

Financial Statement – Balance Sheet

Provided by: Unizyx Holding Corporation

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/06/30	2017/12/31	2017/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	2,500,891	3,181,431	3,220,383
Current financial assets at fair value through profit or loss	2,279	4,587	4,003
Accounts receivable, net	4,783,705	4,666,541	4,294,228
Accounts receivable due from related parties, net	1,854	1,063	1,312
Other receivables due from related parties	218,640	217,317	253,512
Current inventories	3,867,316	3,233,873	3,268,264
Inventories, manufacturing business	3,867,316	3,233,873	3,268,264
Other current assets	1,155,932	334,071	448,520
Other current financial assets	711,777	27,945	41,218
Other current assets, others	444,155	306,126	407,302
Total current assets	12,530,617	11,638,883	11,490,222
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	33,921	0	0
Non-current financial assets at cost	0	30,373	30,373
Investments accounted for using equity method	63,062	72,825	65,465
Property, plant and equipment	1,841,335	1,930,150	1,930,413
Intangible assets	119,035	135,171	106,532
Deferred tax assets	468,040	434,769	338,675
Other non-current assets	160,416	167,103	128,162
Guarantee deposits paid	29,279	42,483	30,905
Net defined benefit asset, non-current	67,556	65,877	49,377
Other non-current financial assets	31,917	32,537	31,747
Other non-current financial assets, others	31,917	32,537	31,747
Long-term Lease Prepayments	8,078	8,145	8,117
Other non-current assets, others	23,586	18,061	8,016
Other non-current assets, others	23,586	18,061	8,016
Total non-current assets	2,685,809	2,770,391	2,599,620
Total assets	15,216,426	14,409,274	14,089,842
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	1,190,055	621,467	575,232
Short-term notes and bills payable	200,000	200,000	0
Short-term notes and bills payable	200,000	200,000	0
Current financial liabilities at fair value through profit or loss	0	2,933	23,257
Accounts payable	4,599,458	3,565,010	3,516,892
Accounts payable to related parties	5,351	840	16,515
Accounts payable to related parties	5,351	840	16,515
Other payables	405,417	574,803	452,268
Wages and salaries payable	405,417	574,803	364,032
Dividends payable, non-cash assets distributions	0	0	88,236
Other payables to related parties	4,705	0	1,785
Current tax liabilities	40,645	31,694	59,827
Current provisions	210,043	214,791	162,796
Other current liabilities	758,202	989,551	968,190
Advance receipts	1,646	60,784	44,692
Other current liabilities, others	756,556	928,767	923,498
Total current liabilities	7,413,876	6,201,089	5,776,762
Non-current liabilities			
Deferred tax liabilities	223,695	221,082	214,507
Other non-current liabilities	3,841	3,736	3,171
Net defined benefit liability, non-current	3,131	3,027	2,610
Guarantee deposits received	710	709	561
Total non-current liabilities	227,536	224,818	217,678
Total liabilities	7,641,412	6,425,907	5,994,440
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	-227,606	126,249	291,437
Other equity interest			
Total other equity interest	-273,164	-221,386	-248,679
Treasury shares	120,861	120,861	120,861
Total equity attributable to owners of parent	7,511,880	7,916,348	8,052,364
Non-controlling interests	63,134	67,019	43,038
Total equity	7,575,014	7,983,367	8,095,402
Total liabilities and equity	15,216,426	14,409,274	14,089,842
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	2018/2nd	2017/2nd	2018/01/01To2018/06/30	2017/01/01To2017/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	4,800,432	4,711,449	8,766,249	9,169,391
Operating costs				
Total operating costs	3,956,283	3,761,679	6,829,599	7,242,365
Gross profit (loss) from operations	844,149	949,770	1,936,650	1,927,026
Gross profit (loss) from operations	844,149	949,770	1,936,650	1,927,026
Operating expenses				
Selling expenses	638,930	486,767	1,098,615	978,638
Administrative expenses	188,080	199,773	387,846	399,524
Research and development expenses	373,081	446,437	802,609	891,653
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	19,243	0	51,805	0
Total operating expenses	1,219,334	1,132,977	2,340,875	2,269,815
Net operating income (loss)	-375,185	-183,207	-404,225	-342,789
Non-operating income and expenses				
Other income				
Other income, others	84,314	9,573	90,619	14,554
Total other income	84,314	9,573	90,619	14,554
Other gains and losses				
Other gains and losses, net	-9,540	58,019	-43,748	-89,681
Finance costs				
Interest expense	4,336	3,381	8,039	7,265
Finance costs, net	4,336	3,381	8,039	7,265
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	-6,678	-6,286	-9,763	-13,356
Total non-operating income and expenses	63,760	57,925	29,069	-95,748
Profit (loss) from continuing operations before tax	-311,425	-125,282	-375,156	-438,537
Tax expense (income)				
Total tax expense (income)	-13,993	-21,300	601	-43,898
Profit (loss) from continuing operations	-297,432	-103,982	-375,757	-394,639
Profit (loss)	-297,432	-103,982	-375,757	-394,639
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	0	0	-21,452	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	-21,452	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-45,070	104,888	-13,940	-58,511
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-8,884	17,764	-2,796	-9,899
Components of other comprehensive income that will be reclassified to profit or loss	-36,186	87,124	-11,144	-48,612
Total other comprehensive income	-36,186	87,124	-32,596	-48,612
Total comprehensive income	-333,618	-16,858	-408,353	-443,251
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-297,829	-104,689	-372,996	-392,141
Profit (loss), attributable to non-controlling interests	397	707	-2,761	-2,498
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-333,367	-17,959	-405,633	-440,473
Comprehensive income, attributable to non-controlling interests	-251	1,101	-2,720	-2,778
Basic earnings per share				
Total basic earnings per share	-0.69	-0.24	-0.86	-0.91
Diluted earnings per share				
Total diluted earnings per share	-0.69	-0.24	-0.86	-0.91

