

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2022/12/31 | 2021/12/31 |
|--|------------|------------|
| Balance Sheet | | |
| Current assets | | |
| Cash and cash equivalents | 622,552 | 498,507 |
| Current financial assets at fair value through profit or loss | 0 | 1,400 |
| Current financial assets at amortised cost | 354,629 | 304,456 |
| Current contract assets | 44,418 | 23,977 |
| Accounts receivable, net | 206,726 | 598,359 |
| Current inventories | 565,934 | 591,806 |
| Other current assets | 49,467 | 55,431 |
| Total current assets | 1,843,726 | 2,073,936 |
| Non-current assets | | |
| Non-current financial assets at amortised cost | 3,321 | 5,903 |
| Property, plant and equipment | 69,175 | 75,599 |
| Right-of-use assets | 56,139 | 66,075 |
| Intangible assets | 3,411 | 4,016 |
| Deferred tax assets | 60,999 | 27,219 |
| Other non-current assets | 3,498 | 3,441 |
| Total non-current assets | 196,543 | 182,253 |
| Total assets | 2,040,269 | 2,256,189 |
| Current liabilities | | |
| Current financial liabilities at fair value through profit or loss | 111 | 13 |
| Accounts payable | 56,483 | 247,661 |
| Other payables | 95,468 | 127,183 |
| Current tax liabilities | 4,470 | 40,854 |
| Current lease liabilities | 20,297 | 19,636 |
| Other current liabilities | 72,390 | 93,681 |
| Total current liabilities | 249,219 | 529,028 |
| Non-current liabilities | | |
| Non-current provisions | 347,434 | 5,032 |
| Deferred tax liabilities | 41,829 | 44,141 |
| Non-current lease liabilities | 36,233 | 46,806 |
| Other non-current liabilities | 14,681 | 19,219 |
| Total non-current liabilities | 440,177 | 115,198 |
| Total liabilities | 689,396 | 644,226 |
| Equity attributable to owners of parent | | |
| Share capital | | |
| Ordinary share | 961,562 | 962,131 |
| Total Share Capital | 961,562 | 962,131 |
| Capital surplus | | |
| Total capital surplus | 85,997 | 85,428 |
| Retained earnings | | |
| Legal reserve | 430,820 | 417,277 |
| Special reserve | 19,169 | 19,169 |
| Unappropriated retained earnings (accumulated deficit) | -52,067 | 238,359 |
| Total retained earnings | 397,922 | 674,805 |
| Other equity interest | | |
| Total other equity interest | -11,790 | -27,554 |
| Treasury shares | -82,818 | -82,847 |
| Total equity attributable to owners of parent | 1,350,873 | 1,611,963 |
| Total equity | 1,350,873 | 1,611,963 |
| Total liabilities and equity | 2,040,269 | 2,256,189 |
| Equivalent issue shares of advance receipts for ordinary share | 0 | 0 |
| Number of shares in entity held by entity and by its subsidiaries | 3,000,000 | 3,000,000 |

Financial Statement — Income Statement

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2022/4th | 2021/4th |
|--|-----------|-----------|
| Income Statement | | |
| Total operating revenue | 1,404,426 | 1,578,726 |
| Total operating costs | 913,513 | 1,000,567 |
| Gross profit (loss) from operations | 490,913 | 578,159 |
| Gross profit (loss) from operations | 490,913 | 578,159 |
| Operating expenses | | |
| Selling expenses | 41,164 | 35,868 |
| Administrative expenses | 102,254 | 116,776 |
| Research and development expenses | 239,134 | 257,259 |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | -167 | -1,278 |
| Total operating expenses | 382,385 | 408,625 |
| Net operating income (loss) | 108,528 | 169,534 |
| Non-operating income and expenses | | |
| Total interest income | 4,763 | 5,081 |
| Other gains and losses, net | -318,089 | 1,425 |
| Finance costs, net | 1,169 | 839 |
| Total non-operating income and expenses | -314,495 | 5,667 |
| Profit (loss) from continuing operations before tax | -205,967 | 175,201 |
| Total tax expense (income) | -40,493 | 41,941 |
| Profit (loss) from continuing operations | -165,474 | 133,260 |
| Profit (loss) | -165,474 | 133,260 |
| Other comprehensive income | | |
| Gains (losses) on remeasurements of defined benefit plans | 5,238 | 2,717 |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 1,048 | 543 |
| Components of other comprehensive income that will not be reclassified to profit or loss | 4,190 | 2,174 |
| Exchange differences on translation | 12,478 | 1,975 |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | 2,495 | 395 |
| Components of other comprehensive income that will be reclassified to profit or loss | 9,983 | 1,580 |
| Other comprehensive income, net | 14,173 | 3,754 |
| Total comprehensive income | -151,301 | 137,014 |
| Profit (loss), attributable to: | | |
| Profit (loss), attributable to owners of parent | -165,474 | 133,260 |
| Comprehensive income, attributable to owners of parent | -151,301 | 137,014 |
| Basic earnings per share | | |
| Total basic earnings per share | -1.79 | 1.41 |
| Diluted earnings per share | | |
| Total diluted earnings per share | -1.79 | 1.38 |

