

Financial Statement — Balance Sheet

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	676,799	675,498	597,245
Current financial assets at fair value through profit or loss	438	589	594
Current financial assets at amortised cost	191,682	195,690	304,923
Current contract assets	7,785	10,832	25,886
Accounts receivable, net	264,152	225,588	159,915
Current inventories	494,130	446,201	533,208
Other current assets	42,449	41,898	42,832
Total current assets	1,677,435	1,596,296	1,664,603
Non-current assets			
Non-current financial assets at amortised cost	7,073	6,859	7,015
Property, plant and equipment	60,590	64,718	66,044
Right-of-use assets	36,330	41,886	40,949
Intangible assets	3,202	3,374	3,000
Deferred tax assets	113,069	108,228	65,148
Other non-current assets	26,312	31,076	15,054
Total non-current assets	246,576	256,141	197,210
Total assets	1,924,011	1,852,437	1,861,813
Current liabilities			
Current financial liabilities at fair value through profit or loss	388	667	382
Accounts payable	124,788	61,051	58,968
Other payables	62,533	77,866	61,105
Current tax liabilities	6,013	5,888	1,050
Current provisions	359,728	3,325	1,530
Current lease liabilities	13,219	11,864	19,252
Other current liabilities	78,274	84,965	70,931
Total current liabilities	644,943	245,626	213,218
Non-current liabilities			
Non-current provisions	2,152	347,168	363,378
Deferred tax liabilities	49,448	41,851	46,810
Non-current lease liabilities	23,243	29,621	22,420
Other non-current liabilities	0	13,076	15,206
Total non-current liabilities	74,843	431,716	447,814
Total liabilities	719,786	677,342	661,032
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	207,847	378,753	378,753
Special reserve	19,169	19,169	19,169
Unappropriated retained earnings (accumulated deficit)	11,761	-170,906	-159,183
Total retained earnings	238,777	227,016	238,739
Other equity interest			
Total other equity interest	4,453	-12,916	-2,699
Treasury shares	-82,818	-82,818	-82,818
Total equity attributable to owners of parent	1,204,225	1,175,095	1,200,781
Total equity	1,204,225	1,175,095	1,200,781
Total liabilities and equity	1,924,011	1,852,437	1,861,813
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	2024/3rd	2023/3rd	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Income Statement				
Total operating revenue	300,066	202,447	996,494	522,959
Total operating costs	200,910	152,467	660,765	380,228
Gross profit (loss) from operations	99,156	49,980	335,729	142,731
Gross profit (loss) from operations	99,156	49,980	335,729	142,731
Operating expenses				
Selling expenses	11,604	8,287	31,212	25,065
Administrative expenses	27,703	24,838	81,663	80,588
Research and development expenses	66,982	62,508	212,073	200,721
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	2,314	188	652	-335
Total operating expenses	108,603	95,821	325,600	306,039
Net operating income (loss)	-9,447	-45,841	10,129	-163,308
Non-operating income and expenses				
Total interest income	5,220	3,139	14,685	9,418
Other gains and losses, net	2,535	-4,996	-9,655	-9,007
Finance costs, net	164	198	490	673
Total non-operating income and expenses	7,591	-2,055	4,540	-262
Profit (loss) from continuing operations before tax	-1,856	-47,896	14,669	-163,570
Total tax expense (income)	-1,437	1,861	2,908	-4,387
Profit (loss) from continuing operations	-419	-49,757	11,761	-159,183
Profit (loss)	-419	-49,757	11,761	-159,183
Other comprehensive income				
Exchange differences on translation	-5,559	18,317	21,711	10,185
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-1,112	3,664	4,342	2,037
Components of other comprehensive income that will be reclassified to profit or loss	-4,447	14,653	17,369	8,148
Other comprehensive income, net	-4,447	14,653	17,369	8,148
Total comprehensive income	-4,866	-35,104	29,130	-151,035
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-419	-49,757	11,761	-159,183
Comprehensive income, attributable to owners of parent	-4,866	-35,104	29,130	-151,035
Basic earnings per share				
Total basic earnings per share	0.00	-0.53	0.13	-1.71
Diluted earnings per share				
Total diluted earnings per share	0.00	-0.53	0.13	-1.71

