

## Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/3/31	2019/12/31	2019/3/31
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,106,450	1,018,808	794,133
Notes receivable, net	193	0	265
Accounts receivable, net	951,639	840,748	977,640
Accounts receivable due from related parties, net	80,251	80,434	101,791
Other receivables	628	9,280	83,316
Other receivables due from related parties	14,586	13,898	13,813
Current tax assets	49,912	44,568	0
Current inventories	806,534	846,701	919,247
Prepayments	64,505	67,806	76,788
Other current assets	12,347	11,398	17,905
<b>Total current assets</b>	<b>3,087,045</b>	<b>2,933,641</b>	<b>2,984,898</b>
<b>Non-current assets</b>			
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	2,336,617	2,495,653	2,609,135
Right-of-use assets	270,905	273,938	283,412
Investment property, net	178,414	109,384	111,559
Intangible assets	57,753	58,639	62,409
Deferred tax assets	36,523	36,523	35,275
Other non-current assets	106,953	114,424	111,672
Guarantee deposits paid	66,131	66,126	66,130
Other non-current assets, others	40,822	48,298	45,542
<b>Total non-current assets</b>	<b>2,987,182</b>	<b>3,088,578</b>	<b>3,213,479</b>
<b>Total assets</b>	<b>6,074,227</b>	<b>6,022,219</b>	<b>6,198,377</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Current borrowings	318,651	292,765	444,474
Current contract liabilities	108,496	72,969	108,066
Notes payable	945	945	0
Accounts payable	400,099	348,270	421,541
Accounts payable to related parties	3,031	1,730	1,623
Other payables	225,532	244,827	345,591
Other payables to related parties	77,584	37,038	40,598
Current tax liabilities	4,294	164	104,397
Current lease liabilities	8,839	9,050	9,736
Other current liabilities	23,749	36,948	23,596
<b>Total current liabilities</b>	<b>1,171,220</b>	<b>1,044,706</b>	<b>1,499,622</b>
<b>Non-current liabilities</b>			
Non-current contract liabilities	152,977	172,337	202,832
Bonds payable	575,974	573,700	0
Deferred tax liabilities	43,313	43,313	45,303

Non-current lease liabilities	265,436	267,606	274,366
Other non-current liabilities	91,423	100,855	100,479
Net defined benefit liability, non-current	83,552	92,984	92,566
Guarantee deposits received	7,871	7,871	7,913
Total non-current liabilities	1,129,123	1,157,811	622,980
Total liabilities	2,300,343	2,202,517	2,122,602
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	0	10,494	10,494
Capital surplus, share options	28,547	28,547	0
Capital Surplus, restricted stock	506	312	0
Capital surplus, others	10,494	0	0
Total capital surplus	875,771	875,577	846,718
Retained earnings			
Legal reserve	61,183	61,183	18,171
Unappropriated retained earnings (accumulated deficit)	92,367	138,448	466,348
Total retained earnings	153,550	199,631	484,519
Other equity interest			
Exchange differences on translation of foreign financial statements	550	481	525
Other equity, others	0	0	0
Total other equity interest	550	481	525
Total equity attributable to owners of parent	3,773,884	3,819,702	4,075,775
Total equity	3,773,884	3,819,702	4,075,775
Total liabilities and equity	6,074,227	6,022,219	6,198,377
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	2020/01/01 To 2020/03/31	2019/01/01 To 2019/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	1,003,113	1,014,160
Operating costs		
Total operating costs	935,977	929,083
Gross profit (loss) from operations	67,136	85,077
Gross profit (loss) from operations	67,136	85,077
Operating expenses		
Selling expenses	12,254	15,304
Administrative expenses	31,641	31,516
Research and development expenses	17,143	14,088
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-162	0
Total operating expenses	60,876	60,908
Net operating income (loss)	6,260	24,169
Non-operating income and expenses		
Other income		
Total other income	11,302	10,728
Other gains and losses		
Other gains and losses, net	10,132	-5,102
Finance costs		
Finance costs, net	6,340	5,312
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	15,094	314
Profit (loss) from continuing operations before tax	21,354	24,483
Tax expense (income)		
Total tax expense (income)	-1,165	4,899
Profit (loss) from continuing operations	22,519	19,584
Profit (loss)	22,519	19,584
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	69	4
Components of other comprehensive income that will be reclassified to profit or loss	69	4
Other comprehensive income, net	69	4
Total comprehensive income	22,588	19,588
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	22,519	19,584
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	22,588	19,588
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.08	0.07

Total basic earnings per share	0.08	0.07
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.08	0.07
Total diluted earnings per share	0.08	0.07