

3704 Unizyx Holding Corporation
2022Q3 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2022/9/30	2021/12/31	2021/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	6,456,215	5,293,484	4,507,745
1110	Current financial assets at fair value through profit or loss	143,618	147,076	169,088
1136	Current financial assets at amortised cost	20,563	281,149	22,090
1170	Accounts receivable, net	7,431,765	5,520,935	5,660,580
1180	Accounts receivable due from related parties, net	92,971	21,995	7,870
1210	Other receivables due from related parties	6,999	3,071	4,511
130X	Current inventories	7,597,674	6,212,269	5,684,187
1470	Other current assets	861,712	524,634	640,878
1476	Other current financial assets	70,172	28,415	23,793
1479	Other current assets, others	791,540	496,219	617,085
11XX	Total current assets	22,611,517	18,004,613	16,696,949
	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	124,865	104,659	106,221
1550	Investments accounted for using equity method	43,270	16,292	20,118
1600	Property, plant and equipment	1,830,538	1,699,145	1,692,623
1755	Right-of-use assets	435,343	418,997	430,948
1780	Intangible assets	322,037	361,893	325,659
1840	Deferred tax assets	566,530	547,606	522,097
1900	Other non-current assets	288,180	214,756	227,107
1920	Guarantee deposits paid	212,090	135,391	146,380
1975	Net defined benefit asset, non-current	65,940	66,075	69,687
1990	Other non-current assets, others	10,150	13,290	11,040
15XX	Total non-current assets	3,636,476	3,389,061	3,351,772
1XXX	Total assets	26,247,993	21,393,674	20,048,721
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	4,171,658	1,557,000	805,150
2110	Short-term notes and bills payable	200,000	200,000	200,000
2120	Current financial liabilities at fair value through profit or loss	0	124	0
2130	Current contract liabilities	62,744	175,314	93,614
2170	Accounts payable	6,483,416	4,820,240	4,873,025
2180	Accounts payable to related parties	4,804	181,775	142,193
2200	Other payables	737,892	867,201	646,888
2201	Wages and salaries payable	737,892	867,201	646,888
2220	Other payables to related parties	0	8,618	255
2230	Current tax liabilities	330,830	179,272	299,780
2250	Current provisions	464,095	495,545	474,423
2280	Current lease liabilities	44,537	39,181	41,502
2300	Other current liabilities	1,648,361	1,000,059	929,986
2399	Other current liabilities, others	1,648,361	1,000,059	929,986
21XX	Total current liabilities	14,148,337	9,524,329	8,506,816
	Non-current liabilities			
2530	Bonds payable	1,896,850	1,896,234	1,895,883
2570	Deferred tax liabilities	339,901	339,904	245,364
2580	Non-current lease liabilities	411,146	399,908	409,268
2600	Other non-current liabilities	13,740	13,690	6,188
2640	Net defined benefit liability, non-current	13,040	12,979	5,504
2645	Guarantee deposits received	700	711	684
25XX	Total non-current liabilities	2,661,637	2,649,736	2,556,703
2XXX	Total liabilities	16,809,974	12,174,065	11,063,519
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	3,978,690	4,490,008	4,485,239
3140	Advance receipts for share capital	0	46,140	4,770
3100	Total Share Capital	3,978,690	4,536,148	4,490,009

	Capital surplus				
3200	Total capital surplus		3,456,241	3,680,924	3,675,779
	Retained earnings				
3300	Total retained earnings		2,450,513	1,513,771	1,369,415
	Other equity interest				
3400	Total other equity interest		(501,621)	(462,103)	(467,745)
3500	Treasury shares		(104,839)	(198,448)	(104,839)
31XX	Total equity attributable to owners of parent		9,278,984	9,070,292	8,962,619
36XX	Non-controlling interests		159,035	149,317	22,583
3XXX	Total equity		9,438,019	9,219,609	8,985,202
3X2X	Total liabilities and equity		26,247,993	21,393,674	20,048,721
3998	Equivalent issue shares of advance receipts for ordinary share		0	4,614,000	477,000
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: NTS

