

## Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/9/30	2019/12/31	2019/9/30
Current assets			
Cash and cash equivalents	1,094,178	1,018,808	471,670
Notes receivable, net	126	0	5,601
Accounts receivable, net	918,471	840,748	961,832
Accounts receivable due from related parties, net	94,311	80,434	68,667
Other receivables	15,841	9,280	18,809
Other receivables due from related parties	15,442	13,898	15,944
Current tax assets	49,912	44,568	31,772
Current inventories	833,068	846,701	958,807
Prepayments	59,959	67,806	81,268
Other current assets	11,757	11,398	10,108
Total current assets	3,093,065	2,933,641	2,624,478
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	2,149,144	2,495,653	2,567,576
Right-of-use assets	268,789	273,938	276,971
Investment property, net	175,890	109,384	110,109
Intangible assets	55,982	58,639	59,541
Deferred tax assets	38,777	36,523	35,275
Other non-current assets	79,832	114,424	108,729
Total non-current assets	2,768,431	3,088,578	3,158,218
Total assets	5,861,496	6,022,219	5,782,696
Current liabilities			
Current borrowings	270,846	292,765	697,427
Current contract liabilities	81,812	72,969	87,283
Notes payable	0	945	1,890
Accounts payable	333,542	348,270	290,152
Accounts payable to related parties	3,800	1,730	3,250
Other payables	216,113	244,827	214,618
Other payables to related parties	36,701	37,038	37,350
Current tax liabilities	2,629	164	0
Current lease liabilities	9,650	9,050	9,260
Other current liabilities	25,739	36,948	26,309
Total current liabilities	980,832	1,044,706	1,367,539
Non-current liabilities			
Non-current contract liabilities	134,892	172,337	187,418
Bonds payable	343,297	573,700	0
Deferred tax liabilities	43,313	43,313	45,303
Non-current lease liabilities	263,789	267,606	269,764
Other non-current liabilities	91,056	100,855	99,787
Total non-current liabilities	876,347	1,157,811	602,272
Total liabilities	1,857,179	2,202,517	1,969,811

## Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/9/30	2019/12/31	2019/9/30
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,788,161	2,744,013	2,744,013
Total Share Capital	2,788,161	2,744,013	2,744,013
Capital surplus			
Capital surplus, additional paid-in capital	1,040,227	836,224	836,224
Capital surplus, employee share options	0	10,494	10,494
Capital surplus, share options	16,881	28,547	0
Capital Surplus, restricted stock	775	312	118
Capital surplus, others	10,494	0	0
Total capital surplus	1,068,377	875,577	846,836
Retained earnings			
Legal reserve	62,093	61,183	61,183
Unappropriated retained earnings (accumulated deficit)	85,267	138,448	160,148
Total retained earnings	147,360	199,631	221,331
Other equity interest			
Exchange differences on translation of foreign financial statements	419	481	705
Other equity, others	0	0	0
Total other equity interest	419	481	705
Total equity attributable to owners of parent	4,004,317	3,819,702	3,812,885
Total equity	4,004,317	3,819,702	3,812,885
Total liabilities and equity	5,861,496	6,022,219	5,782,696
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	2020/3rd	2019/3rd	2020/01/01To 2020/09/30	2019/01/01To 2019/09/30
Total operating revenue	952,734	882,405	3,003,152	2,903,395
Total operating costs	928,047	831,688	2,823,406	2,690,243
Gross profit (loss) from operations	24,687	50,717	179,746	213,152
Gross profit (loss) from operations	24,687	50,717	179,746	213,152
Operating expenses				
Selling expenses	11,008	12,373	35,452	41,450
Administrative expenses	30,811	31,746	94,208	95,883
Research and development expenses	15,109	15,324	47,219	44,691
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	-2,982	-15	-1,808
Total operating expenses	56,928	56,461	176,864	180,216
Net operating income (loss)	-32,241	-5,744	2,882	32,936
Non-operating income and expenses				
Total interest income	726	245	3,054	2,262
Total other income	10,561	10,271	30,626	29,965
Other gains and losses, net	-10,250	-2,478	-7,260	-6,445
Finance costs, net	3,895	5,688	15,586	17,064
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	-2,858	2,350	10,834	8,718
Profit (loss) from continuing operations before tax	-35,099	-3,394	13,716	41,654
Total tax expense (income)	-6,948	-3,635	-2,613	10,857
Profit (loss) from continuing operations	-28,151	241	16,329	30,797
Profit (loss)	-28,151	241	16,329	30,797
Other comprehensive income				
Exchange differences on translation	18	-14	-62	184
Components of other comprehensive income that will be reclassified to profit or loss	18	-14	-62	184
Other comprehensive income, net	18	-14	-62	184
Total comprehensive income	-28,133	227	16,267	30,981
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-28,151	241	16,329	30,797
Comprehensive income, attributable to owners of parent	-28,133	227	16,267	30,981
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.1	0	0.06	0.11
Total basic earnings per share	-0.1	0	0.06	0.11
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.1	0	0.06	0.11
Total diluted earnings per share	-0.1	0	0.06	0.11