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2022/4th | 2021/4th |
|---|----------|----------|
| Statements of Cash Flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | -205,967 | 175,201 |
| Profit (loss) before tax | -205,967 | 175,201 |
| Depreciation expense | 29,217 | 24,651 |
| Amortization expense | 4,110 | 3,797 |
| Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | -167 | -1,278 |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss | 1,498 | 3,304 |
| Interest expense | 1,169 | 839 |
| Interest income | -4,763 | -5,081 |
| Share-based payments | 5,781 | 12,409 |
| Loss (gain) on disposal of property, plan and equipment | 1 | 171 |
| Other adjustments to reconcile profit (loss) | 34,375 | -3,640 |
| Total adjustments to reconcile profit (loss) | 71,221 | 35,172 |
| Decrease (increase) in contract assets | -20,441 | -22,047 |
| Decrease (increase) in accounts receivable | 391,800 | -145,900 |
| Decrease (increase) in inventories | 11,783 | -326,672 |
| Decrease (increase) in other operating assets | 5,964 | -2,794 |
| Total changes in operating assets | 389,106 | -497,413 |
| Increase (decrease) in accounts payable | -191,178 | 58,314 |
| Increase (decrease) in provisions | 330,303 | -5,592 |
| Increase (decrease) in net defined benefit liability | -348 | 628 |
| Increase (decrease) in other operating liabilities | -51,634 | 20,117 |
| Total changes in operating liabilities | 87,143 | 73,467 |
| Total changes in operating assets and liabilities | 476,249 | -423,946 |
| Total adjustments | 547,470 | -388,774 |
| Cash inflow (outflow) generated from operations | 341,503 | -213,573 |
| Interest received | 4,590 | 5,628 |
| Interest paid | -1,169 | -839 |
| Income taxes refund (paid) | -34,478 | -56,414 |
| Net cash flows from (used in) operating activities | 310,446 | -265,198 |
| Cash flows from (used in) investing activities | | |
| Acquisition of financial assets at amortised cost | -47,418 | 0 |
| Proceeds from disposal of financial assets at amortised cost | 0 | 68,681 |
| Acquisition of property, plant and equipment | -4,994 | -4,130 |
| Increase in refundable deposits | -57 | -2,172 |
| Acquisition of intangible assets | -235 | -649 |
| Net cash flows from (used in) investing activities | -52,704 | 61,730 |
| Cash flows from (used in) financing activities | | |
| Payments of lease liabilities | -20,068 | -15,013 |
| Cash dividends paid | -115,599 | -189,861 |
| Payments to acquire treasury shares | 29 | -82,847 |
| Net cash flows from (used in) financing activities | -135,638 | -287,721 |
| Effect of exchange rate changes on cash and cash equivalents | 1,941 | 956 |
| Net increase (decrease) in cash and cash equivalents | 124,045 | -490,233 |
| Cash and cash equivalents at beginning of period | 498,507 | 988,740 |
| Cash and cash equivalents at end of period | 622,552 | 498,507 |
| Cash and cash equivalents reported in the statement of financial position | 622,552 | 498,507 |

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

2022/12/31 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 | 962,131 | 962,131 | 85,428 | 417,277 | 19,169 | 238,359 | 674,805 | -17,591 | -9,963 | -27,554 | -82,847 | 1,611,963 | | 1,611,963 |
| Legal reserve appropriated | 0 | 0 | 0 | 13,543 | 0 | -13,543 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Cash dividends of ordinary share | 0 | 0 | 0 | 0 | 0 | -115,599 | -115,599 | 0 | 0 | 0 | 0 | -115,599 | | -115,599 |
| Profit (loss) | 0 | 0 | 0 | 0 | 0 | -165,474 | -165,474 | 0 | 0 | 0 | 0 | -165,474 | | -165,474 |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 4,190 | 4,190 | 9,983 | 0 | 9,983 | 0 | 14,173 | | 14,173 |
| Total comprehensive income | 0 | 0 | 0 | 0 | 0 | -161,284 | -161,284 | 9,983 | 0 | 9,983 | 0 | -151,301 | | -151,301 |
| Purchase of treasury shares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 29 | | 29 |
| Share-based payments | -569 | -569 | 569 | 0 | 0 | 0 | 0 | 0 | 5,781 | 5,781 | 0 | 5,781 | | 5,781 |
| Total increase (decrease) in equity | -569 | -569 | 569 | 13,543 | 0 | -290,426 | -276,883 | 9,983 | 5,781 | 15,764 | 29 | -261,090 | | -261,090 |
| Equity at end 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 |

2021/12/31 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 | 962,836 | 962,836 | 84,723 | 396,587 | 17,793 | 314,852 | 729,232 | -19,171 | -22,372 | -41,543 | 0 | 1,735,248 | | 1,735,248 |
| Legal reserve appropriated | 0 | 0 | 0 | 20,690 | 0 | -20,690 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Special reserve appropriated | 0 | 0 | 0 | 0 | 1,376 | -1,376 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Cash dividends of ordinary share | 0 | 0 | 0 | 0 | 0 | -189,861 | -189,861 | 0 | 0 | 0 | 0 | -189,861 | | -189,861 |
| Profit (loss) | 0 | 0 | 0 | 0 | 0 | 133,260 | 133,260 | 0 | 0 | 0 | 0 | 133,260 | | 133,260 |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 2,174 | 2,174 | 1,580 | 0 | 1,580 | 0 | 3,754 | | 3,754 |
| Total comprehensive income | 0 | 0 | 0 | 0 | 0 | 135,434 | 135,434 | 1,580 | 0 | 1,580 | 0 | 137,014 | | 137,014 |
| Purchase of treasury shares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -82,847 | -82,847 | | -82,847 |
| Share-based payments | -705 | -705 | 705 | 0 | 0 | 0 | 0 | 0 | 12,409 | 12,409 | 0 | 12,409 | | 12,409 |
| Total increase (decrease) in equity | -705 | -705 | 705 | 20,690 | 1,376 | -76,493 | -54,427 | 1,580 | 12,409 | 13,989 | -82,847 | -123,285 | | -123,285 |
| Equity at end of period | 962,131 | 962,131 | 85,428 | 417,277 | 19,169 | 238,359 | 674,805 | -17,591 | -9,963 | -27,554 | -82,847 | 1,611,963 | | 1,611,963 |