Provided by: Episil-Precision Inc. Finacial 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	3,82
Accounts receivable, net	1,045,884	1,137,561	1,053,129
Accounts receivable due from related parties, net	84,397	108,054	91,79
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 Other current assets	82,858 12,557	82,805 12,984	80,069 11,754
Total current assets	2,777,763	3,080,313	3,144,878
Non-current assets	2,777,700	0,000,010	0,111,010
Non-current financial assets at fair value through other comprehensive income	17	17	17
Investments accounted for using equity method	0	0	(
Property, plant and equipment	2,579,522	2,603,048	2,262,294
Right-of-use assets	280,309	0	(
Investment property, net	110,834	112,285	113,735
Intangible assets	60,443	64,398	67,038
Deferred tax assets Other non-current assets	35,275 108,880	35,275 114,427	26,126
Total non-current assets	3,175,280	2,929,450	88,652 2,557,862
Total assets	5,953,043	6,009,763	5,702,740
Liabilities and equity	5,555,515	0,000,100	0,702,710
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 Current tax liabilities	210,635 21,888	65,309 99,493	110,867 53,778
Current lease liabilities	9,704	99,493	55,776
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	(
Other non-current liabilities	100,102	100,943	95,705
Total non-current liabilities	622,798		
Total liabilities Equity	2,140,503	1,953,576	1,887,97
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	64 193	10 171	10 17
Legal reserve Unappropriated retained earnings (accumulated deficit)	61,183 159,907	18,171 446,764	18,17 ² 205,39 ⁴
Total retained earnings	221,090	464,935	223,565
Other equity interest	221,000	104,000	220,000
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	3,814,76
Total liabilities and equity	5,953,043	6,009,763	5,702,740
Number of share capital awaiting retirement	0	0	(

Number of shares in entity held by entity and by its subsidiaries 0 0 0 Provided by: Episil-Precision Inc. Finacial year: Yearly Unit: NT\$ thousand

Statement of comprehensive income Total operating revenue 1,006,830 1,103,577 2,020,990	2019/2nd 2018/2nd 2019/01/01To2019/06/30 2018/01/01To2018/06/30	2019/2nd	Accounting Title
Total operating revenue			tatement of comprehensive income
Operating costs			Operating revenue
Total operating costs 929.472 907.694 1858.555	1,006,830 1,103,577 2,020,990 2,044,923	1,006,830	Total operating revenue
Gross profit (loss) from operations			Operating costs
Gross profit (loss) from operations	929,472 907,694 1,858,555 1,705,588	929,472	Total operating costs
Selling expenses 13,773 13,708 29,077	77,358 195,883 162,435 339,338	77,358	. , , ,
Selling expenses	77,358 195,883 162,435 339,338	77,358	, , , ,
Administrative expenses Research and development expenses Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 11,74			, • ,
Research and development expenses 15,279 14,483 29,367 Impairment loss (impairment gian and reversal of impairment loss) determined in accordance with IFRS 9 1,174 0 1,174 Total operating expenses 62,447 60,956 123,755 Net operating income (loss) 14,511 134,927 38,680 Non-operating income (loss) 14,511 134,927 38,680 Non-operating income and expenses 10,083 11,438 21,711 Other gians and losses 10,083 11,438 21,711 Other gians and losses, net 10,983 11,438 21,711 Other gians and losses, net 1,135 3,874 3,967 Finance costs, net 1,135 3,874 3,967 Finance costs, net 1,136 3,860 11,376 Share of profit (loss) of associates and joint ventures accounted for using equity method 11,376 Share of profit (loss) of associates and joint ventures accounted for using equity method, net 0 0 0 Total non-operating income and expenses 6,054 11,852 6,368 Profit (loss) from continuing operations before tax 20,565 46,779 45,048 Tax expense (income) 9,593 31,600 14,492 Profit (loss) from continuing operations 10,972 115,171 30,556 Other comprehensive income 10,972 115,171 30,556 Other comprehensive income (barrow) 19,40 19,40 Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 10,972 115,171 30,556 Other comprehensi			0 1
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 1,174 0 1,174			,
Total operating expenses 62,847 60,956 123,755			
Non-operating income (loss) 14,511 134,927 38,680			
Non-operating income and expenses 10,983 11,438 21,711			, • ,
