

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/6/30	2019/12/31	2019/6/30
Assets			
Current assets			
Cash and cash equivalents	1,108,958	1,018,808	522,888
Notes receivable, net	0	0	5,591
Accounts receivable, net	929,566	840,748	1,045,884
Accounts receivable due from related parties, net	93,310	80,434	84,397
Other receivables	12,241	9,280	17,289
Other receivables due from related parties	15,738	13,898	14,943
Current tax assets	49,912	44,568	0
Current inventories	855,604	846,701	991,356
Prepayments	63,376	67,806	82,858
Other current assets	13,164	11,398	12,557
Total current assets	3,141,869	2,933,641	2,777,763
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	2,243,097	2,495,653	2,579,522
Right-of-use assets	269,221	273,938	280,309
Investment property, net	177,152	109,384	110,834
Intangible assets	56,868	58,639	60,443
Deferred tax assets	38,777	36,523	35,275
Other non-current assets	93,620	114,424	108,880
Guarantee deposits paid	66,122	66,126	66,154
Other non-current assets, others	27,498	48,298	42,726
Total non-current assets	2,878,752	3,088,578	3,175,280
Total assets	6,020,621	6,022,219	5,953,043
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	243,487	292,765	368,250
Current contract liabilities	94,144	72,969	104,612
Notes payable	0	945	0
Accounts payable	407,415	348,270	409,904
Accounts payable to related parties	2,334	1,730	5,292
Other payables	241,385	244,827	350,584
Other payables to related parties	77,755	37,038	210,635
Current tax liabilities	9,794	164	21,888
Current lease liabilities	9,148	9,050	9,704
Other current liabilities	21,601	36,948	36,836
Total current liabilities	1,107,063	1,044,706	1,517,705
Non-current liabilities			
Non-current contract liabilities	140,974	172,337	205,410
Bonds payable	412,682	573,700	0
Deferred tax liabilities	43,313	43,313	45,303

Non-current lease liabilities	264,086	267,606	271,983
Other non-current liabilities	91,040	100,855	100,102
Net defined benefit liability, non-current	83,169	92,984	92,231
Guarantee deposits received	7,871	7,871	7,871
Total non-current liabilities	952,095	1,157,811	622,798
Total liabilities	2,059,158	2,202,517	2,140,503
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,774,912	2,744,013	2,744,013
Total Share Capital	2,774,912	2,744,013	2,744,013
Capital surplus			
Capital surplus, additional paid-in capital	979,073	836,224	836,224
Capital surplus, employee share options	0	10,494	10,494
Capital surplus, share options	20,373	28,547	0
Capital Surplus, restricted stock	699	312	0
Capital surplus, others	10,494	0	0
Total capital surplus	1,010,639	875,577	846,718
Retained earnings			
Legal reserve	62,093	61,183	61,183
Unappropriated retained earnings (accumulated deficit)	113,418	138,448	159,907
Total retained earnings	175,511	199,631	221,090
Other equity interest			
Exchange differences on translation of foreign financial statements	401	481	719
Other equity, others	0	0	0
Total other equity interest	401	481	719
Total equity attributable to owners of parent	3,961,463	3,819,702	3,812,540
Total equity	3,961,463	3,819,702	3,812,540
Total liabilities and equity	6,020,621	6,022,219	5,953,043
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	2020/2nd	2019/2nd	2020/01/01 To 2020/06/30	2019/01/01 To 2019/06/30
Operating revenue				
Total operating revenue	1,047,305	1,006,830	2,050,418	2,020,990
Operating costs				
Total operating costs	959,382	929,472	1,895,359	1,858,555
Gross profit (loss) from operations	87,923	77,358	155,059	162,435
Gross profit (loss) from operations	87,923	77,358	155,059	162,435
Operating expenses				
Selling expenses	12,190	13,773	24,444	29,077
Administrative expenses	31,756	32,621	63,397	64,137
Research and development expenses	14,967	15,279	32,110	29,367
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	147	1,174	-15	1,174
Total operating expenses	59,060	62,847	119,936	123,755
Net operating income (loss)	28,863	14,511	35,123	38,680
Non-operating income and expenses				
Interest income				
Total interest income	1,093	1,034	2,328	2,017
Other income				
Total other income	9,998	9,949	20,065	19,694
Other gains and losses				
Other gains and losses, net	-7,142	1,135	2,990	-3,967
Finance costs				
Finance costs, net	5,351	6,064	11,691	11,376
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	-1,402	6,054	13,692	6,368
Profit (loss) from continuing operations before tax	27,461	20,565	48,815	45,048
Tax expense (income)				
Total tax expense (income)	5,500	9,593	4,335	14,492
Profit (loss) from continuing operations	21,961	10,972	44,480	30,556
Profit (loss)	21,961	10,972	44,480	30,556
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-149	194	-80	198
Components of other comprehensive income that will be reclassified to profit or loss	-149	194	-80	198
Other comprehensive income, net	-149	194	-80	198
Total comprehensive income	21,812	11,166	44,400	30,754
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	21,961	10,972	44,480	30,556
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	21,812	11,166	44,400	30,754

Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.08	0.04	0.16	0.11
Total basic earnings per share	0.08	0.04	0.16	0.11
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.08	0.04	0.16	0.11
Total diluted earnings per share	0.08	0.04	0.16	0.11