Statement of Comprehensive Income					
Code	Accounting Title	2022/7/1To9/30	2021/7/1To9/30	2022/1/1To9/30	2021/1/1To9/30
	Operating revenue				
4000	Total operating revenue	8,660,990	6,324,503	21,918,764	19,285,762
	Operating costs				
5000	Total operating costs	6,668,705	4,521,659	17,100,686	14,726,552
5900	Gross profit (loss) from operations	1,992,285	1,802,844	4,818,078	4,559,210
5950	Gross profit (loss) from operations	1,992,285	1,802,844	4,818,078	4,559,210
	Operating expenses				
6100	Selling expenses	564,670	495,640	1,603,182	1,476,933
6200	Administrative expenses	237,350	212,873	679,655	613,746
6300	Research and development expenses	498,310	452,169	1,348,121	1,245,337
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(26,640)	(13,228)	21,382	4,179
6000	Total operating expenses	1,273,690	1,147,454	3,652,340	3,340,195
6900	Net operating income (loss)	718,595	655,390	1,165,738	1,219,015
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	13,514	5,414	27,865	10,175
	Other income				
7010	Total other income	22,832	9,718	47,491	37,132
	Other gains and losses				
7590	Miscellaneous disbursements	(134,854)	(51,436)	(317,669)	(136,255)
7630	Foreign exchange losses	(63,234)	88,300	19,207	164,789
7020	Other gains and losses, net	198,088	(36,864)	298,462	(28,534)
	Finance costs				
7510	Interest expense	14,809	9,442	39,559	19,765
7050	Finance costs, net	14,809	9,442	39,559	19,765
	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	(2,537)	(1,493)	(4,711)	(2,759)
7000	Total non-operating income and expenses	217,088	(32,667)	329,548	(3,751)
7900	Profit (loss) from continuing operations before tax	935,683	622,723	1,495,286	1,215,264
	Tax expense (income)				
7950	Total tax expense (income)	169,902	196,071	324,703	295,476
8000	Profit (loss) from continuing operations	765,781	426,652	1,170,583	919,788
8200	Profit (loss)	765,781	426,652	1,170,583	919,788
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	55,175	4,708	(45,971)	(146,262)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	11,121	1,072	(5,166)	(28,959)
8360	Components of other comprehensive income that will be reclassified to profit or loss	44,054	3,636	(40,805)	(117,303)
8300	Total other comprehensive income	44,054	3,636	(40,805)	(117,303)
8500	Total comprehensive income	809,835	430,288	1,129,778	802,485
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	762,512	427,860	1,162,081	921,935
8620	Profit (loss), attributable to non-controlling interests	3,269	(1,208)	8,502	(2,147)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	807,234	432,148	1,122,563	806,100
8720	Comprehensive income, attributable to non-controlling interests	2,601	(1,860)	7,215	(3,615)
	Basic earnings per share				
9750	Total basic earnings per share	1.88	0.97	2.72	2.10
	Diluted earnings per share				
9850	Total diluted earnings per share	1.87	0.95	2.70	2.06

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2022/1/1To9/30	2021/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	1,495,286	1,215,264
A10000	Profit (loss) before tax	1,495,286	1,215,264
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	219,822	201,153
A20200	Amortization expense	81,209	66,668
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	21,382	4,179
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(320,094)	(127,491)
A20900	Interest expense	39,559	19,765
A21200	Interest income	(27,865)	(10,175)
A21300	Dividend income	(11,290)	(2,208)
A21900	Share-based payments	31,226	30,166
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	4,711	2,759
A22500	Loss (gain) on disposal of property, plan and equipment	(33)	(2,405)
A29900	Other adjustments to reconcile profit (loss)	290,693	(17,083)
A20010	Total adjustments to reconcile profit (loss)	329,320	165,328
	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	364,707	30,564
A31150	Decrease (increase) in accounts receivable	(2,008,238)	177,746
A31190	Decrease (increase) in other receivable due from related parties	(3,928)	1,448
A31200	Adjustments for decrease (increase) in inventories	(1,645,306)	(715,157)
A31990	Decrease (increase) in other operating assets	(309,771)	335,981
A31000	Total changes in operating assets	(3,602,536)	(169,418)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	1,486,205	(764,146)
A32190	Increase (decrease) in other payable to related parties	(8,618)	(46,234)
A32240	Increase (decrease) in net defined benefit liability	196	104
A32990	Increase (decrease) in other operating liabilities	(155,931)	(517,949)
A32000	Total changes in operating liabilities	1,321,852	(1,328,225)
A30000	Total changes in operating assets and liabilities	(2,280,684)	(1,497,643)
A20000	Total adjustments	(1,951,364)	(1,332,315)
A33000	Cash inflow (outflow) generated from operations	(456,078)	(117,051)
A33100	Interest received	23,946	10,244
A33200	Dividends received	13,264	3,189
A33300	Interest paid	(42,652)	(17,656)
A33500	Income taxes refund (paid)	(200,155)	(51,635)
AAAA	Net cash flows from (used in) operating activities	(661,675)	(172,909)
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(389,768)	(135,289)
B00060	Proceeds from repayments of financial assets at amortised cost	638,809	641,434
B00100	Acquisition of financial assets at fair value through profit or loss	(264,800)	(291,226)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	223,521	172,706
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	(289,683)	(285,166)
B02800	Proceeds from disposal of property, plant and equipment	859	4,688
B03700	Increase in refundable deposits	(76,699)	(14,690)
B04500	Acquisition of intangible assets	(27,198)	(122,553)
B06700	Increase in other non-current assets	(4,945)	(10,085)
BBBB	Net cash flows from (used in) investing activities	(209,904)	(48,936)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	14,432,273	11,341,153
C00200	Decrease in short-term loans	(11,816,098)	(12,148,417)
C00500	Increase in short-term notes and bills payable	620,000	1,190,000
C00600	Decrease in short-term notes and bills payable	(620,000)	(1,290,000)
C01200	Proceeds from issuing bonds	0	1,895,650
C03000	Increase in guarantee deposits received	0	153
C03100	Decrease in guarantee deposits received	(18)	0
C04020	Payments of lease liabilities	(32,599)	(35,813)
C04500	Cash dividends paid	(221,195)	(220,760)

