

Financial Statement – Balance Sheet

Provided by: Unizyx Holding Corporation

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/03/31	2017/12/31	2017/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	2,860,242	3,181,431	3,626,244
Current financial assets at fair value through profit or loss	3,279	4,587	5,283
Accounts receivable, net	4,240,011	4,666,541	3,964,290
Accounts receivable due from related parties, net	1,334	1,063	792
Other receivables due from related parties	221,190	217,317	249,079
Current inventories	3,627,110	3,233,873	3,364,793
Inventories, manufacturing business	3,627,110	3,233,873	3,364,793
Other current assets	391,846	334,071	361,841
Other current financial assets	26,874	27,945	43,461
Other current assets, others	364,972	306,126	318,380
Total current assets	11,345,012	11,638,883	11,572,322
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	8,921	0	0
Non-current financial assets at cost	0	30,373	30,373
Investments accounted for using equity method	69,740	72,825	71,771
Property, plant and equipment	1,891,398	1,930,150	1,907,489
Intangible assets	124,632	135,171	110,854
Deferred tax assets	440,284	434,769	324,644
Other non-current assets	169,699	167,103	127,489
Guarantee deposits paid	40,369	42,483	28,849
Net defined benefit asset, non-current	66,735	65,877	48,543
Other non-current financial assets	32,776	32,537	33,784
Other non-current financial assets, others	32,776	32,537	33,784
Long-term Lease Prepayments	8,232	8,145	8,030
Other non-current assets, others	21,587	18,061	8,283
Other non-current assets, others	21,587	18,061	8,283
Total non-current assets	2,704,674	2,770,391	2,572,620
Total assets	14,049,686	14,409,274	14,144,942
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	797,828	621,467	685,072
Short-term notes and bills payable	200,000	200,000	200,000
Short-term notes and bills payable	200,000	200,000	200,000
Current financial liabilities at fair value through profit or loss	20,453	2,933	0
Accounts payable	3,392,354	3,565,010	3,257,454
Accounts payable to related parties	0	840	909
Accounts payable to related parties	0	840	909
Other payables	490,253	574,803	469,338
Wages and salaries payable	490,253	574,803	469,338
Other payables to related parties	0	0	4,069
Current tax liabilities	44,877	31,694	60,750
Current provisions	212,307	214,791	157,203
Other current liabilities	751,164	989,551	896,383
Advance receipts	1,820	60,784	53,076
Other current liabilities, others	749,344	928,767	843,307
Total current liabilities	5,909,236	6,201,089	5,731,178
Non-current liabilities			
Deferred tax liabilities	228,027	221,082	208,814
Other non-current liabilities	3,791	3,736	4,454
Net defined benefit liability, non-current	3,078	3,027	2,561
Guarantee deposits received	713	709	1,893
Total non-current liabilities	231,818	224,818	213,268
Total liabilities	6,141,054	6,425,907	5,944,446
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,411,773	4,411,773	4,411,773
Total capital stock	4,411,773	4,411,773	4,411,773
Capital surplus			
Total capital surplus	3,721,738	3,720,573	3,718,694
Retained earnings			
Total retained earnings	70,223	126,249	484,362
Other equity interest			
Total other equity interest	-237,626	-221,386	-335,409
Treasury shares	120,861	120,861	120,861
Total equity attributable to owners of parent	7,845,247	7,916,348	8,158,559
Non-controlling interests	63,385	67,019	41,937
Total equity	7,908,632	7,983,367	8,200,496
Total liabilities and equity	14,049,686	14,409,274	14,144,942
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	9,391,262	9,391,262	9,391,262

Financial Statement – Income Statement

Provided by: Unizyx Holding Corporation
 Financial year: Yearly
 Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of comprehensive income		
Operating revenue		
Total operating revenue	3,965,817	4,457,942
Operating costs		
Total operating costs	2,873,316	3,480,686
Gross profit (loss) from operations	1,092,501	977,256
Gross profit (loss) from operations	1,092,501	977,256
Operating expenses		
Selling expenses	459,685	491,871
Administrative expenses	199,766	199,751
Research and development expenses	429,528	445,216
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	32,562	0
Total operating expenses	1,121,541	1,136,838
Net operating income (loss)	-29,040	-159,582
Non-operating income and expenses		
Other income		
Other income, others	6,305	4,981
Total other income	6,305	4,981
Other gains and losses		
Other gains and losses, net	-34,208	-147,700
Finance costs		
Interest expense	3,703	3,884
Finance costs, net	3,703	3,884
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-3,085	-7,070
Total non-operating income and expenses	-34,691	-153,673
Profit (loss) from continuing operations before tax	-63,731	-313,255
Tax expense (income)		
Total tax expense (income)	14,594	-22,598
Profit (loss) from continuing operations	-78,325	-290,657
Profit (loss)	-78,325	-290,657
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-21,452	0
Components of other comprehensive income that will not be reclassified to profit or loss	-21,452	0
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	31,130	-163,399
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6,088	-27,663
Components of other comprehensive income that will be reclassified to profit or loss	25,042	-135,736
Total other comprehensive income	3,590	-135,736
Total comprehensive income	-74,735	-426,393
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-75,167	-287,452
Profit (loss), attributable to non-controlling interests	-3,158	-3,205
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-72,266	-422,514
Comprehensive income, attributable to non-controlling interests	-2,469	-3,879
Basic earnings per share		
Total basic earnings per share	-0.17	-0.67
Diluted earnings per share		
Total diluted earnings per share	-0.17	-0.67