Financial Statement — Statements of Cash Flows

Provided by: XAC AUTOMATION CORP

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	14,669	-163,570
Profit (loss) before tax	14,669	-163,570
Depreciation expense	15,910	21,965
Amortization expense	1,443	1,060
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	652	-335
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-128	-323
Interest expense	490	673
Interest income	-14,685	-9,418
Share-based payments	0	943
Loss (gain) on disposal of property, plan and equipment	0	1
Other adjustments to reconcile profit (loss)	36,919	23,470
Total adjustments to reconcile profit (loss)	40,601	38,036
Decrease (increase) in contract assets	3,047	18,532
Decrease (increase) in accounts receivable	-24,695	36,099
Decrease (increase) in inventories	-88,181	3,675
Decrease (increase) in other operating assets	123	7,021
Total changes in operating assets	-109,706	65,327
Increase (decrease) in accounts payable	63,737	2,485
Increase (decrease) in provisions	-92	223
Increase (decrease) in net defined benefit liability	-25,419	525
Increase (decrease) in other operating liabilities	-28,006	-34,959
Total changes in operating liabilities	10,220	-31,726
Total changes in operating assets and liabilities	-99,486	33,601
Total adjustments	-58,885	71,637
Cash inflow (outflow) generated from operations	-44,216	-91,933
Interest received	13,793	9,124
Interest paid	-490	-673
Income taxes refund (paid)	-2,316	-386
Net cash flows from (used in) operating activities	-33,229	-83,868
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	4,686	46,306
Acquisition of property, plant and equipment	-1,461	-3,145
Increase in refundable deposits	0	-509
Decrease in refundable deposits	2,587	0
Acquisition of intangible assets	-1,266	-647
Net cash flows from (used in) investing activities	4,546	42,005
Cash flows from (used in) financing activities		
Increase in short-term loans	40,000	0
Decrease in short-term loans	-40,000	0
Increase in guarantee deposits received	0	166
Payments of lease liabilities	-9,587	-15,325
Net cash flows from (used in) financing activities	-9,587	-15,159
Effect of exchange rate changes on cash and cash equivalents	39,571	31,715
Net increase (decrease) in cash and cash equivalents	1,301	-25,307
Cash and cash equivalents at beginning of period	675,498	622,552
Cash and cash equivalents at end of period	676,799	597,245
Cash and cash equivalents reported in the statement of financial position	676,799	597,245

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

2024/09/30 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	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
Legal reserve used to offset accumulated deficits	0	0	0	-170,906	0		170,906	0	0	0	0		0
Profit (loss)	0	0	0	0	0		11,761	0	0	0	11,761		11,761
Other comprehensive income	0	0	0	0	0	0		17,369	17,369	0	17,369		17,369
Total comprehensive income	0	0	0	0	0		11,761	11,761	17,369	17,369	0		29,130
Total increase (decrease) in equity	0	0	0	-170,906	0		182,667	11,761	17,369	17,369	0		29,130
Equity at end of period	961,522	961,522	82,291	207,847	19,169		11,761	238,777	4,453	4,453	-82,818	1,204,225	1,204,225

2023/09/30 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	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
Legal reserve used to offset accumulated deficits	0	0	0	-52,067	0		52,067	0	0	0	0	0		0
Profit (loss)	0	0	0	0	0		-159,183	0	0	0	0	-159,183		-159,183
Other comprehensive income	0	0	0	0	0	0		8,148	0	8,148	0	8,148		8,148
Total comprehensive income	0	0	0	0	0		-159,183	-159,183	8,148	8,148	0	-151,035		-151,035
Share-based payments	0	0	0	0	0	0		0	943	943	0	943		943
Total increase (decrease) in equity	0	0	0	-52,067	0		-107,116	-159,183	8,148	943	9,091	-150,092		-150,092
Equity at end of period	961,562	961,562	85,997	378,753	19,169		-159,183	238,739	540	-3,239	-2,699	-82,818	1,200,781	1,200,781