C04800	Exercise of employee share options		32,000	16,546
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		2,081,880	799,046
DDDD	Effect of exchange rate changes on cash and cash equivalents		(47,570)	(147,615)
EEEE	Net increase (decrease) in cash and cash equivalents		1,162,731	429,586
E00100	Cash and cash equivalents at beginning of period		5,293,484	4,078,159
E00200	Cash and cash equivalents at end of period		6,456,215	4,507,745
E00210	Cash and cash equivalents reported in the statement of financial position		6,456,215	4,507,745

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)							1,162,081	1,162,081					1,162,081	8,502	1,170,583
D3	Other comprehensive income									(39,518)		(39,518)		(39,518)	(1,287)	(40,805)
D5	Total comprehensive income							1,162,081	1,162,081	(39,518)	0	(39,518)		1,122,563	7,215	1,129,778
E3	Capital reduction	(450,678)		(450,678)										(450,678)		(450,678)
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
M1	Adjustments of capital surplus for company's cash dividends received by subsidiaries				4,144									4,144		4,144
M7	Changes in ownership interests in subsidiaries				(105)									(105)	105	0
N1	Share-based payments	68,720	(46,140)	22,580	34,184									56,764	6,462	63,226
O1	Changes in non-controlling interests													0	(4,064)	(4,064)
Y1	Total increase (decrease) in equity	(511,318)	(46,140)	(557,458)	(224,683)	106,629	110,193	719,920	936,742	(39,518)	0	(39,518)	93,609	208,692	9,718	218,410
Z1	Equity at end of period	3,978,690	0	3,978,690	3,456,241	353,762	310,540	1,786,211	2,450,513	(441,997)	(59,624)	(501,621)	(104,839)	9,278,984	159,035	9,438,019

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	Unrealised gains (losses) on financial assets measured at	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity

									financial statements	fair value through other comprehensive income						
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)							921,935	921,935					921,935	(2,147)	919,788
D3	Other comprehensive income							0	0	(115,835)		(115,835)		(115,835)	(1,468)	(117,303)
D5	Total comprehensive income							921,935	921,935	(115,835)		(115,835)		806,100	(3,615)	802,485
L7	Disposal of company's share by subsidiaries recognized as treasury share transactions				34,510			0	0				16,022	50,532		50,532
M1	Adjustments of capital surplus for company's cash dividends received by subsidiaries				4,062									4,062		4,062
N1	Share-based payments	73,466	(59,895)	13,571	33,141									46,712		46,712
O1	Changes in non-controlling interests														(1,000)	(1,000)
Y1	Total increase (decrease) in equity	73,466	(59,895)	13,571	(152,107)	(32,700)	0	954,635	921,935	(115,835)	0	(115,835)	16,022	683,586	(4,615)	678,971
Z1	Equity at end of period	4,485,239	4,770	4,490,009	3,675,779	247,133	200,347	921,935	1,369,415	(409,407)	(58,338)	(467,745)	(104,839)	8,962,619	22,583	8,985,202