

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/03/31	2020/12/31	2020/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,501,111	1,369,084	1,106,450
Notes receivable, net	0	1,733	193
Accounts receivable, net	979,167	870,968	951,639
Accounts receivable due from related parties, net	122,950	113,149	80,251
Other receivables	13,373	12,629	628
Other receivables due from related parties	12,794	12,642	14,586
Current tax assets	49,912	49,912	49,912
Current inventories	841,281	795,543	806,534
Prepayments	56,576	66,739	64,505
Other current assets	15,033	14,011	12,347
Total current assets	3,592,197	3,306,410	3,087,045
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Property, plant and equipment	1,978,365	2,059,306	2,336,617
Right-of-use assets	262,746	265,767	270,905
Investment property, net	173,365	174,628	178,414
Intangible assets	54,210	55,096	57,753
Deferred tax assets	38,125	38,125	36,523
Other non-current assets	66,173	66,215	106,953
Total non-current assets	2,573,001	2,659,154	2,987,182
Total assets	6,165,198	5,965,564	6,074,227
Current liabilities			
Current borrowings	392,234	300,067	318,651
Current contract liabilities	121,268	71,160	108,496
Notes payable	0	0	945
Accounts payable	485,058	430,168	400,099
Accounts payable to related parties	3,574	1,859	3,031
Other payables	237,626	231,868	225,532
Other payables to related parties	75,824	36,205	77,584
Current tax liabilities	14,012	3,325	4,294
Current lease liabilities	9,747	9,699	8,839
Other current liabilities	19,456	18,823	23,749
Total current liabilities	1,358,799	1,103,174	1,171,220
Non-current liabilities			
Non-current contract liabilities	93,672	113,401	152,977
Bonds payable	278,340	300,556	575,974
Deferred tax liabilities	38,721	38,721	43,313
Non-current lease liabilities	258,891	261,346	265,436
Other non-current liabilities	92,987	102,827	91,423
Total non-current liabilities	762,611	816,851	1,129,123
Total liabilities	2,121,410	1,920,025	2,300,343
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,800,688	2,796,356	2,744,013
Total Share Capital	2,800,688	2,796,356	2,744,013
Capital surplus			
Capital surplus, additional paid-in capital	1,098,451	1,078,295	836,224
Capital surplus, employee share options	0	0	0
Capital surplus, share options	13,579	14,721	28,547
Capital Surplus, restricted stock	670	670	506
Capital surplus, others	10,494	10,494	10,494
Total capital surplus	1,123,194	1,104,180	875,771
Retained earnings			
Legal reserve	62,093	62,093	61,183
Unappropriated retained earnings (accumulated deficit)	58,031	82,462	92,367
Total retained earnings	120,124	144,555	153,550
Other equity interest			
Exchange differences on translation of foreign financial statements	-218	448	550
Other equity, others	0	0	0
Total other equity interest	-218	448	550

Total equity attributable to owners of parent	4,043,788	4,045,539	3,773,884
Total equity	4,043,788	4,045,539	3,773,884
Total liabilities and equity	6,165,198	5,965,564	6,074,227
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	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Income Statement		
Total operating revenue	1,114,619	1,003,113
Total operating costs	1,000,482	935,977
Gross profit (loss) from operations	114,137	67,136
Gross profit (loss) from operations	114,137	67,136
Operating expenses		
Selling expenses	11,720	12,254
Administrative expenses	32,766	31,641
Research and development expenses	12,749	17,143
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	-162
Total operating expenses	57,235	60,876
Net operating income (loss)	56,902	6,260
Non-operating income and expenses		
Total interest income	933	1,235
Total other income	11,070	10,067
Other gains and losses, net	-8,565	10,132
Finance costs, net	3,366	6,340
Total non-operating income and expenses	72	15,094
Profit (loss) from continuing operations before tax	56,974	21,354
Total tax expense (income)	11,395	-1,165
Profit (loss) from continuing operations	45,579	22,519
Profit (loss)	45,579	22,519
Other comprehensive income		
Exchange differences on translation	-666	69
Components of other comprehensive income that will be reclassified to profit or loss	-666	69
Other comprehensive income, net	-666	69
Total comprehensive income	44,913	22,588
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	45,579	22,519
Comprehensive income, attributable to owners of parent	44,913	22,588
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.16	0.08
Total basic earnings per share	0.16	0.08
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.16	0.08
Total diluted earnings per share	0.16	0.08