

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/12/31	2019/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	1,369,084	1,018,808
Notes receivable, net	1,733	0
Accounts receivable, net	870,968	840,748
Accounts receivable due from related parties, net	113,149	80,434
Other receivables	12,629	9,280
Other receivables due from related parties	12,642	13,898
Current tax assets	49,912	44,568
Current inventories	795,543	846,701
Prepayments	66,739	67,806
Other current assets	14,011	11,398
Total current assets	3,306,410	2,933,641
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	17	17
Property, plant and equipment	2,059,306	2,495,653
Right-of-use assets	265,767	273,938
Investment property, net	174,628	109,384
Intangible assets	55,096	58,639
Deferred tax assets	38,125	36,523
Other non-current assets	66,215	114,424
Total non-current assets	2,659,154	3,088,578
Total assets	5,965,564	6,022,219
Current liabilities		
Current borrowings	300,067	292,765
Current contract liabilities	71,160	72,969
Notes payable	0	945
Accounts payable	430,168	348,270
Accounts payable to related parties	1,859	1,730
Other payables	231,868	244,827
Other payables to related parties	36,205	37,038
Current tax liabilities	3,325	164
Current lease liabilities	9,699	9,050
Other current liabilities	18,823	36,948
Total current liabilities	1,103,174	1,044,706
Non-current liabilities		
Non-current contract liabilities	113,401	172,337
Bonds payable	300,556	573,700
Deferred tax liabilities	38,721	43,313
Non-current lease liabilities	261,346	267,606
Other non-current liabilities	102,827	100,855
Total non-current liabilities	816,851	1,157,811
Total liabilities	1,920,025	2,202,517
Equity attributable to owners of parent		
Share capital		
Ordinary share	2,796,356	2,744,013
Total Share Capital	2,796,356	2,744,013
Capital surplus		
Capital surplus, additional paid-in capital	1,078,295	836,224
Capital surplus, employee share options	0	10,494
Capital surplus, share options	14,721	28,547
Capital Surplus, restricted stock	670	312
Capital surplus, others	10,494	0
Total capital surplus	1,104,180	875,577
Retained earnings		
Legal reserve	62,093	61,183
Unappropriated retained earnings (accumulated deficit)	82,462	138,448
Total retained earnings	144,555	199,631
Other equity interest		
Exchange differences on translation of foreign financial statements	448	481
Total other equity interest	448	481
Total equity attributable to owners of parent	4,045,539	3,819,702
Total equity	4,045,539	3,819,702
Total liabilities and equity	5,965,564	6,022,219

Financial Statement – Income Statement

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/4th	2019/4th
Income Statement		
Total operating revenue	4,039,180	3,854,729
Total operating costs	3,795,221	3,609,323
Gross profit (loss) from operations	243,959	245,406
Gross profit (loss) from operations	243,959	245,406
Operating expenses		
Selling expenses	46,343	52,677
Administrative expenses	124,798	126,316
Research and development expenses	61,344	61,660
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-14	-1,646
Total operating expenses	232,471	239,007
Net operating income (loss)	11,488	6,399
Non-operating income and expenses		
Total interest income	3,842	3,286
Total other income	41,058	40,136
Other gains and losses, net	-17,397	-21,510
Finance costs, net	19,132	17,830
Total non-operating income and expenses	8,371	4,082
Profit (loss) from continuing operations before tax	19,859	10,481
Total tax expense (income)	-5,834	3
Profit (loss) from continuing operations	25,693	10,478
Profit (loss)	25,693	10,478
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	-12,169	-1,381
Components of other comprehensive income that will not be reclassified to profit or loss	-12,169	-1,381
Exchange differences on translation	-33	-40
Components of other comprehensive income that will be reclassified to profit or loss	-33	-40
Other comprehensive income, net	-12,202	-1,421
Total comprehensive income	13,491	9,057
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	25,693	10,478
Comprehensive income, attributable to owners of parent	13,491	9,057
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.09	0.04
Total basic earnings per share	0.09	0.04
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.09	0.04
Total diluted earnings per share	0.09	0.04