

Financial Statement — Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/09/30	2021/12/31	2021/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,736,459	1,550,172	1,659,482
Current financial assets at amortised cost	0	400,000	200,000
Accounts receivable, net	1,257,385	1,127,566	1,111,670
Accounts receivable due from related parties, net	303,753	192,438	177,107
Other receivables	26,832	16,159	17,933
Other receivables due from related parties	8,399	11,850	16,320
Current inventories	913,700	868,460	866,859
Prepayments	97,532	57,446	52,183
Other current assets	7,764	5,886	5,729
Total current assets	5,351,824	4,229,977	4,107,283
Non-current assets			
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	7,848
Property, plant and equipment	1,923,218	1,799,031	1,856,612
Right-of-use assets	245,647	253,681	256,703
Investment property, net	161,550	169,579	170,841
Intangible assets	53,119	53,245	53,527
Deferred tax assets	34,014	34,014	38,125
Other non-current assets	1,086	66,133	66,152
Total non-current assets	2,426,509	2,383,558	2,449,825
Total assets	7,778,333	6,613,535	6,557,108
Current liabilities			
Current borrowings	447,473	446,283	595,066
Current contract liabilities	59,702	38,395	53,555
Accounts payable	519,790	483,114	464,182
Accounts payable to related parties	1,540	1,616	177
Other payables	425,206	350,315	283,305
Other payables to related parties	33,506	38,181	37,318
Current tax liabilities	98,307	96,188	64,961
Current lease liabilities	9,657	9,894	9,845
Other current liabilities	41,917	66,869	24,342
Total current liabilities	1,637,098	1,530,855	1,532,751
Non-current liabilities			
Non-current contract liabilities	100,989	95,298	99,101
Bonds payable	482,442	0	158,264
Deferred tax liabilities	36,549	36,549	38,721
Non-current lease liabilities	245,325	251,452	253,944
Other non-current liabilities	87,562	89,302	88,046
Total non-current liabilities	952,867	472,601	638,076
Total liabilities	2,589,965	2,003,456	2,170,827
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,882,195	2,843,767	2,823,207
Total Share Capital	2,882,195	2,843,767	2,823,207
Capital surplus			
Capital surplus, additional paid-in capital	1,566,814	1,300,515	1,203,815
Capital surplus, employee share options	0	0	0
Capital surplus, share options	22,599	2,260	7,660
Capital Surplus, restricted stock	670	670	670
Capital surplus, others	10,494	10,494	10,494
Total capital surplus	1,600,577	1,313,939	1,222,639
Retained earnings			
Legal reserve	101,319	63,445	63,445
Special reserve	910	0	0
Unappropriated retained earnings (accumulated deficit)	605,189	389,838	277,554
Total retained earnings	707,418	453,283	340,999
Other equity interest			
Exchange differences on translation of foreign financial statements	-1,822	-910	-564
Other equity, others	0	0	0
Total other equity interest	-1,822	-910	-564
Total equity attributable to owners of parent	5,188,368	4,610,079	4,386,281
Total equity	5,188,368	4,610,079	4,386,281
Total liabilities and equity	7,778,333	6,613,535	6,557,108
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	2022/3rd	2021/3rd	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Income Statement				
Total operating revenue	1,544,038	1,348,127	4,550,300	3,697,628
Total operating costs	1,237,970	1,126,578	3,652,005	3,185,717
Gross profit (loss) from operations	306,068	221,549	898,295	511,911
Gross profit (loss) from operations	306,068	221,549	898,295	511,911
Operating expenses				
Selling expenses	16,158	14,275	47,243	37,923
Administrative expenses	47,071	35,645	135,059	102,576
Research and development expenses	27,120	19,609	47,212	49,124
Total operating expenses	90,349	69,529	229,514	189,623
Net operating income (loss)	215,719	152,020	668,781	322,288
Non-operating income and expenses				
Total interest income	3,754	1,319	7,654	3,377
Total other income	11,293	11,014	33,205	32,966
Other gains and losses, net	29,263	-261	49,777	-15,417
Finance costs, net	7,530	3,207	15,061	9,784
Total non-operating income and expenses	36,780	8,865	75,575	11,142
Profit (loss) from continuing operations before tax	252,499	160,885	744,356	333,430
Total tax expense (income)	50,598	32,467	148,969	66,976
Profit (loss) from continuing operations	201,901	128,418	595,387	266,454
Profit (loss)	201,901	128,418	595,387	266,454
Other comprehensive income				
Exchange differences on translation	79	-123	-912	-1,012
Components of other comprehensive income that will be reclassified to profit or loss	79	-123	-912	-1,012
Other comprehensive income, net	79	-123	-912	-1,012
Total comprehensive income	201,980	128,295	594,475	265,442
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	201,901	128,418	595,387	266,454
Comprehensive income, attributable to owners of parent	201,980	128,295	594,475	265,442
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.70	0.46	2.08	0.95
Total basic earnings per share	0.70	0.46	2.08	0.95
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.69	0.46	2.05	0.95
Total diluted earnings per share	0.69	0.46	2.05	0.95