Other income 10,983 11,438 21,711 Other gains and losses	14,511 134,927 38,680 217,139	14,511	, ,
Total other income		\longrightarrow	
Other gains and losses 1,135 3,874 -3,967 Finance costs 1 5,064 3,460 11,376 Finance costs, net 6,064 3,460 11,376 Share of profit (loss) of associates and joint ventures accounted for using equity method 0 0 Share of profit (loss) of associates and joint ventures accounted for using equity method, net 0 0 Total non-operating income and expenses 6,054 11,852 6,368 Profit (loss) from continuing operations before tax 20,565 146,779 45,048 Tax expense (income) 9,593 31,608 14,492 Profit (loss) from continuing operations 10,972 115,171 30,556 Profit (loss) 10,972 115,171 30,556 Other comprehensive income 10,972 115,171 30,556 Other comprehensive income that will be reclassified to profit or loss 194 34 198 Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income 11,166 115,205 30,754 </td <td>40,000 44,400 04,744 00,400</td> <td>40,000</td> <td></td>	40,000 44,400 04,744 00,400	40,000	
Other gains and losses, net	10,983 11,438 21,711 22,193	10,983	
Finance costs Finance costs, net 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 O O O Total non-operating income and expenses 6,054 11,852 6,368 Profit (loss) from continuing operations before tax 20,565 146,779 45,048 Tax expense (income) Frofit (loss) from continuing operations Total tax expense (income) Frofit (loss) from continuing operations 10,972 115,171 30,556 Profit (loss) Components of other comprehensive income that will be reclassified to profit or loss Exchange differences on translation 194 34 198 Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: Profit (loss), attributable to: Profit (loss), attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share Basic earnings per share 0,04 0,42 0,11 Diluted earnings per share	1,135 3,874 -3,967 -2,329	1 125	
Finance costs, net 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. Share of profit (loss) of associates and joint ventures accounted for using equity method, net O O O O O O O O O O O O O	1,130 3,674 -3,967 -2,329	1,135	
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 Total non-operating income and expenses 6,054 11,852 6,368 Profit (loss) from continuing operations before tax 20,565 146,779 45,048 Tax expense (income) Total tax expense (income) Profit (loss) from continuing operations 10,972 115,171 30,556 Profit (loss) Other comprehensive income Components of other comprehensive income that will be reclassified to profit or loss Exchange differences on translation Exchange differences on translation 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income, net 11,166 115,205 30,754 Profit (loss), attributable to owners of parent 10,972 115,171 30,556 Comprehensive income 11,166 115,205 30,754 Exchange differences on translation 10,972 115,171 30,556 Comprehensive income 11,166 115,205 30,754 Basic earnings per share 0.04 0.42 0.11 Diluted earnings per share	6.064 3.460 11.376 5.51	6.064	
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	7	0,004	
Total non-operating income and expenses 6,054 11,852 6,368 Profit (loss) from continuing operations before tax 20,565 146,779 45,048 Tax expense (income)			
Profit (loss) from continuing operations before tax			
Tax expense (income) 9,593 31,608 14,492 Profit (loss) from continuing operations 10,972 115,171 30,556 Profit (loss) 10,972 115,171 30,556 Other comprehensive income 0 0 Exchange differences on translation 194 34 198 Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income, net 11,166 115,205 30,754 Profit (loss), attributable to: 0 10,972 115,171 30,556 Comprehensive income attributable to: 10,972 115,171 30,556 30,754 Comprehensive income attributable to: 10,972 115,171 30,556 30,754 Basic earnings (nosm, attributable to: 11,166 115,205 30,754 30,754 Basic earnings (park share 11,166 115,205 30,754 30,754 30,754 Basic earnings (loss) per share 0.04 0.42			
Profit (loss) from continuing operations 10,972 115,171 30,556 Profit (loss) 10,972 115,171 30,556 Other comprehensive income		,,,,,,	Tax expense (income)
Profit (loss) Other comprehensive income Components of other comprehensive income that will be reclassified to profit or loss Exchange differences on translation Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: Profit (loss), attributable to owners of parent 10,972 115,171 30,556 Comprehensive income attributable to: Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Diluted earnings per share	9,593 31,608 14,492 48,56	9,593	Total tax expense (income)
