

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/09/30	2020/12/31	2020/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,659,482	1,369,084	1,094,178
Current financial assets at amortised cost	207,848	0	0
Notes receivable, net	0	1,733	126
Accounts receivable, net	1,111,670	870,968	918,471
Accounts receivable due from related parties, net	177,107	113,149	94,311
Other receivables	17,933	12,629	15,841
Other receivables due from related parties	16,320	12,642	15,442
Current tax assets	0	49,912	49,912
Current inventories	866,859	795,543	833,068
Prepayments	52,183	66,739	59,959
Other current assets	5,729	14,011	11,757
Total current assets	4,115,131	3,306,410	3,093,065
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Property, plant and equipment	1,856,612	2,059,306	2,149,144
Right-of-use assets	256,703	265,767	268,789
Investment property, net	170,841	174,628	175,890
Intangible assets	53,527	55,096	55,982
Deferred tax assets	38,125	38,125	38,777
Other non-current assets	66,152	66,215	79,832
Total non-current assets	2,441,977	2,659,154	2,768,431
Total assets	6,557,108	5,965,564	5,861,496
Current liabilities			
Current borrowings	595,066	300,067	270,846
Current contract liabilities	53,555	71,160	81,812
Accounts payable	464,182	430,168	333,542
Accounts payable to related parties	177	1,859	3,800
Other payables	283,305	231,868	216,113
Other payables to related parties	37,318	36,205	36,701
Current tax liabilities	64,961	3,325	2,629
Current lease liabilities	9,845	9,699	9,650
Other current liabilities	24,342	18,823	25,739
Total current liabilities	1,532,751	1,103,174	980,832
Non-current liabilities			
Non-current contract liabilities	99,101	113,401	134,892
Bonds payable	158,264	300,556	343,297
Deferred tax liabilities	38,721	38,721	43,313
Non-current lease liabilities	253,944	261,346	263,789
Other non-current liabilities	88,046	102,827	91,056
Total non-current liabilities	638,076	816,851	876,347
Total liabilities	2,170,827	1,920,025	1,857,179
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,823,207	2,796,356	2,788,161
Total Share Capital	2,823,207	2,796,356	2,788,161
Capital surplus			
Capital surplus, additional paid-in capital	1,203,815	1,078,295	1,040,227
Capital surplus, employee share options	0	0	0
Capital surplus, share options	7,660	14,721	16,881
Capital Surplus, restricted stock	670	670	775
Capital surplus, others	10,494	10,494	10,494
Total capital surplus	1,222,639	1,104,180	1,068,377
Retained earnings			
Legal reserve	63,445	62,093	62,093
Unappropriated retained earnings (accumulated deficit)	277,554	82,462	85,267
Total retained earnings	340,999	144,555	147,360
Other equity interest			
Exchange differences on translation of foreign financial statements	-564	448	419
Other equity, others	0	0	0
Total other equity interest	-564	448	419
Total equity attributable to owners of parent	4,386,281	4,045,539	4,004,317
Total equity	4,386,281	4,045,539	4,004,317
Total liabilities and equity	6,557,108	5,965,564	5,861,496
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	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Income Statement				
Total operating revenue	1,348,127	952,734	3,697,628	3,003,152
Total operating costs	1,126,578	928,047	3,185,717	2,823,406
Gross profit (loss) from operations	221,549	24,687	511,911	179,746
Gross profit (loss) from operations	221,549	24,687	511,911	179,746
Operating expenses				
Selling expenses	14,275	11,008	37,923	35,452
Administrative expenses	35,645	30,811	102,576	94,208
Research and development expenses	19,609	15,109	49,124	47,219
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0	0	-15
Total operating expenses	69,529	56,928	189,623	176,864
Net operating income (loss)	152,020	-32,241	322,288	2,882
Non-operating income and expenses				
Total interest income	1,319	726	3,377	3,054
Total other income	11,014	10,561	32,966	30,626
Other gains and losses, net	-261	-10,250	-15,417	-7,260
Finance costs, net	3,207	3,895	9,784	15,586
Total non-operating income and expenses	8,865	-2,858	11,142	10,834
Profit (loss) from continuing operations before tax	160,885	-35,099	333,430	13,716
Total tax expense (income)	32,467	-6,948	66,976	-2,613
Profit (loss) from continuing operations	128,418	-28,151	266,454	16,329
Profit (loss)	128,418	-28,151	266,454	16,329
Other comprehensive income				
Exchange differences on translation	-123	18	-1,012	-62
Components of other comprehensive income that will be reclassified to profit or loss	-123	18	-1,012	-62
Other comprehensive income, net	-123	18	-1,012	-62
Total comprehensive income	128,295	-28,133	265,442	16,267
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	128,418	-28,151	266,454	16,329
Comprehensive income, attributable to owners of parent	128,295	-28,133	265,442	16,267
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.46	-0.10	0.95	0.06
Total basic earnings per share	0.46	-0.10	0.95	0.06
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.46	-0.10	0.95	0.06
Total diluted earnings per share	0.46	-0.10	0.95	0.06