

Unit: NTS thousands

Balance Sheet				
Code	Accounting Title	2023/6/30	2022/12/31	2022/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	5,037,693	6,040,344	2,990,531
1110	Current financial assets at fair value through profit or loss	129,664	128,308	109,046
1136	Current financial assets at amortised cost	28,268	22,277	242,459
1170	Accounts receivable, net	6,787,083	8,327,466	5,797,425
1180	Accounts receivable due from related parties, net	58,589	122,021	62,984
1210	Other receivables due from related parties	10,539	3,375	5,655
130X	Current inventories	6,021,470	8,001,198	7,460,320
1470	Other current assets	614,306	702,134	846,188
1476	Other current financial assets	29,983	35,929	35,548
1479	Other current assets, others	584,323	666,205	810,640
11XX	Total current assets	18,687,612	23,347,123	17,514,588
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	28,979	28,979	25,713
1535	Non-current financial assets at amortised cost	208,403	104,563	108,625
1550	Investments accounted for using equity method	30,667	37,208	45,807
1600	Property, plant and equipment	1,783,933	1,891,464	1,780,922
1755	Right-of-use assets	422,290	427,554	399,127
1780	Intangible assets	312,836	343,892	342,112
1840	Deferred tax assets	625,533	591,094	574,745
1900	Other non-current assets	319,236	291,161	224,265
1920	Guarantee deposits paid	196,704	162,321	149,369
1975	Net defined benefit asset, non-current	104,103	103,515	65,970
1990	Other non-current assets, others	18,429	25,325	8,926
15XX	Total non-current assets	3,731,877	3,715,915	3,501,316
1XXX	Total assets	22,419,489	27,063,038	21,015,904
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	846,941	3,131,230	1,349,340
2110	Short-term notes and bills payable	0	200,000	0
2120	Current financial liabilities at fair value through profit or loss	22,229	105,448	0
2130	Current contract liabilities	267,110	827,495	63,576
2170	Accounts payable	4,516,356	6,788,608	5,336,332
2180	Accounts payable to related parties	148,871	122,608	12,435
2200	Other payables	1,231,347	968,599	841,072
2201	Wages and salaries payable	731,132	968,599	611,669
2216	Dividends payable, non-cash assets distributions	500,215	0	229,403
2220	Other payables to related parties	2,048	4,106	1,104
2230	Current tax liabilities	256,741	319,677	174,716
2250	Current provisions	473,811	456,506	462,310
2280	Current lease liabilities	45,618	44,265	34,183
2300	Other current liabilities	1,662,037	1,433,540	1,042,610
2399	Other current liabilities, others	1,662,037	1,433,540	1,042,610
21XX	Total current liabilities	9,473,109	14,402,082	9,317,678
	Non-current liabilities			
2530	Bonds payable	1,897,467	1,897,056	1,896,645
2570	Deferred tax liabilities	334,367	334,368	340,989
2580	Non-current lease liabilities	397,981	404,052	385,215
2600	Other non-current liabilities	11,284	11,225	13,883
2640	Net defined benefit liability, non-current	10,584	10,491	13,020
2645	Guarantee deposits received	700	734	863
25XX	Total non-current liabilities	2,641,099	2,646,701	2,636,732
2XXX	Total liabilities	12,114,208	17,048,783	11,954,410
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	4,026,205	3,978,690	4,423,968
3140	Advance receipts for share capital	4,495	23,030	1,960
3100	Total Share Capital	4,030,700	4,001,720	4,425,928
	Capital surplus			
3200	Total capital surplus	3,520,532	3,489,988	3,442,465

	Retained earnings			
3300	Total retained earnings	3,212,129	2,946,870	1,688,001
	Other equity interest			
3400	Total other equity interest	(553,637)	(490,256)	(546,343)
3500	Treasury shares	(96,550)	(96,550)	(104,839)
31XX	Total equity attributable to owners of parent	10,113,174	9,851,772	8,905,212
36XX	Non-controlling interests	192,107	162,483	156,282
3XXX	Total equity	10,305,281	10,014,255	9,061,494
3X2X	Total liabilities and equity	22,419,489	27,063,038	21,015,904
3998	Equivalent issue shares of advance receipts for ordinary share	449,500	2,303,000	196,000
3999	Number of shares in entity held by entity and by its subsidiaries	7,317,397	7,317,397	8,146,262