Other comprehensive income Components of other comprehensive income that will be reclassified to profit or loss Exchange differences on translation Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: Profit (loss), attributable to owners of parent Comprehensive income attributable to: Comprehensive income attributable to owners of parent 10,972 115,171 30,556 Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Diluted earnings per share	10,972 115,171 30,556 182,929	10,972	Profit (loss) from continuing operations
Components of other comprehensive income that will be reclassified to profit or loss Exchange differences on translation Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: Profit (loss), attributable to owners of parent Comprehensive income attributable to: Comprehensive income, attributable to owners of parent 10,972 115,171 30,556 Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Diluted earnings per share	10,972 115,171 30,556 182,929	10,972	Profit (loss)
Exchange differences on translation 194 34 198 Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: 10,972 115,171 30,556 Comprehensive income attributable to owners of parent 11,166 115,205 30,754 Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share 9 <td< td=""><td></td><td></td><td>Other comprehensive income</td></td<>			Other comprehensive income
Components of other comprehensive income that will be reclassified to profit or loss 194 34 198 Other comprehensive income, net 194 34 198 Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: Profit (loss), attributable to owners of parent 10,972 115,171 30,556 Comprehensive income attributable to: Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Total basic earnings per share			Components of other comprehensive income that will be reclassified to profit or loss
Other comprehensive income, net 194 34 198 Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: 0 0 0 0 Profit (loss), attributable to owners of parent 10,972 115,171 30,556 0 Comprehensive income attributable to: 0	194 34 198 184	194	
Total comprehensive income 11,166 115,205 30,754 Profit (loss), attributable to: 10,972 115,171 30,556 Comprehensive income attributable to: 11,166 115,205 30,754 Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share 8asic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share 0.04 0.42 0.11		194	Components of other comprehensive income that will be reclassified to profit or loss
Profit (loss), attributable to: Profit (loss), attributable to owners of parent Comprehensive income attributable to: Comprehensive income, attributable to owners of parent Easic earnings per share Basic earnings (loss) per share from continuing operations Total basic earnings per share Diluted earnings per share			•
Profit (loss), attributable to owners of parent 10,972 115,171 30,556 Comprehensive income attributable to: Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share	11,166 115,205 30,754 183,113	11,166	·
Comprehensive income attributable to: Comprehensive income, attributable to owners of parent Basic earnings per share Basic earnings (loss) per share from continuing operations Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share			
Comprehensive income, attributable to owners of parent 11,166 115,205 30,754 Basic earnings per share 0.04 0.42 0.11 Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share 0.04 0.42 0.11	10,972 115,171 30,556 182,929	10,972	
Basic earnings per share 0.04 0.42 0.11 Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share 0.04 0.42 0.11			<u>'</u>
Basic earnings (loss) per share from continuing operations 0.04 0.42 0.11 Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share 0.04 0.42 0.11	11,166 115,205 30,754 183,113	11,166	,
Total basic earnings per share 0.04 0.42 0.11 Diluted earnings per share			• • • • • • • • • • • • • • • • • • • •
Diluted earnings per share			
ů i	0.04 0.42 0.11 0.6	0.04	• .
Diluted earnings closs) per snare from continuing operations I () ()41 () 421 () 421 () 431	004 049 044	20:	<u> </u>
Total diluted earnings per share 0.04 0.42 0.11			