

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2021/12/31 | 2020/12/31 |
|---|------------------|------------------|
| Balance Sheet | | |
| Current assets | | |
| Cash and cash equivalents | 1,550,172 | 1,369,084 |
| Current financial assets at amortised cost | 407,858 | 0 |
| Notes receivable, net | 0 | 1,733 |
| Accounts receivable, net | 1,127,566 | 870,968 |
| Accounts receivable due from related parties, net | 192,438 | 113,149 |
| Other receivables | 16,159 | 12,629 |
| Other receivables due from related parties | 11,850 | 12,642 |
| Current tax assets | 0 | 49,912 |
| Current inventories | 868,460 | 795,543 |
| Prepayments | 57,446 | 66,739 |
| Other current assets | 5,886 | 14,011 |
| Total current assets | 4,237,835 | 3,306,410 |
| Non-current assets | | |
| Non-current financial assets at fair value through other comprehensive income | 17 | 17 |
| Property, plant and equipment | 1,799,031 | 2,059,306 |
| Right-of-use assets | 253,681 | 265,767 |
| Investment property, net | 169,579 | 174,628 |
| Intangible assets | 53,245 | 55,096 |
| Deferred tax assets | 34,014 | 38,125 |
| Other non-current assets | 66,133 | 66,215 |
| Total non-current assets | 2,375,700 | 2,659,154 |
| Total assets | 6,613,535 | 5,965,564 |
| Current liabilities | | |
| Current borrowings | 446,283 | 300,067 |
| Current contract liabilities | 38,395 | 71,160 |
| Accounts payable | 483,114 | 430,168 |
| Accounts payable to related parties | 1,616 | 1,859 |
| Other payables | 350,315 | 231,868 |
| Other payables to related parties | 38,181 | 36,205 |
| Current tax liabilities | 96,188 | 3,325 |
| Current lease liabilities | 9,894 | 9,699 |
| Other current liabilities | 66,869 | 18,823 |
| Total current liabilities | 1,530,855 | 1,103,174 |
| Non-current liabilities | | |
| Non-current contract liabilities | 95,298 | 113,401 |
| Bonds payable | 0 | 300,556 |
| Deferred tax liabilities | 36,549 | 38,721 |
| Non-current lease liabilities | 251,452 | 261,346 |
| Other non-current liabilities | 89,302 | 102,827 |
| Total non-current liabilities | 472,601 | 816,851 |
| Total liabilities | 2,003,456 | 1,920,025 |
| Equity attributable to owners of parent | | |
| Share capital | | |
| Ordinary share | 2,843,767 | 2,796,356 |
| Total Share Capital | 2,843,767 | 2,796,356 |
| Capital surplus | | |
| Capital surplus, additional paid-in capital | 1,300,515 | 1,078,295 |
| Capital surplus, employee share options | 0 | 0 |
| Capital surplus, share options | 2,260 | 14,721 |
| Capital Surplus, restricted stock | 670 | 670 |
| Capital surplus, others | 10,494 | 10,494 |
| Total capital surplus | 1,313,939 | 1,104,180 |
| Retained earnings | | |
| Legal reserve | 63,445 | 62,093 |
| Unappropriated retained earnings (accumulated deficit) | 389,838 | 82,462 |
| Total retained earnings | 453,283 | 144,555 |
| Other equity interest | | |
| Exchange differences on translation of foreign financial statements | -910 | 448 |
| Other equity, others | 0 | 0 |
| Total other equity interest | -910 | 448 |
| Total equity attributable to owners of parent | 4,610,079 | 4,045,539 |
| Total equity | 4,610,079 | 4,045,539 |
| Total liabilities and equity | 6,613,535 | 5,965,564 |
| Number of share capital awaiting retirement | 0 | 0 |
| Equivalent issue shares of advance receipts for ordinary share | 0 | 0 |
| Number of shares in entity held by entity and by its subsidiaries | 0 | 0 |

Financial Statement – Income Statement

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2021/4th | 2020/4th |
|--|-----------|-----------|
| Income Statement | | |
| Total operating revenue | 5,043,332 | 4,039,180 |
| Total operating costs | 4,316,899 | 3,795,221 |
| Gross profit (loss) from operations | 726,433 | 243,959 |
| Gross profit (loss) from operations | 726,433 | 243,959 |
| Operating expenses | | |
| Selling expenses | 54,408 | 46,343 |
| Administrative expenses | 139,392 | 124,798 |
| Research and development expenses | 68,520 | 61,344 |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | 0 | -14 |
| Total operating expenses | 262,320 | 232,471 |
| Net operating income (loss) | 464,113 | 11,488 |
| Non-operating income and expenses | | |
| Total interest income | 4,956 | 3,842 |
| Total other income | 45,513 | 41,058 |
| Other gains and losses, net | -21,249 | -17,397 |
| Finance costs, net | 12,664 | 19,132 |
| Total non-operating income and expenses | 16,556 | 8,371 |
| Profit (loss) from continuing operations before tax | 480,669 | 19,859 |
| Total tax expense (income) | 100,139 | -5,834 |
| Profit (loss) from continuing operations | 380,530 | 25,693 |
| Profit (loss) | 380,530 | 25,693 |
| Other comprehensive income | | |
| Gains (losses) on remeasurements of defined benefit plans | -1,792 | -12,169 |
| Components of other comprehensive income that will not be reclassified to profit or loss | -1,792 | -12,169 |
| Exchange differences on translation | -1,358 | -33 |
| Components of other comprehensive income that will be reclassified to profit or loss | -1,358 | -33 |
| Other comprehensive income, net | -3,150 | -12,202 |
| Total comprehensive income | 377,380 | 13,491 |
| Profit (loss), attributable to: | | |
| Profit (loss), attributable to owners of parent | 380,530 | 25,693 |
| Comprehensive income, attributable to owners of parent | 377,380 | 13,491 |
| Basic earnings per share | | |
| Basic earnings (loss) per share from continuing operations | 1.35 | 0.09 |
| Total basic earnings per share | 1.35 | 0.09 |
| Diluted earnings per share | | |
| Diluted earnings (loss) per share from continuing operations | 1.35 | 0.09 |
| Total diluted earnings per share | 1.35 | 0.09 |