

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/09/30	2018/12/31	2018/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	471,670	900,217	1,039,157
Notes receivable, net	5,601	1,694	2,836
Accounts receivable, net	961,832	1,137,561	1,158,454
Accounts receivable due from related parties, net	68,667	108,054	97,491
Other receivables	18,809	60,122	24,903
Other receivables due from related parties	15,944	14,259	18,199
Current tax assets	31,772	0	0
Current inventories	958,807	762,617	610,041
Prepayments	81,268	82,805	80,991
Other current assets	10,108	12,984	11,974
Total current assets	2,624,478	3,080,313	3,044,046
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	2,567,576	2,603,048	2,448,380
Right-of-use assets	276,971	0	0
Investment property, net	110,109	112,285	113,010
Intangible assets	59,541	64,398	66,389
Deferred tax assets	35,275	35,275	26,126
Other non-current assets	108,729	114,427	121,813
Total non-current assets	3,158,218	2,929,450	2,775,735
Total assets	5,782,696	6,009,763	5,819,781
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	697,427	525,979	472,347
Current contract liabilities	87,283	18,843	28,770
Notes payable	1,890	0	0
Accounts payable	290,152	516,446	530,303
Accounts payable to related parties	3,250	2,794	5,623
Other payables	214,618	388,740	393,366
Other payables to related parties	37,350	65,309	36,881
Current tax liabilities	0	99,493	76,590
Current lease liabilities	9,260	0	0
Other current liabilities	26,309	23,972	72,381
Total current liabilities	1,367,539	1,641,576	1,616,261
Non-current liabilities			
Non-current contract liabilities	187,418	165,754	98,893
Deferred tax liabilities	45,303	45,303	37,209
Non-current lease liabilities	269,764	0	0
Other non-current liabilities	99,787	100,943	95,412
Total non-current liabilities	602,272	312,000	231,514
Total liabilities	1,969,811	1,953,576	1,847,775
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
Capital Surplus, restricted stock	118	0	0
Total capital surplus	846,836	846,718	846,718
Retained earnings			
Legal reserve	61,183	18,171	18,172
Unappropriated retained earnings (accumulated deficit)	160,148	446,764	362,751
Total retained earnings	221,331	464,935	380,923
Other equity interest			
Exchange differences on translation of foreign financial statements	705	521	352
Other equity, others	0	0	0
Total other equity interest	705	521	352
Total equity attributable to owners of parent	3,812,885	4,056,187	3,972,006
Total equity	3,812,885	4,056,187	3,972,006

Total liabilities and equity	5,782,696	6,009,763	5,819,781
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

Financial Statement – Income Statement

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/3rd	2018/3rd	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	882,405	1,273,411	2,903,395	3,318,334
Operating costs				
Total operating costs	831,688	1,018,319	2,690,243	2,723,904
Gross profit (loss) from operations	50,717	255,092	213,152	594,430
Gross profit (loss) from operations	50,717	255,092	213,152	594,430
Operating expenses				
Selling expenses	12,373	16,626	41,450	43,610
Administrative expenses	31,746	34,952	95,883	98,400
Research and development expenses	15,324	21,430	44,691	53,197
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-2,982	0	-1,808	0
Total operating expenses	56,461	73,008	180,216	195,207
Net operating income (loss)	-5,744	182,084	32,936	399,223
Non-operating income and expenses				
Other income				
Total other income	10,516	10,906	32,227	33,099
Other gains and losses				
Other gains and losses, net	-2,478	-3,973	-6,445	-6,298
Finance costs				
Finance costs, net	5,688	3,211	17,064	8,728
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	2,350	3,722	8,718	18,073
Profit (loss) from continuing operations before tax	-3,394	185,806	41,654	417,296
Tax expense (income)				
Total tax expense (income)	-3,635	28,448	10,857	77,009
Profit (loss) from continuing operations	241	157,358	30,797	340,287
Profit (loss)	241	157,358	30,797	340,287
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-14	-121	184	63
Components of other comprehensive income that will be reclassified to profit or loss	-14	-121	184	63
Other comprehensive income, net	-14	-121	184	63
Total comprehensive income	227	157,237	30,981	340,350
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	241	157,358	30,797	340,287
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	227	157,237	30,981	340,350
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.00	0.57	0.11	1.24
Total basic earnings per share	0.00	0.57	0.11	1.24
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.00	0.57	0.11	1.24
Total diluted earnings per share	0.00	0.57	0.11	1.24