

Financial Statement – Balance Sheet

Provided by: Unizyx Holding Corporation

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	2,228,010	3,181,431	3,205,134
Current financial assets at fair value through profit or loss	4,261	4,587	8,374
Accounts receivable, net	6,034,006	4,666,541	4,895,651
Accounts receivable due from related parties, net	3,013	1,063	1,752
Other receivables due from related parties	211,225	217,317	257,160
Current inventories	4,979,958	3,233,873	3,681,273
Inventories, manufacturing business	4,979,958	3,233,873	3,681,273
Other current assets	1,211,006	334,071	446,227
Other current financial assets	713,221	27,945	44,232
Other current assets, others	497,785	306,126	401,995
Total current assets	14,671,479	11,638,883	12,495,571
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	35,482	0	0
Non-current financial assets at cost	0	30,373	30,373
Investments accounted for using equity method	56,015	72,825	62,241
Property, plant and equipment	1,767,355	1,930,150	1,907,631
Intangible assets	122,301	135,171	129,700
Deferred tax assets	484,037	434,769	333,174
Other non-current assets	158,787	167,103	139,981
Guarantee deposits paid	32,857	42,483	42,319
Net defined benefit asset, non-current	68,388	65,877	50,174
Other non-current financial assets	32,203	32,537	31,919
Other non-current financial assets, others	32,203	32,537	31,919
Long-term Lease Prepayments	7,746	8,145	8,177
Other non-current assets, others	17,593	18,061	7,392
Other non-current assets, others	17,593	18,061	7,392
Total non-current assets	2,623,977	2,770,391	2,603,100
Total assets	17,295,456	14,409,274	15,098,671
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	1,595,066	621,467	614,961
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	0	2,933	8,225
Accounts payable	5,973,499	3,565,010	4,213,697
Accounts payable to related parties	7,701	840	0
Accounts payable to related parties	7,701	840	0
Other payables	412,722	574,803	378,884
Wages and salaries payable	412,722	574,803	378,884
Other payables to related parties	5,060	0	6,652
Current tax liabilities	41,349	31,694	62,020
Current provisions	539,214	214,791	170,623
Other current liabilities	986,314	989,551	1,042,917
Advance receipts	1,583	60,784	82,258
Other current liabilities, others	984,731	928,767	960,659
Total current liabilities	9,760,925	6,201,089	6,697,979
Non-current liabilities			
Deferred tax liabilities	210,747	221,082	219,379
Other non-current liabilities	4,075	3,736	3,171
Net defined benefit liability, non-current	3,177	3,027	2,657
Guarantee deposits received	898	709	514
Total non-current liabilities	214,822	224,818	222,550
Total liabilities	9,975,747	6,425,907	6,920,529
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	3,720,573
Retained earnings			
Total retained earnings	-393,097	126,249	317,538
Other equity interest			
Total other equity interest	-366,617	-221,386	-196,048
Treasury shares	120,861	120,861	120,861
Total equity attributable to owners of parent	7,252,936	7,916,348	8,132,975
Non-controlling interests			
Total equity	7,319,709	7,983,367	8,178,142
Total liabilities and equity	17,295,456	14,409,274	15,098,671
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	2018/3rd	2017/3rd	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	6,296,750	5,015,749	15,062,999	14,185,140
Operating costs				
Total operating costs	5,291,158	3,767,119	12,120,757	11,009,484
Gross profit (loss) from operations	1,005,592	1,248,630	2,942,242	3,175,656
Gross profit (loss) from operations	1,005,592	1,248,630	2,942,242	3,175,656
Operating expenses				
Selling expenses	537,800	504,376	1,636,415	1,483,014
Administrative expenses	193,534	214,619	581,380	614,143
Research and development expenses	452,216	490,593	1,254,825	1,382,246
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	30,954	0	82,759	0
Total operating expenses	1,214,504	1,209,588	3,555,379	3,479,403
Net operating income (loss)	-208,912	39,042	-613,137	-303,747
Non-operating income and expenses				
Other income				
Other income, others	83,668	5,587	174,287	20,141
Total other income	83,668	5,587	174,287	20,141
Other gains and losses				
Other gains and losses, net	-14,276	22,460	-58,024	-67,221
Finance costs				
Interest expense	11,649	4,192	19,688	11,457
Finance costs, net	11,649	4,192	19,688	11,457
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	-7,047	-3,225	-16,810	-16,581
Total non-operating income and expenses	50,696	20,630	79,765	-75,118
Profit (loss) from continuing operations before tax	-158,216	59,672	-533,372	-378,865
Tax expense (income)				
Total tax expense (income)	4,728	31,833	5,329	-12,065
Profit (loss) from continuing operations	-162,944	27,839	-538,701	-366,800
Profit (loss)	-162,944	27,839	-538,701	-366,800
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	-115,725	63,802	-129,665	5,291
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-23,364	10,780	-26,160	881
Components of other comprehensive income that will be reclassified to profit or loss	-92,361	53,022	-103,505	4,410
Other comprehensive income, net	-92,361	53,022	-124,957	4,410
Total comprehensive income	-255,305	80,861	-663,658	-362,390
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-165,491	26,101	-538,487	-366,040
Profit (loss), attributable to non-controlling interests	2,547	1,738	-214	-760
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-258,944	78,732	-664,577	-361,741
Comprehensive income, attributable to non-controlling interests	3,639	2,129	919	-649
Basic earnings per share				
Total basic earnings per share	-0.38	0.06	-1.25	-0.85
Diluted earnings per share				
Total diluted earnings per share	-0.38	0.06	-1.25	-0.85

