			
Non-current provisions	2,192	347,168	344,632
Deferred tax liabilities	45,864	41,851	41,829
Non-current lease liabilities	27,245	29,621	31,560
Other non-current liabilities	0	13,076	14,856
Total non-current liabilities	75,301	431,716	432,877
Total liabilities	721,982	677,342	643,021
Equity attributable to owners of parent			
Share capital			
Ordinary share	961,522	961,522	961,562
Total Share Capital	961,522	961,522	961,562
Capital surplus			
Total capital surplus	82,291	82,291	85,997
Retained earnings			
Legal reserve	378,753	378,753	430,820
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	-163,128	-170,906	-111,227
Total retained earnings	234,794	227,016	338,762
Other equity interest			
Total other equity interest	3,130	-12,916	-9,473
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,198,919	1,175,095	1,294,030
Total equity	1,198,919	1,175,095	1,294,030
Total liabilities and equity	1,920,901	1,852,437	1,937,051
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	3,000,000	3,000,000	3,000,000

Financial Statement — Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01 To 2024/03/31	2023/01/01 To 2023/03/31
Income Statement		
Total operating revenue	335,222	157,659
Total operating costs	212,926	116,430
Gross profit (loss) from operations	122,296	41,229
Gross profit (loss) from operations	122,296	41,229
Operating expenses		
Selling expenses	8,835	8,109
Administrative expenses	27,157	26,817
Research and development expenses	75,952	70,490
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-2,082	-181
Total operating expenses	109,862	105,235
Net operating income (loss)	12,434	-64,006
Non-operating income and expenses		
Total interest income	4,406	2,422
Other gains and losses, net	-7,569	-557
Finance costs, net	162	251
Total non-operating income and expenses	-3,325	1,614
Profit (loss) from continuing operations before tax	9,109	-62,392
Total tax expense (income)	1,331	-3,232
Profit (loss) from continuing operations	7,778	-59,160
Profit (loss)	7,778	-59,160
Other comprehensive income		
Exchange differences on translation	20,058	2,306
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	4,012	461
Components of other comprehensive income that will be reclassified to profit or loss	16,046	1,845
Other comprehensive income, net	16,046	1,845
Total comprehensive income	23,824	-57,315
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	7,778	-59,160
Comprehensive income, attributable to owners of parent	23,824	-57,315
Basic earnings per share		
Total basic earnings per share	0.08	-0.64
Diluted earnings per share		
Total diluted earnings per share	0.08	-0.64

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	9,109	-62,392
Profit (loss) before tax	9,109	-62,392
Depreciation expense	5,310	7,352
Amortization expense	453	346
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-2,082	-181
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	336	443
Interest expense	162	251
Interest income	-4,406	-2,422
Share-based payments	0	472
Other adjustments to reconcile profit (loss)	6,647	25,123
Total adjustments to reconcile profit (loss)	6,420	31,384
Decrease (increase) in contract assets	-173	18,477
Decrease (increase) in accounts receivable	-34,978	48,007
Decrease (increase) in inventories	61	-45,360
Decrease (increase) in other operating assets	-6,705	-4,333
Total changes in operating assets	-41,795	16,791
Increase (decrease) in accounts payable	62,622	10,995
Increase (decrease) in provisions	-182	-349
Increase (decrease) in net defined benefit liability	-25,287	175
Increase (decrease) in other operating liabilities	-22,140	-49,602
Total changes in operating liabilities	15,013	-38,781
Total changes in operating assets and liabilities	-26,782	-21,990
Total adjustments	-20,362	9,394
Cash inflow (outflow) generated from operations	-11,253	-52,998
Interest received	3,814	2,200
Interest paid	-162	-251
Income taxes refund (paid)	-137	-1,204
Net cash flows from (used in) operating activities	-7,738	-52,253
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	4,708	33,664
Acquisition of property, plant and equipment	-244	-1,124
Increase in refundable deposits	0	-16
Decrease in refundable deposits	2,139	0
Acquisition of intangible assets	-68	-103
Net cash flows from (used in) investing activities	6,535	32,421
Cash flows from (used in) financing activities		
Payments of lease liabilities	-3,158	-5,110
Net cash flows from (used in) financing activities	-3,158	-5,110
Effect of exchange rate changes on cash and cash equivalents	37,150	-293
Net increase (decrease) in cash and cash equivalents	32,789	-25,235
Cash and cash equivalents at beginning of period	675,498	622,552
Cash and cash equivalents at end of period	708,287	597,317
Cash and cash equivalents reported in the statement of financial position	708,287	597,317

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

2024/03/31 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	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	961,522	961,522	82,291	378,753	19,169	-170,906	227,016	-12,916	-12,916	-82,818	1,175,095		1,175,095
Profit (loss)	0	0	0	0	0	7,778	7,778	0	0	0	7,778		7,778
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0		0
Total comprehensive income	0	0	0	0	0	7,778	7,778	0	0	0	7,778		7,778
Total increase (decrease) in equity	0	0	0	0	0	7,778	7,778	0	0	0	7,778		7,778
Equity at end of period	961,522	961,522	82,291	378,753	19,169	-163,128	234,794	3,130	3,130	-82,818	1,198,919		1,198,919

2023/03/31 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	961,562	961,562	85,997	430,820	19,169	-52,067	397,922	-7,608	-4,182	-11,790	-82,818	1,350,873		1,350,873
Profit (loss)	0	0	0	0	0	-59,160	-59,160	0	0	0	0	-59,160		-59,160
Other comprehensive income	0	0	0	0	0	0	0	0	1,845	0	0	1,845		1,845
Total comprehensive income	0	0	0	0	0	-59,160	-59,160	0	1,845	0	0	-57,315		-57,315
Share-based payments	0	0	0	0	0	0	0	0	472	0	0	472		472
Total increase (decrease) in equity	0	0	0	0	0	-59,160	-59,160	0	1,845	472	0	-56,843		-56,843
Equity at end of period	961,562	961,562	85,997	430,820	19,169	-111,227	338,762	-5,763	-3,710	-9,473	-82,818	1,294,030		1,294,030