

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/12/31	2017/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents	900,217	1,320,313
Current financial assets at cost	0	17
Notes receivable, net	1,694	1,424
Accounts receivable, net	1,137,561	845,301
Accounts receivable due from related parties, net	108,054	84,263
Other receivables	60,122	18,605
Other receivables due from related parties	14,259	13,360
Current inventories	762,617	389,757
Prepayments	82,805	149,653
Other current assets	12,984	7,902
Total current assets	3,080,313	2,830,595
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	17	0
Investments accounted for using equity method	0	0
Property, plant and equipment	2,603,048	1,729,977
Investment property, net	112,285	115,186
Intangible assets	64,398	68,658
Deferred tax assets	35,275	26,126
Other non-current assets	114,427	30,608
Total non-current assets	2,929,450	1,970,555
Total assets	6,009,763	4,801,150
Liabilities and equity		
Liabilities		
Current liabilities		
Current borrowings	525,979	468,271
Current contract liabilities	18,843	0
Accounts payable	516,446	308,499
Accounts payable to related parties	2,794	3,967
Other payables	388,740	309,467
Other payables to related parties	65,309	17,667
Current tax liabilities	99,493	14,644
Current provisions	0	15,055
Other current liabilities	23,972	4,815
Total current liabilities	1,641,576	1,142,385
Non-current liabilities		
Non-current contract liabilities	165,754	0
Deferred tax liabilities	45,303	37,209
Other non-current liabilities	100,943	104,071
Total non-current liabilities	312,000	141,280
Total liabilities	1,953,576	1,283,665
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	2,744,013	2,444,013
Advance receipts for share capital	0	639,931
Total capital stock	2,744,013	3,083,944
Capital surplus		
Capital surplus, additional paid-in capital	836,224	244,921
Capital surplus, employee share options	10,494	10,494
Total capital surplus	846,718	255,415
Retained earnings		
Legal reserve	18,171	431
Unappropriated retained earnings (accumulated deficit)	446,764	177,406
Total retained earnings	464,935	177,837
Other equity interest		
Exchange differences on translation of foreign financial statements	521	289
Other equity, others	0	0
Total other equity interest	521	289
Total equity attributable to owners of parent	4,056,187	3,517,485
Total equity	4,056,187	3,517,485
Total liabilities and equity	6,009,763	4,801,150
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	21,474,194
Number of shares in entity held by entity and by its subsidiaries	0	0

Financial Statement – Income Statement

Provided by: Episil-Precision Inc.
 Financial year: Yearly
 Unit: NT\$ thousand

Accounting Title	2018/4th	2017/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	4,524,026	3,342,938
Operating costs		
Total operating costs	3,754,038	2,879,425
Gross profit (loss) from operations	769,988	463,513
Gross profit (loss) from operations	769,988	463,513
Operating expenses		
Selling expenses	59,900	55,326
Administrative expenses	132,900	110,173
Research and development expenses	77,708	76,615
Total operating expenses	270,508	242,114
Net operating income (loss)	499,480	221,399
Non-operating income and expenses		
Other income		
Total other income	43,922	39,997
Other gains and losses		
Other gains and losses, net	-6,057	-36,590
Finance costs		
Finance costs, net	8,048	4,196
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	-8,604
Total non-operating income and expenses	29,817	-9,393
Profit (loss) from continuing operations before tax	529,297	212,006
Tax expense (income)		
Total tax expense (income)	99,178	31,696
Profit (loss) from continuing operations	430,119	180,310
Profit (loss)	430,119	180,310
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Gains (losses) on remeasurements of defined benefit plans	-5,820	-6,781
Components of other comprehensive income that will not be reclassified to profit or loss	-5,820	-6,781
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	232	-162
Components of other comprehensive income that will be reclassified to profit or loss	232	-162
Other comprehensive income, net	-5,588	-6,943
Total comprehensive income	424,531	173,367
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	430,119	180,310
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	424,531	173,367
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.57	0.74
Total basic earnings per share	1.57	0.74
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.56	0.74
Total diluted earnings per share	1.56	0.74