

3704 Unizyx Holding Corporation  
2022Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2022/6/30	2021/12/31	2021/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	2,990,531	5,293,484	3,443,771
1110	Current financial assets at fair value through profit or loss	109,046	147,076	173,689
1136	Current financial assets at amortised cost	242,459	281,149	70,159
1170	Accounts receivable, net	5,797,425	5,520,935	5,916,682
1180	Accounts receivable due from related parties, net	62,964	21,995	8,091
1210	Other receivables due from related parties	5,655	3,071	5,741
130X	Current inventories	7,460,320	6,212,269	4,903,462
1470	Other current assets	846,188	524,634	737,637
1476	Other current financial assets	35,548	28,415	81,605
1479	Other current assets, others	810,640	496,219	656,032
11XX	Total current assets	17,514,588	18,004,613	15,259,232
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	25,713	25,713	26,999
1535	Non-current financial assets at amortised cost	108,625	104,659	126,346
1550	Investments accounted for using equity method	45,807	16,292	20,430
1600	Property, plant and equipment	1,780,922	1,699,145	1,653,230
1755	Right-of-use assets	399,127	418,997	443,806
1780	Intangible assets	342,112	361,893	227,660
1840	Deferred tax assets	574,745	547,606	526,443
1900	Other non-current assets	224,265	214,756	227,093
1920	Guarantee deposits paid	149,369	135,391	144,460
1975	Net defined benefit asset, non-current	65,970	66,075	69,701
1990	Other non-current assets, others	8,926	13,290	12,932
15XX	Total non-current assets	3,501,316	3,389,061	3,252,007
1XXX	Total assets	21,015,904	21,393,674	18,511,239
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	1,349,340	1,557,000	1,791,540
2110	Short-term notes and bills payable	0	200,000	200,000
2120	Current financial liabilities at fair value through profit or loss	0	124	154
2130	Current contract liabilities	63,576	175,314	59,810
2170	Accounts payable	5,336,332	4,820,240	4,711,411
2180	Accounts payable to related parties	12,435	181,775	75,420
2200	Other payables	611,669	867,201	570,626
2201	Wages and salaries payable	611,669	867,201	570,626
2220	Other payables to related parties	1,104	8,618	4,173
2230	Current tax liabilities	174,716	179,272	181,099
2250	Current provisions	462,310	495,545	558,236
2280	Current lease liabilities	34,183	39,181	43,514
2300	Other current liabilities	1,272,013	1,000,059	1,108,495
2399	Other current liabilities, others	1,272,013	1,000,059	1,108,495
21XX	Total current liabilities	9,317,678	9,524,329	9,304,478
	Non-current liabilities			
2530	Bonds payable	1,896,645	1,896,234	0
2570	Deferred tax liabilities	340,989	339,904	245,364
2580	Non-current lease liabilities	385,215	399,908	419,974
2600	Other non-current liabilities	13,883	13,690	6,218
2640	Net defined benefit liability, non-current	13,020	12,979	5,496
2645	Guarantee deposits received	863	711	722
25XX	Total non-current liabilities	2,636,732	2,649,736	671,556
2XXX	Total liabilities	11,954,410	12,174,065	9,976,034
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	4,423,968	4,490,008	4,483,478
3140	Advance receipts for share capital	1,960	46,140	1,760
3100	Total Share Capital	4,425,928	4,536,148	4,485,238

	Capital surplus			
3200	Total capital surplus	3,442,465	3,680,924	3,660,841
	Retained earnings			
3300	Total retained earnings	1,688,001	1,513,771	941,555
	Other equity interest			
3400	Total other equity interest	(546,343)	(462,103)	(472,033)
3500	Treasury shares	(104,839)	(198,448)	(104,839)
31XX	Total equity attributable to owners of parent	8,905,212	9,070,292	8,510,762
36XX	Non-controlling interests	156,282	149,317	24,443
3XXX	Total equity	9,061,494	9,219,609	8,535,205
3X2X	Total liabilities and equity	21,015,904	21,393,674	18,511,239
3998	Equivalent issue shares of advance receipts for ordinary share	196,000	4,614,000	176,000
3999	Number of shares in entity held by entity and by its subsidiaries	8,146,262	11,082,262	8,146,262

