

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/03/31	2021/12/31	2021/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,133,543	1,550,172	1,501,111
Current financial assets at amortised cost	570,000	400,000	0
Accounts receivable, net	1,151,943	1,127,566	979,167
Accounts receivable due from related parties, net	186,033	192,438	122,950
Other receivables	15,093	16,159	13,373
Other receivables due from related parties	11,928	11,850	12,794
Current tax assets	0	0	49,912
Current inventories	855,513	868,460	841,281
Prepayments	74,383	57,446	56,576
Other current assets	7,127	5,886	7,272
<b>Total current assets</b>	<b>5,005,563</b>	<b>4,229,977</b>	<b>3,584,436</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Non-current financial assets at amortised cost	7,858	7,858	7,761
Property, plant and equipment	1,831,656	1,799,031	1,978,365
Right-of-use assets	250,662	253,681	262,746
Investment property, net	168,317	169,579	173,365
Intangible assets	52,521	53,245	54,210
Deferred tax assets	34,014	34,014	38,125
Other non-current assets	66,120	66,133	66,173
<b>Total non-current assets</b>	<b>2,411,165</b>	<b>2,383,558</b>	<b>2,580,762</b>
<b>Total assets</b>	<b>7,416,728</b>	<b>6,613,535</b>	<b>6,165,198</b>
<b>Current liabilities</b>			
Current borrowings	398,808	446,283	392,234
Current contract liabilities	107,137	38,395	121,268
Accounts payable	525,182	483,114	485,058
Accounts payable to related parties	2,409	1,616	3,574
Other payables	502,719	350,315	237,626
Other payables to related parties	225,224	38,181	75,824
Current tax liabilities	141,780	96,188	14,012
Current lease liabilities	9,876	9,894	9,747
Other current liabilities	51,427	66,869	19,456
<b>Total current liabilities</b>	<b>1,964,562</b>	<b>1,530,855</b>	<b>1,358,799</b>
<b>Non-current liabilities</b>			
Non-current contract liabilities	107,314	95,298	93,672
Bonds payable	483,999	0	278,340
Deferred tax liabilities	36,549	36,549	38,721
Non-current lease liabilities	249,017	251,452	258,891
Other non-current liabilities	88,656	89,302	92,987
<b>Total non-current liabilities</b>	<b>965,535</b>	<b>472,601</b>	<b>762,611</b>
<b>Total liabilities</b>	<b>2,930,097</b>	<b>2,003,456</b>	<b>2,121,410</b>
<b>Equity attributable to owners of parent</b>			
Share capital			
Ordinary share	2,847,155	2,843,767	2,800,688
<b>Total Share Capital</b>	<b>2,847,155</b>	<b>2,843,767</b>	<b>2,800,688</b>
Capital surplus			
Capital surplus, additional paid-in capital	1,316,514	1,300,515	1,098,451
Capital surplus, employee share options	0	0	0
Capital surplus, share options	18,127	2,260	13,579
Capital Surplus, restricted stock	670	670	670
Capital surplus, others	10,494	10,494	10,494
<b>Total capital surplus</b>	<b>1,345,805</b>	<b>1,313,939</b>	<b>1,123,194</b>
Retained earnings			
Legal reserve	63,445	63,445	62,093
Unappropriated retained earnings (accumulated deficit)	231,386	389,838	58,031
<b>Total retained earnings</b>	<b>294,831</b>	<b>453,283</b>	<b>120,124</b>
Other equity interest			
Exchange differences on translation of foreign financial statements	-1,160	-910	-218
Other equity, others	0	0	0
<b>Total other equity interest</b>	<b>-1,160</b>	<b>-910</b>	<b>-218</b>
<b>Total equity attributable to owners of parent</b>	<b>4,486,631</b>	<b>4,610,079</b>	<b>4,043,788</b>
<b>Total equity</b>	<b>4,486,631</b>	<b>4,610,079</b>	<b>4,043,788</b>
<b>Total liabilities and equity</b>	<b>7,416,728</b>	<b>6,613,535</b>	<b>6,165,198</b>
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	2022/01/01To2022/03/31	2021/01/01To2021/03/31
<b>Income Statement</b>		
Total operating revenue	1,472,570	1,114,619
Total operating costs	1,190,087	1,000,482
Gross profit (loss) from operations	282,483	114,137
Gross profit (loss) from operations	282,483	114,137
Operating expenses		
Selling expenses	15,276	11,720
Administrative expenses	41,374	32,766
Research and development expenses	11,505	12,749
Total operating expenses	68,155	57,235
Net operating income (loss)	214,328	56,902
Non-operating income and expenses		
Total interest income	1,578	933
Total other income	11,010	11,070
Other gains and losses, net	4,455	-8,565
Finance costs, net	2,871	3,366
Total non-operating income and expenses	14,172	72
Profit (loss) from continuing operations before tax	228,500	56,974
Total tax expense (income)	45,700	11,395
Profit (loss) from continuing operations	182,800	45,579
Profit (loss)	182,800	45,579
Other comprehensive income		
Exchange differences on translation	-250	-666
Components of other comprehensive income that will be reclassified to profit or loss	-250	-666
Other comprehensive income, net	-250	-666
Total comprehensive income	182,550	44,913
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	182,800	45,579
Comprehensive income, attributable to owners of parent	182,550	44,913
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.64	0.16
Total basic earnings per share	0.64	0.16
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.64	0.16
Total diluted earnings per share	0.64	0.16