

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,557,763	1,369,084	1,108,958
Current financial assets at amortised cost	100,000	0	0
Notes receivable, net	0	1,733	0
Accounts receivable, net	979,524	870,968	929,566
Accounts receivable due from related parties, net	168,018	113,149	93,310
Other receivables	12,756	12,629	12,241
Other receivables due from related parties	15,052	12,642	15,738
Current tax assets	49,912	49,912	49,912
Current inventories	864,411	795,543	855,604
Prepayments	54,121	66,739	63,376
Other current assets	13,217	14,011	13,164
Total current assets	3,814,774	3,306,410	3,141,869
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Property, plant and equipment	1,891,207	2,059,306	2,243,097
Right-of-use assets	259,724	265,767	269,221
Investment property, net	172,103	174,628	177,152
Intangible assets	53,911	55,096	56,868
Deferred tax assets	38,125	38,125	38,777
Other non-current assets	66,159	66,215	93,620
Total non-current assets	2,481,246	2,659,154	2,878,752
Total assets	6,296,020	5,965,564	6,020,621
Current liabilities			
Current borrowings	437,449	300,067	243,487
Current contract liabilities	102,580	71,160	94,144
Accounts payable	464,178	430,168	407,415
Accounts payable to related parties	2,597	1,859	2,334
Other payables	265,455	231,868	241,385
Other payables to related parties	81,260	36,205	77,755
Current tax liabilities	34,715	3,325	9,794
Current lease liabilities	9,796	9,699	9,148
Other current liabilities	12,999	18,823	21,601
Total current liabilities	1,411,029	1,103,174	1,107,063
Non-current liabilities			
Non-current contract liabilities	85,867	113,401	140,974
Bonds payable	253,986	300,556	412,682
Deferred tax liabilities	38,721	38,721	43,313
Non-current lease liabilities	256,423	261,346	264,086
Other non-current liabilities	88,575	102,827	91,040
Total non-current liabilities	723,572	816,851	952,095
Total liabilities	2,134,601	1,920,025	2,059,158
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,805,381	2,796,356	2,774,912
Total Share Capital	2,805,381	2,796,356	2,774,912
Capital surplus			
Capital surplus, additional paid-in capital	1,120,392	1,078,295	979,073
Capital surplus, employee share options	0	0	0
Capital surplus, share options	12,342	14,721	20,373
Capital Surplus, restricted stock	670	670	699
Capital surplus, others	10,494	10,494	10,494
Total capital surplus	1,143,898	1,104,180	1,010,639
Retained earnings			
Legal reserve	63,445	62,093	62,093
Unappropriated retained earnings (accumulated deficit)	149,136	82,462	113,418
Total retained earnings	212,581	144,555	175,511
Other equity interest			
Exchange differences on translation of foreign financial statements	-441	448	401
Total other equity interest	-441	448	401

Total equity attributable to owners of parent	4,161,419	4,045,539	3,961,463
Total equity	4,161,419	4,045,539	3,961,463
Total liabilities and equity	6,296,020	5,965,564	6,020,621
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	2021/2nd	2020/2nd	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Income Statement				
Total operating revenue	1,234,882	1,047,305	2,349,501	2,050,418
Total operating costs	1,058,657	959,382	2,059,139	1,895,359
Gross profit (loss) from operations	176,225	87,923	290,362	155,059
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Operating expenses				
Selling expenses	11,928	12,190	23,648	24,444
Administrative expenses	34,165	31,756	66,931	63,397
Research and development expenses	16,766	14,967	29,515	32,110
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	147	0	-15
Total operating expenses	62,859	59,060	120,094	119,936
Net operating income (loss)	113,366	28,863	170,268	35,123
Non-operating income and expenses				
Total interest income	1,125	1,093	2,058	2,328
Total other income	10,882	9,998	21,952	20,065
Other gains and losses, net	-6,591	-7,142	-15,156	2,990
Finance costs, net	3,211	5,351	6,577	11,691
Total non-operating income and expenses	2,205	-1,402	2,277	13,692
Profit (loss) from continuing operations before tax	115,571	27,461	172,545	48,815
Total tax expense (income)	23,114	5,500	34,509	4,335
Profit (loss) from continuing operations	92,457	21,961	138,036	44,480
Profit (loss)	92,457	21,961	138,036	44,480
Other comprehensive income				
Exchange differences on translation	-223	-149	-889	-80
Components of other comprehensive income that will be reclassified to profit or loss	-223	-149	-889	-80
Other comprehensive income, net	-223	-149	-889	-80
Total comprehensive income	92,234	21,812	137,147	44,400
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	92,457	21,961	138,036	44,480
Comprehensive income, attributable to owners of parent	92,234	21,812	137,147	44,400
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.33	0.08	0.49	0.16
Total basic earnings per share	0.33	0.08	0.49	0.16
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.33	0.08	0.49	0.16
Total diluted earnings per share	0.33	0.08	0.49	0.16