Unit: NT\$ thousands EPS Unit: NT\$

Statement of Comprehensive Income					
Code	Accounting Title	2022/4/1To6/30	2021/4/1To6/30	2022/1/1To6/30	2021/1/1To6/30
	Operating revenue				
4000	Total operating revenue	6,228,595	6,084,387	13,257,774	12,961,259
	Operating costs				
5000	Total operating costs	4,767,015	4,659,047	10,431,981	10,204,893
5900	Gross profit (loss) from operations	1,461,580	1,425,340	2,825,793	2,756,366
5950	Gross profit (loss) from operations	1,461,580	1,425,340	2,825,793	2,756,366
	Operating expenses				
6100	Selling expenses	534,569	485,242	1,038,512	981,293
6200	Administrative expenses	224,020	188,780	442,305	400,873
6300	Research and development expenses	424,659	395,155	849,811	793,168
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	31,110	15,087	48,022	17,407
6000	Total operating expenses	1,214,358	1,084,264	2,378,650	2,192,741
6900	Net operating income (loss)	247,222	341,076	447,143	563,625
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	8,162	2,517	14,351	4,761
	Other income				
7010	Total other income	19,438	4,296	24,659	27,414
	Other gains and losses				
7590	Miscellaneous disbursements	(123,147)	(6,621)	(182,815)	(84,819)
7630	Foreign exchange losses	257,341	(76,596)	82,441	76,489
7020	Other gains and losses, net	(134,194)	83,217	100,374	8,330
	Finance costs				
7510	Interest expense	15,436	5,520	24,750	10,323
7050	Finance costs, net	15,436	5,520	24,750	10,323
	Share of profit (loss) of associates and joint ventures accounted for using equity method				
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(1,166)	233	(2,174)	(1,266)
7000	Total non-operating income and expenses	(123,196)	84,743	112,460	28,916
7900	Profit (loss) from continuing operations before tax	124,026	425,819	559,603	592,541
	Tax expense (income)				
7950	Total tax expense (income)	44,457	58,627	154,801	99,405
8000	Profit (loss) from continuing operations	79,569	367,192	404,802	493,136
8200	Profit (loss)	79,569	367,192	404,802	493,136
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	(77,815)	(99,952)	(101,146)	(150,970)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(11,521)	(19,936)	(16,287)	(30,031)
8360	Components of other comprehensive income that will be reclassified to profit or loss	(66,294)	(80,016)	(84,859)	(120,939)
8300	Total other comprehensive income	(66,294)	(80,016)	(84,859)	(120,939)
8500	Total comprehensive income	13,275	287,176	319,943	372,197
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	73,876	367,210	399,569	494,075
8620	Profit (loss), attributable to non-controlling interests	5,693	(18)	5,233	(939)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	8,699	287,466	315,329	373,952
8720	Comprehensive income, attributable to non-controlling interests	4,576	(290)	4,614	(1,755)
	Basic earnings per share				
9750	Total basic earnings per share	0.17	0.84	0.91	1.12
	Diluted earnings per share				
9850	Total diluted earnings per share	0.17	0.82	0.91	1.10

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## Statements of Cash Flows

Code	Accounting Title	2022/1/1To6/30	2021/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	559,603	592,541
A10000	Profit (loss) before tax	559,603	592,541
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	142,713	131,120
A20200	Amortization expense	54,044	40,557
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	48,022	17,407
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(185,805)	(78,304)
A20900	Interest expense	24,750	10,323
A21200	Interest income	(14,351)	(4,761)
A21300	Dividend income	(7,431)	(808)
A21900	Share-based payments	22,130	20,329
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	2,174	1,266
A22500	Loss (gain) on disposal of property, plan and equipment	(178)	(3,798)
A29900	Other adjustments to reconcile profit (loss)	223,187	32,380
A20010	Total adjustments to reconcile profit (loss)	309,255	165,711
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31115	Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	237,273	(13,430)
A31150	Decrease (increase) in accounts receivable	(368,565)	(94,773)
A31190	Decrease (increase) in other receivable due from related parties	(2,584)	218
A31200	Adjustments for decrease (increase) in inventories	(1,473,150)	50,623
A31990	Decrease (increase) in other operating assets	(308,808)	285,018
A31000	Total changes in operating assets	(1,915,834)	227,656
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	346,752	(992,533)
A32190	Increase (decrease) in other payable to related parties	(7,514)	(42,316)
A32240	Increase (decrease) in net defined benefit liability	146	82
A32990	Increase (decrease) in other operating liabilities	(392,006)	(644,109)
A32000	Total changes in operating liabilities	(52,622)	(1,678,876)
A30000	Total changes in operating assets and liabilities	(1,968,456)	(1,451,220)
A20000	Total adjustments	(1,659,201)	(1,285,509)
A33000	Cash inflow (outflow) generated from operations	(1,099,598)	(692,968)
A33100	Interest received	11,990	5,358
A33200	Dividends received	5,683	3,171
A33300	Interest paid	(16,566)	(10,361)
A33500	Income taxes refund (paid)	(169,678)	(22,244)
AAAA	Net cash flows from (used in) operating activities	(1,268,169)	(717,044)
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(368,219)	(129,569)
B00060	Proceeds from repayments of financial assets at amortised cost	407,058	569,000
B00100	Acquisition of financial assets at fair value through profit or loss	(143,348)	(234,985)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	129,786	106,825
B01800	Acquisition of investments accounted for using equity method	(20,000)	0
B02200	Net cash flow from acquisition of subsidiaries	0	(8,755)
B02700	Acquisition of property, plant and equipment	(186,047)	(184,688)
B02800	Proceeds from disposal of property, plant and equipment	858	4,669
B03700	Increase in refundable deposits	(13,978)	(12,770)
B04500	Acquisition of intangible assets	(26,188)	(1,498)
B06700	Increase in other non-current assets	(1,028)	(6,304)
BBBB	Net cash flows from (used in) investing activities	(221,106)	101,925
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	8,401,831	8,591,046
C00200	Decrease in short-term loans	(8,603,214)	(8,412,208)
C00500	Increase in short-term notes and bills payable	220,000	590,000
C00600	Decrease in short-term notes and bills payable	(420,000)	(690,000)
C03000	Increase in guarantee deposits received	148	150
C04020	Payments of lease liabilities	(20,427)	(24,240)
C04800	Exercise of employee share options	27,872	10,736
C04900	Payments to acquire treasury shares	(312,483)	0
C05000	Proceeds from sale of treasury shares	0	50,532