Provided by: Unizyx Holding Corporation
 Fiscal year: Yearly
 Unit: NTS thousand

2018/03/31 Statement of Stockholders' Equity
 Unit: NTS thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,411,773	4,411,773	3,720,573	279,833	200,347	-353,031	126,249	-221,386	0	-221,386	-120,861	7,916,348	67,019	7,983,367
Effects of retrospective application and retrospective restatement						19,141	19,141		-19,141	-19,141		0		0
Equity at beginning of period after adjustments	4,411,773	4,411,773	3,720,573	279,833	200,347	-334,790	145,390	-221,386		-240,527	-120,861	7,916,348	67,019	7,983,367
Changes in equity of associates and joint ventures accounted for using equity method			1,165									1,165		-1,165
Profit (loss)						-75,167	-75,167	0		0		-75,167		-3,158
Other comprehensive income						0	0	24,353	-21,452	2,901		2,901	689	3,590
Total comprehensive income						-75,167	-75,167	24,353	-21,452	2,901		-72,266	-2,489	-74,755
Increase (decrease) in equity			1,165			-75,167	-75,167	24,353	-21,452	2,901	0	-71,101	-3,634	-74,735
Equity at end of period	4,411,773	4,411,773	3,721,738	279,833	200,347	-409,957	70,223	-197,033	-40,593	-237,628	-120,861	7,845,247	63,385	7,908,632

2017/03/31 Statement of Stockholders' Equity
 Unit: NTS thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,411,773	4,411,773	3,718,694	251,553	520,281	771,814	-200,347		-120,861	8,581,073	45,916	8,626,989
Profit (loss)					-287,452	-287,452				-287,452	-3,205	-290,657
Other comprehensive income					0	0	-135,062	-135,062		-135,062	-674	-135,736
Total comprehensive income					-287,452	-287,452	-135,062	-422,514		-422,514	-3,879	-426,393
Increase (decrease) in equity					-287,452	-287,452	-135,062	-422,514		-422,514	-3,879	-426,393
Equity at end of period	4,411,773	4,411,773	3,718,694	251,553	232,809	484,362	-335,409	-335,409	-120,861	8,158,559	41,937	8,200,496

Financial Statement – Statements of Cash Flows

Provided by: Unizyx Holding Corporation

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-63,731	-313,255
Profit (loss) before tax	-63,731	-313,255
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	64,622	63,660
Amortization expense	19,507	13,462
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	32,562	6,925
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	19,966	-191
Interest expense	3,703	3,884
Interest income	-5,222	-3,810
Share of loss (profit) of associates and joint ventures accounted for using equity method	3,085	7,070
Loss (gain) on disposal of property, plan and equipment	-44	-6,529
Other adjustments to reconcile profit (loss)	35,064	191,824
Total adjustments to reconcile profit (loss)	173,243	276,295
Changes in operating assets and liabilities		
Changes in operating assets		
Adjustments for decrease (increase) in financial assets held for trading	-1,138	0
Decrease (increase) in accounts receivable	421,882	1,185,349
Decrease (increase) in other receivable due from related parties	-4,602	-1,432
Adjustments for decrease (increase) in inventories	-415,340	-8,446
Adjustments for decrease (increase) in other current assets	-40,521	824
Total changes in operating assets	-39,719	1,176,295
Changes in operating liabilities		
Increase (decrease) in accounts payable	-173,496	-284,022
Increase (decrease) in other payable to related parties	0	-8,435
Adjustments for increase (decrease) in other current liabilities	-367,265	-138,186
Increase (decrease) in net defined benefit liability	-807	-844
Total changes in operating liabilities	-541,568	-431,487
Total changes in operating assets and liabilities	-581,287	744,808
Total adjustments	-408,044	1,021,103
Cash inflow (outflow) generated from operations	-471,775	707,848
Interest received	4,765	3,771
Interest paid	-3,460	-3,913
Income taxes refund (paid)	-21,650	-28,363
Net cash flows from (used in) operating activities	-492,120	679,343
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-15,317	-24,063
Proceeds from disposal of property, plant and equipment	57	6,630
Increase in refundable deposits	0	-1,104
Decrease in refundable deposits	2,114	0
Acquisition of intangible assets	-1,267	-319
Increase in other financial assets	-239	0
Decrease in other financial assets	0	30,747
Increase in other non-current assets	-9,217	-9,166
Net cash flows from (used in) investing activities	-23,869	2,725
Cash flows from (used in) financing activities		
Increase in short-term loans	180,742	131,065
Increase in short-term notes and bills payable	0	50,000
Decrease in guarantee deposits received	0	-144
Net cash flows from (used in) financing activities	180,742	180,921
Effect of exchange rate changes on cash and cash equivalents	14,058	-124,989
Net increase (decrease) in cash and cash equivalents	-321,189	738,000
Cash and cash equivalents at beginning of period	3,181,431	2,888,244
Cash and cash equivalents at end of period	2,860,242	3,626,244
Cash and cash equivalents reported in the statement of financial position	2,860,242	3,626,244