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

2018/06/30 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	Unrealized 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		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		-19,141	-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	0
Profit (loss)						-372,996	-372,996	0				-372,996	-2,761	-375,757
Other comprehensive income						0	0	-11,185				-32,637	41	-32,596
Total comprehensive income						-372,996	-372,996	-11,185		-21,452		-405,633	-2,720	-408,353
Increase (decrease) in equity			1,165			-372,996	-372,996	-11,185		-21,452	-32,637	-404,468	-3,895	-408,363
Equity at end of period	4,411,773	4,411,773	3,721,738	279,833	200,347	-707,786	-227,606	-232,571		-40,593	-273,164	7,511,880	63,134	7,575,014

2017/06/30 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	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	281,553	200,347	529,281	771,814	-200,347		-200,347	-120,861	8,581,073	45,816	8,626,889
Legal reserve appropriated				29,280		-29,280	0					0		0
Special reserve appropriated					200,347	-200,347	0					0		0
Cash dividends of ordinary share						-88,236	-88,236					-88,236		-88,236
Profit (loss)						-392,141	-392,141					-392,141	-2,498	-394,639
Other comprehensive income						0	0	-48,332				-48,332	280	-48,052
Total comprehensive income						-392,141	-392,141	-48,332				-440,473	-2,778	-443,251
Increase (decrease) in equity				28,280	200,347	-709,004	-480,377	-48,332				-528,709	-2,778	-531,487
Equity at end of period	4,411,773	4,411,773	3,718,694	279,833	200,347	-188,743	291,437	-248,679		-248,679	-120,861	8,052,364	43,038	8,095,402

Financial Statement – Statements of Cash Flows

Provided by: Unizyx Holding Corporation

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/06/30	2017/01/01To2017/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-375,156	-438,537
Profit (loss) before tax	-375,156	-438,537
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	129,871	126,269
Amortization expense	39,798	22,712
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	51,805	12,716
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-32,999	23,287
Interest expense	8,039	7,265
Interest income	-9,589	-9,157
Share of loss (profit) of associates and joint ventures accounted for using equity method	9,763	13,356
Loss (gain) on disposal of property, plant and equipment	-33	-6,453
Other adjustments to reconcile profit (loss)	162,393	309,386
Total adjustments to reconcile profit (loss)	359,048	499,381
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	32,374	1,059
Decrease (increase) in accounts receivable	-140,922	1,082,826
Decrease (increase) in other receivable due from related parties	-1,572	-253,211
Adjustments for decrease (increase) in inventories	-766,432	-28,459
Adjustments for decrease (increase) in other current assets	-105,962	-83,704
Total changes in operating assets	-982,514	718,511
Changes in operating liabilities		
Increase (decrease) in accounts payable	1,038,959	-8,978
Increase (decrease) in other payable to related parties	4,705	-10,719
Adjustments for increase (decrease) in other current liabilities	-460,967	-166,214
Increase (decrease) in net defined benefit liability	-1,575	-1,629
Total changes in operating liabilities	581,122	-187,540
Total changes in operating assets and liabilities	-401,392	530,971
Total adjustments	-42,344	1,030,352
Cash inflow (outflow) generated from operations	-417,500	591,815
Interest received	8,326	8,697
Interest paid	-7,640	-7,359
Income taxes refund (paid)	-44,423	-29,591
Net cash flows from (used in) operating activities	-461,237	563,832
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-25,000	0
Acquisition of property, plant and equipment	-38,441	-93,023
Proceeds from disposal of property, plant and equipment	57	6,595
Increase in refundable deposits	0	-3,160
Decrease in refundable deposits	13,204	0
Acquisition of intangible assets	-9,090	-5,885
Increase in other financial assets	-689,380	0
Decrease in other financial assets	0	30,784
Increase in other non-current assets	-19,342	-7,018
Net cash flows from (used in) investing activities	-767,992	-71,707
Cash flows from (used in) financing activities		
Increase in short-term loans	582,919	25,534
Decrease in short-term notes and bills payable	0	-150,000
Decrease in guarantee deposits received	0	-1,476
Net cash flows from (used in) financing activities	582,919	-125,942
Effect of exchange rate changes on cash and cash equivalents	-34,230	-34,044
Net increase (decrease) in cash and cash equivalents	-680,540	332,139
Cash and cash equivalents at beginning of period	3,181,431	2,888,244
Cash and cash equivalents at end of period	2,500,891	3,220,383
Cash and cash equivalents reported in the statement of financial position	2,500,891	3,220,383