

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/12/31	2018/12/31
Assets		
Current assets		
Cash and cash equivalents	1,018,808	900,217
Notes receivable, net	0	1,694
Accounts receivable, net	840,748	1,137,561
Accounts receivable due from related parties, net	80,434	108,054
Other receivables	9,280	60,122
Other receivables due from related parties	13,898	14,259
Current tax assets	44,568	0
Current inventories	846,701	762,617
Prepayments	67,806	82,805
Other current assets	11,398	12,984
Total current assets	2,933,641	3,080,313
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	17	17
Investments accounted for using equity method	0	0
Property, plant and equipment	2,495,653	2,603,048
Right-of-use assets	273,938	0
Investment property, net	109,384	112,285
Intangible assets	58,639	64,398
Deferred tax assets	36,523	35,275
Other non-current assets	114,424	114,427
Guarantee deposits paid	66,126	65,686
Other non-current assets, others	48,298	48,741
Total non-current assets	3,088,578	2,929,450
Total assets	6,022,219	6,009,763
Liabilities and equity		
Liabilities		
Current liabilities		
Current borrowings	292,765	525,979
Current contract liabilities	72,969	18,843
Notes payable	945	0
Accounts payable	348,270	516,446
Accounts payable to related parties	1,730	2,794
Other payables	244,827	388,740
Other payables to related parties	37,038	65,309
Current tax liabilities	164	99,493
Current lease liabilities	9,050	0
Other current liabilities	36,948	23,972
Total current liabilities	1,044,706	1,641,576
Non-current liabilities		
Non-current contract liabilities	172,337	165,754
Bonds payable	573,700	0
Deferred tax liabilities	43,313	45,303

Non-current lease liabilities	267,606	0
Other non-current liabilities	100,855	100,943
Net defined benefit liability, non-current	92,984	93,030
Guarantee deposits received	7,871	7,913
Total non-current liabilities	1,157,811	312,000
Total liabilities	2,202,517	1,953,576
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	2,744,013	2,744,013
Total capital stock	2,744,013	2,744,013
Capital surplus		
Capital surplus, additional paid-in capital	836,224	836,224
Capital surplus, employee share options	10,494	10,494
Capital surplus, share options	28,547	0
Capital Surplus, restricted stock	312	0
Total capital surplus	875,577	846,718
Retained earnings		
Legal reserve	61,183	18,171
Unappropriated retained earnings (accumulated deficit)	138,448	446,764
Total retained earnings	199,631	464,935
Other equity interest		
Exchange differences on translation of foreign financial statements	481	521
Other equity, others	0	0
Total other equity interest	481	521
Total equity attributable to owners of parent	3,819,702	4,056,187
Total equity	3,819,702	4,056,187
Total liabilities and equity	6,022,219	6,009,763
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
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	2019/4th	2018/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	3,854,729	4,524,026
Operating costs		
Total operating costs	3,609,323	3,754,038
Gross profit (loss) from operations	245,406	769,988
Gross profit (loss) from operations	245,406	769,988
Operating expenses		
Selling expenses	52,677	59,900
Administrative expenses	126,316	132,900
Research and development expenses	61,660	77,708
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,646	0
Total operating expenses	239,007	270,508
Net operating income (loss)	6,399	499,480
Non-operating income and expenses		
Other income		
Total other income	43,422	43,922
Other gains and losses		
Other gains and losses, net	-21,510	-6,057
Finance costs		
Finance costs, net	17,830	8,048
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	4,082	29,817
Profit (loss) from continuing operations before tax	10,481	529,297
Tax expense (income)		
Total tax expense (income)	3	99,178
Profit (loss) from continuing operations	10,478	430,119
Profit (loss)	10,478	430,119
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	-1,381	-5,820
Components of other comprehensive income that will not be reclassified to profit or loss	-1,381	-5,820
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-40	232
Components of other comprehensive income that will be reclassified to profit or loss	-40	232
Other comprehensive income, net	-1,421	-5,588
Total comprehensive income	9,057	424,531
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	10,478	430,119
Comprehensive income attributable to:		

Comprehensive income, attributable to owners of parent	9,057	424,531
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.04	1.57
Total basic earnings per share	0.04	1.57
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.04	1.56
Total diluted earnings per share	0.04	1.56