

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/03/31	2018/12/31	2018/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	794,133	900,217	1,337,558
Notes receivable, net	265	1,694	1,270
Accounts receivable, net	977,640	1,137,561	848,453
Accounts receivable due from related parties, net	101,791	108,054	89,931
Other receivables	83,316	60,122	28,203
Other receivables due from related parties	13,813	14,259	14,456
Current inventories	919,247	762,617	444,681
Prepayments	76,788	82,805	122,057
Other current assets	17,905	12,984	12,212
Total current assets	2,984,898	3,080,313	2,898,821
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Property, plant and equipment	2,609,135	2,603,048	1,950,477
Right-of-use assets	283,412	0	0
Investment property, net	111,559	112,285	114,460
Intangible assets	62,409	64,398	67,878
Deferred tax assets	35,275	35,275	26,125
Other non-current assets	111,672	114,427	53,347
Total non-current assets	3,213,479	2,929,450	2,212,304
Total assets	6,198,377	6,009,763	5,111,125
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	444,474	525,979	393,989
Current contract liabilities	108,066	18,843	39,873
Accounts payable	421,541	516,446	334,334
Accounts payable to related parties	1,623	2,794	4,143
Other payables	345,591	388,740	284,059
Other payables to related parties	40,598	65,309	29,154
Current tax liabilities	104,397	99,493	31,576
Current lease liabilities	9,736	0	0
Other current liabilities	23,596	23,972	20,546
Total current liabilities	1,499,622	1,641,576	1,137,674
Non-current liabilities			
Non-current contract liabilities	202,832	165,754	0
Deferred tax liabilities	45,303	45,303	37,209
Non-current lease liabilities	274,366	0	0
Other non-current liabilities	100,479	100,943	99,477
Total non-current liabilities	622,980	312,000	136,686
Total liabilities	2,122,602	1,953,576	1,274,360
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,744,013	2,744,013	2,744,013
Total capital stock	2,744,013	2,744,013	2,744,013
Capital surplus			
Capital surplus, additional paid-in capital	836,224	836,224	836,224
Capital surplus, employee share options	10,494	10,494	10,494
Total capital surplus	846,718	846,718	846,718
Retained earnings			
Legal reserve	18,171	18,171	431
Unappropriated retained earnings (accumulated deficit)	466,348	446,764	245,164
Total retained earnings	484,519	464,935	245,595
Other equity interest			
Exchange differences on translation of foreign financial statements	525	521	439
Total other equity interest	525	521	439
Total equity attributable to owners of parent	4,075,775	4,056,187	3,836,765
Total equity	4,075,775	4,056,187	3,836,765
Total liabilities and equity	6,198,377	6,009,763	5,111,125
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	21,474,194
Number of shares in entity held by entity and by its subsidiaries	0	0	0

Financial Statement – Income Statement

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

Accounting Title	2019/01/01To2019/03/31	2018/01/01To2018/03/31
Statement of comprehensive income		
Operating revenue		
Total operating revenue	1,014,160	941,346
Operating costs		
Total operating costs	929,083	797,891
Gross profit (loss) from operations	85,077	143,455
Gross profit (loss) from operations	85,077	143,455
Operating expenses		
Selling expenses	15,304	13,276
Administrative expenses	31,516	30,693
Research and development expenses	14,088	17,274
Total operating expenses	60,908	61,243
Net operating income (loss)	24,169	82,212
Non-operating income and expenses		
Other income		
Total other income	10,728	10,755
Other gains and losses		
Other gains and losses, net	-5,102	-6,199
Finance costs		
Finance costs, net	5,312	2,057
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	0
Total non-operating income and expenses	314	2,499
Profit (loss) from continuing operations before tax	24,483	84,711
Tax expense (income)		
Total tax expense (income)	4,899	16,953
Profit (loss) from continuing operations	19,584	67,758
Profit (loss)	19,584	67,758
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	4	150
Components of other comprehensive income that will be reclassified to profit or loss	4	150
Other comprehensive income, net	4	150
Total comprehensive income	19,588	67,908
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	19,584	67,758
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	19,588	67,908
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.07	0.25
Total basic earnings per share	0.07	0.25
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.07	0.25
Total diluted earnings per share	0.07	0.25