

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/12/31	2021/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	2,841,411	1,550,172
Current financial assets at amortised cost	0	400,000
Accounts receivable, net	1,025,940	1,127,566
Accounts receivable due from related parties, net	207,799	192,438
Other receivables	27,584	16,159
Other receivables due from related parties	8,472	11,850
Current inventories	947,076	868,460
Prepayments	93,490	57,446
Other current assets	9,766	5,886
Total current assets	5,161,538	4,229,977
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	17	17
Non-current financial assets at amortised cost	13,565	7,858
Property, plant and equipment	2,008,385	1,799,031
Right-of-use assets	242,625	253,681
Investment property, net	160,320	169,579
Intangible assets	52,520	53,245
Deferred tax assets	32,095	34,014
Other non-current assets	1,109	66,133
Total non-current assets	2,510,636	2,383,558
Total assets	7,672,174	6,613,535
Current liabilities		
Current borrowings	178,624	446,283
Current contract liabilities	42,574	38,395
Accounts payable	419,139	483,114
Accounts payable to related parties	1,885	1,616
Other payables	621,779	350,315
Other payables to related parties	36,083	38,181
Current tax liabilities	120,663	96,188
Current lease liabilities	9,532	9,894
Other current liabilities	22,430	66,869
Total current liabilities	1,452,709	1,530,855
Non-current liabilities		
Non-current contract liabilities	77,065	95,298
Bonds payable	484,170	0
Deferred tax liabilities	36,148	36,549
Non-current lease liabilities	242,962	251,452
Other non-current liabilities	75,433	89,302
Total non-current liabilities	915,778	472,601
Total liabilities	2,368,487	2,003,456
Equity attributable to owners of parent		
Share capital		
Ordinary share	2,885,394	2,843,767
Total Share Capital	2,885,394	2,843,767
Capital surplus		
Capital surplus, additional paid-in capital	1,581,843	1,300,515
Capital surplus, employee share options	0	0
Capital surplus, share options	21,757	2,260
Capital Surplus, restricted stock	670	670
Capital surplus, others	10,508	10,494
Total capital surplus	1,614,778	1,313,939
Retained earnings		
Legal reserve	101,319	63,445
Special reserve	910	0
Unappropriated retained earnings (accumulated deficit)	702,441	389,838
Total retained earnings	804,670	453,283
Other equity interest		
Exchange differences on translation of foreign financial statements	-1,155	-910
Other equity, others	0	0
Total other equity interest	-1,155	-910
Total equity attributable to owners of parent	5,303,687	4,610,079
Total equity	5,303,687	4,610,079
Total liabilities and equity	7,672,174	6,613,535
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	2022/4th	2021/4th
Income Statement		
Total operating revenue	5,899,587	5,043,332
Total operating costs	4,797,706	4,316,899
Gross profit (loss) from operations	1,101,881	726,433
Gross profit (loss) from operations	1,101,881	726,433
Operating expenses		
Selling expenses	61,365	54,408
Administrative expenses	185,626	139,392
Research and development expenses	70,091	68,520
Total operating expenses	317,082	262,320
Net operating income (loss)	784,799	464,113
Non-operating income and expenses		
Total interest income	14,058	4,956
Total other income	44,138	45,513
Other gains and losses, net	32,893	-21,249
Finance costs, net	21,223	12,664
Total non-operating income and expenses	69,866	16,556
Profit (loss) from continuing operations before tax	854,665	480,669
Total tax expense (income)	173,394	100,139
Profit (loss) from continuing operations	681,271	380,530
Profit (loss)	681,271	380,530
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	11,368	-1,792
Components of other comprehensive income that will not be reclassified to profit or loss	11,368	-1,792
Exchange differences on translation	-245	-1,358
Components of other comprehensive income that will be reclassified to profit or loss	-245	-1,358
Other comprehensive income, net	11,123	-3,150
Total comprehensive income	692,394	377,380
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	681,271	380,530
Comprehensive income, attributable to owners of parent	692,394	377,380
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	2.38	1.35
Total basic earnings per share	2.38	1.35
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	2.36	1.35
Total diluted earnings per share	2.36	1.35