C09900	Other financing activities		0	2
CCCC	Net cash flows from (used in) financing activities		(706,273)	116,018
DDDD	Effect of exchange rate changes on cash and cash equivalents		(107,405)	(135,287)
EEEE	Net increase (decrease) in cash and cash equivalents		(2,302,953)	(634,388)
E00100	Cash and cash equivalents at beginning of period		5,293,484	4,078,159
E00200	Cash and cash equivalents at end of period		2,990,531	3,443,771
E00210	Cash and cash equivalents reported in the statement of financial position		2,990,531	3,443,771

Unit: NT\$ thousands

		Statements of Change in Equity														
		3110	3140	3100	3200	3310	3320	3350	3300	3410	3420	3400	3500	31XX	36XX	3XXX
		Ordinary share	Advance receipts for share capital	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
A1	Equity at beginning of period	4,490,008	46,140	4,536,148	3,680,924	247,133	200,347	1,066,291	1,513,771	(402,479)	(59,624)	(462,103)	(198,448)	9,070,292	149,317	9,219,609
B1	Legal reserve appropriated					106,629		(106,629)	0					0		0
B3	Special reserve appropriated						110,193	(110,193)	0					0		0
B5	Cash dividends of ordinary share							(225,339)	(225,339)					(225,339)		(225,339)
C7	Changes in equity of associates and joint ventures accounted for using equity method				13,826									13,826		13,826
D1	Profit (loss)							399,569	399,569					399,569	5,233	404,802
D3	Other comprehensive income									(84,240)		(84,240)		(84,240)	(619)	(84,859)
D5	Total comprehensive income							399,569	399,569	(84,240)		(84,240)		315,329	4,614	319,943
L1	Purchase of treasury shares												(312,483)	(312,483)		(312,483)
L3	Retirement of treasury share	(129,360)		(129,360)	(276,732)								406,092	0		0
M7	Changes in ownership interests in subsidiaries				(105)									(105)	105	0
N1	Share-based payments	63,320	(44,180)	19,140	24,552									43,692	6,310	50,002
O1	Changes in non-controlling interests														(4,064)	(4,064)
Y1	Total increase (decrease) in equity	(66,040)	(44,180)	(110,220)	(238,459)	106,629	110,193	(42,592)	174,230	(84,240)		(84,240)	93,609	(165,080)	6,965	(158,115)
Z1	Equity at end of period	4,423,968	1,960	4,425,928	3,442,465	353,762	310,540	1,023,699	1,688,001	(486,719)	(59,624)	(546,343)	(104,839)	8,905,212	156,282	9,061,494

Unit: NT\$ thousands

		Last year's Statements of Change in Equity														
		3110	3140	3100	3200	3310	3320	3350	3300	3410	3420	3400	3500	31XX	36XX	3XXX
		Ordinary share	Advance receipts for share capital	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
A1	Equity at beginning of period	4,411,773	64,665	4,476,438	3,827,886	279,833	200,347	(32,700)	447,480	(293,572)	(58,338)	(351,910)	(120,861)	8,279,033	27,198	8,306,231
B13	Legal reserve used to offset accumulated deficits					(32,700)		32,700	0					0		0
C3	Due to donated assets received				2									2		2

C15	Cash dividends from capital surplus				(223,822)									(223,822)		(223,822)
D1	Profit (loss)							494,075	494,075					494,075	(939)	493,136
D3	Other comprehensive income							0	0	(120,123)	0	(120,123)		(120,123)	(816)	(120,939)
D5	Total comprehensive income							494,075	494,075	(120,123)	0	(120,123)		373,952	(1,755)	372,197
L7	Disposal of company's share by subsidiaries recognized as treasury share transactions				34,510			0	0				16,022	50,532		50,532
N1	Share-based payments	71,705	(62,905)	8,800	22,265									31,065	0	31,065
O1	Changes in non-controlling interests							0	0					0	(1,000)	(1,000)
Y1	Total increase (decrease) in equity	71,705	(62,905)	8,800	(167,045)	(32,700)	0	526,775	494,075	(120,123)	0	(120,123)	16,022	231,729	(2,755)	228,974
Z1	Equity at end of period	4,483,478	1,760	4,485,238	3,660,841	247,133	200,347	494,075	941,555	(413,695)	(58,338)	(472,033)	(104,839)	8,510,762	24,443	8,535,205