

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/06/30	2018/12/31	2018/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	522,888	900,217	1,381,584
Notes receivable, net	5,591	1,694	3,821
Accounts receivable, net	1,045,884	1,137,561	1,053,129
Accounts receivable due from related parties, net	84,397	108,054	91,791
Other receivables	17,289	60,122	15,992
Other receivables due from related parties	14,943	14,259	16,365
Current inventories	991,356	762,617	490,373
Prepayments	82,858	82,805	80,069
Other current assets	12,557	12,984	11,754
Total current assets	2,777,763	3,080,313	3,144,878
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Investments accounted for using equity method	0	0	0
Property, plant and equipment	2,579,522	2,603,048	2,262,294
Right-of-use assets	280,309	0	0
Investment property, net	110,834	112,285	113,735
Intangible assets	60,443	64,398	67,038
Deferred tax assets	35,275	35,275	26,126
Other non-current assets	108,880	114,427	88,652
Total non-current assets	3,175,280	2,929,450	2,557,862
Total assets	5,953,043	6,009,763	5,702,740
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	368,250	525,979	463,204
Current contract liabilities	104,612	18,843	35,355
Accounts payable	409,904	516,446	429,525
Accounts payable to related parties	5,292	2,794	5,982
Other payables	350,584	388,740	532,054
Other payables to related parties	210,635	65,309	110,867
Current tax liabilities	21,888	99,493	53,778
Current lease liabilities	9,704	0	0
Other current liabilities	36,836	23,972	21,649
Total current liabilities	1,517,705	1,641,576	1,652,414
Non-current liabilities			
Non-current contract liabilities	205,410	165,754	102,643
Deferred tax liabilities	45,303	45,303	37,209
Non-current lease liabilities	271,983	0	0
Other non-current liabilities	100,102	100,943	95,705
Total non-current liabilities	622,798	312,000	235,557
Total liabilities	2,140,503	1,953,576	1,887,971
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	61,183	18,171	18,171
Unappropriated retained earnings (accumulated deficit)	159,907	446,764	205,394
Total retained earnings	221,090	464,935	223,565
Other equity interest			
Exchange differences on translation of foreign financial statements	719	521	473
Total other equity interest	719	521	473
Total equity attributable to owners of parent	3,812,540	4,056,187	3,814,769
Total equity	3,812,540	4,056,187	3,814,769
Total liabilities and equity	5,953,043	6,009,763	5,702,740
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0

Number of shares in entity held by entity and by its subsidiaries	0	0	0
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Financial Statement – Income Statement

Provided by: Epasil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	1,006,830	1,103,577	2,020,990	2,044,923
Operating costs				
Total operating costs	929,472	907,694	1,858,555	1,705,585
Gross profit (loss) from operations	77,358	195,883	162,435	339,338
Gross profit (loss) from operations	77,358	195,883	162,435	339,338
Operating expenses				
Selling expenses	13,773	13,708	29,077	26,984
Administrative expenses	32,621	32,755	64,137	63,448
Research and development expenses	15,279	14,493	29,367	31,767
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,174	0	1,174	0
Total operating expenses	62,847	60,956	123,755	122,199
Net operating income (loss)	14,511	134,927	38,680	217,139
Non-operating income and expenses				
Other income				
Total other income	10,983	11,438	21,711	22,193
Other gains and losses				
Other gains and losses, net	1,135	3,874	-3,967	-2,325
Finance costs				
Finance costs, net	6,064	3,460	11,376	5,517
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	0	0
Total non-operating income and expenses	6,054	11,852	6,368	14,351
Profit (loss) from continuing operations before tax	20,565	146,779	45,048	231,490
Tax expense (income)				
Total tax expense (income)	9,593	31,608	14,492	48,561
Profit (loss) from continuing operations	10,972	115,171	30,556	182,929
Profit (loss)	10,972	115,171	30,556	182,929
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	194	34	198	184
Components of other comprehensive income that will be reclassified to profit or loss	194	34	198	184
Other comprehensive income, net	194	34	198	184
Total comprehensive income	11,166	115,205	30,754	183,113
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	10,972	115,171	30,556	182,929
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	11,166	115,205	30,754	183,113
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.04	0.42	0.11	0.67
Total basic earnings per share	0.04	0.42	0.11	0.67
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.04	0.42	0.11	0.67
Total diluted earnings per share	0.04	0.42	0.11	0.67