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

2018/09/30 Statement of Stockholders' Equity

Unit: NT\$ 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	-353,931	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	-19,141	-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)						-538,487	-538,487	0	0	0	0	-538,487		-214
Other comprehensive income						0	0	-104,638	-21,452	-126,090	0	-126,090		-124,957
Total comprehensive income						-538,487	-538,487	-104,638	-21,452	-126,090	0	-126,090		-663,658
Increase (decrease) in equity			1,165			-538,487	-538,487	-104,638	-21,452	-126,090	0	-126,090		-663,658
Equity at end of period	4,411,773	4,411,773	3,721,738	279,833	200,347	-873,277	-393,097	-326,024	-40,593	-366,617	-120,861	7,252,936	66,773	7,319,709

2017/09/30 Statement of Stockholders' Equity

Unit: NT\$ 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	251,553		520,261	771,814	-200,347	-200,347	-120,861	8,581,073	45,816	8,626,889
Legal reserve appropriated				28,280		-28,280	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)						-366,040	-366,040				-366,040		-366,800
Other comprehensive income						0	0	4,299	4,299		4,299		4,410
Total comprehensive income						-366,040	-366,040	4,299	4,299	0	-361,741		-362,390
Adjustments of capital surplus for company's cash dividends received by subsidiaries			1,879								1,879		1,879
Increase (decrease) in equity			1,879	28,280	200,347	-682,903	-454,276	4,299	4,299	0	-448,056		-448,747
Equity at end of period	4,411,773	4,411,773	3,720,573	279,833	200,347	-162,642	317,538	-196,046	-196,046	-120,861	8,132,975	45,167	8,178,142

Financial Statement – Statements of Cash Flows

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

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-533,372	-378,865
Profit (loss) before tax	-533,372	-378,865
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	192,309	189,722
Amortization expense	61,627	35,309
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	82,759	19,724
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-35,384	41,322
Interest expense	19,688	11,457
Net (loss) gain arising from derecognition of financial assets measured at amortised cost	0	-1,178
Interest income	-13,086	-13,087
Share of loss (profit) of associates and joint ventures accounted for using equity method	16,810	16,581
Loss (gain) on disposal of property, plan and equipment	-87	-6,287
Other adjustments to reconcile profit (loss)	533,095	377,257
Total adjustments to reconcile profit (loss)	857,731	670,820
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	32,777	-36,379
Decrease (increase) in accounts receivable	-1,423,066	205,931
Decrease (increase) in other receivable due from related parties	7,240	-1,431
Decrease (increase) in inventories	-1,893,770	-477,856
Decrease (increase) in other current assets	-172,976	-83,939
Total changes in operating assets	-3,449,795	-393,674
Changes in operating liabilities		
Increase (decrease) in accounts payable	2,415,350	671,312
Increase (decrease) in other payable to related parties	5,060	-5,852
Increase (decrease) in other current liabilities	-239,367	-58,349
Increase (decrease) in net defined benefit liability	-2,361	-2,379
Total changes in operating liabilities	2,178,682	604,732
Total changes in operating assets and liabilities	-1,271,113	211,058
Total adjustments	-413,382	881,878
Cash inflow (outflow) generated from operations	-946,754	503,013
Interest received	11,973	13,423
Interest paid	-19,181	-11,393
Income taxes refund (paid)	-65,359	-98,563
Net cash flows from (used in) operating activities	-1,019,321	406,480
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-26,561	0
Proceeds from disposal of financial assets at cost	0	1,178
Acquisition of property, plant and equipment	-59,071	-122,995
Proceeds from disposal of property, plant and equipment	2,011	7,314
Increase in refundable deposits	0	-14,574
Decrease in refundable deposits	9,626	0
Acquisition of intangible assets	-25,087	-11,547
Increase in other financial assets	-659,666	0
Decrease in other financial assets	0	32,612
Increase in other non-current assets	-23,262	-7,018
Net cash flows from (used in) investing activities	-782,010	-115,030
Cash flows from (used in) financing activities		
Increase in short-term loans	1,019,399	66,149
Increase in short-term notes and bills payable	0	50,000
Increase in guarantee deposits received	195	0
Decrease in guarantee deposits received	0	-1,523
Cash dividends paid	0	-86,357
Net cash flows from (used in) financing activities	1,019,594	28,269
Effect of exchange rate changes on cash and cash equivalents	-171,684	-2,829
Net increase (decrease) in cash and cash equivalents	-953,421	316,890
Cash and cash equivalents at beginning of period	3,181,431	2,888,244
Cash and cash equivalents at end of period	2,228,010	3,205,134
Cash and cash equivalents reported in the statement of financial position	2,228,010	3,205,134