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

Statement of Comprehensive Income					
Code	Accounting Title	2023/4/1To6/30	2022/4/1To6/30	2023/1/1To6/30	2022/1/1To6/30
	Operating revenue				
4000	Total operating revenue	7,123,776	6,228,595	15,977,267	13,257,774
	Operating costs				
5000	Total operating costs	5,615,874	4,767,015	12,560,653	10,431,981
5900	Gross profit (loss) from operations	1,507,902	1,461,580	3,416,614	2,825,793
5950	Gross profit (loss) from operations	1,507,902	1,461,580	3,416,614	2,825,793
	Operating expenses				
6100	Selling expenses	573,004	534,569	1,150,872	1,038,512
6200	Administrative expenses	224,979	224,020	498,560	442,305
6300	Research and development expenses	464,314	424,659	956,180	849,811
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(20,094)	31,110	7,158	48,022
6000	Total operating expenses	1,242,203	1,214,358	2,612,770	2,378,650
6900	Net operating income (loss)	265,699	247,222	803,844	447,143
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	27,009	8,162	60,835	14,351
	Other income				
7010	Total other income	9,275	19,438	17,700	24,659
	Other gains and losses				
7590	Miscellaneous disbursements	618	(123,147)	(27,237)	(182,815)
7630	Foreign exchange losses	(134,931)	257,341	(120,966)	82,441
7020	Other gains and losses, net	134,313	(134,194)	148,203	100,374
	Finance costs				
7050	Finance costs, net	14,818	15,436	33,819	24,750
	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	(1,645)	(1,166)	(4,019)	(2,174)
7000	Total non-operating income and expenses	154,134	(123,196)	188,900	112,460
7900	Profit (loss) from continuing operations before tax	419,833	124,026	992,744	559,603
	Tax expense (income)				
7950	Total tax expense (income)	117,763	44,457	224,840	154,801
8000	Profit (loss) from continuing operations	302,070	79,569	767,904	404,802
8200	Profit (loss)	302,070	79,569	767,904	404,802
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	(100,242)	(77,815)	(78,919)	(101,146)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(20,068)	(11,521)	(15,709)	(16,287)
8360	Components of other comprehensive income that will be reclassified to profit or loss	(80,174)	(66,294)	(63,210)	(84,859)
8300	Total other comprehensive income	(80,174)	(66,294)	(63,210)	(84,859)
8500	Total comprehensive income	221,896	13,275	704,694	319,943
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	304,136	73,876	765,474	399,569
8620	Profit (loss), attributable to non-controlling interests	(2,066)	5,693	2,430	5,233
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	223,797	8,699	702,093	315,329
8720	Comprehensive income, attributable to non-controlling interests	(1,901)	4,576	2,601	4,614
	Basic earnings per share				
9750	Total basic earnings per share	0.77	0.17	1.94	0.91
	Diluted earnings per share				
9850	Total diluted earnings per share	0.76	0.17	1.91	0.91

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2023/1/1To6/30	2022/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	992,744	559,603
A10000	Profit (loss) before tax	992,744	559,603

	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	165,636	142,713
A20200	Amortization expense	66,098	54,044
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	7,158	48,022
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(22,823)	(185,805)
A20900	Interest expense	33,819	24,750
A21200	Interest income	(60,835)	(14,351)
A21300	Dividend income	(1,703)	(7,431)
A21900	Share-based payments	5,837	22,130
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	4,019	2,174
A22500	Loss (gain) on disposal of property, plan and equipment	(1,283)	(178)
A29900	Other adjustments to reconcile profit (loss)	632,579	223,187
A20010	Total adjustments to reconcile profit (loss)	828,502	309,255
	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	(78,573)	237,273
A31150	Decrease (increase) in accounts receivable	1,603,614	(368,565)
A31190	Decrease (increase) in other receivable due from related parties	(7,164)	(2,584)
A31200	Adjustments for decrease (increase) in inventories	1,410,994	(1,473,150)
A31990	Decrease (increase) in other operating assets	89,205	(308,808)
A31000	Total changes in operating assets	3,018,076	(1,915,834)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	(2,245,989)	346,752
A32190	Increase (decrease) in other payable to related parties	(2,058)	(7,514)
A32240	Increase (decrease) in net defined benefit liability	(495)	146
A32990	Increase (decrease) in other operating liabilities	(653,793)	(392,006)
A32000	Total changes in operating liabilities	(2,902,335)	(52,622)
A30000	Total changes in operating assets and liabilities	115,741	(1,968,456)
A20000	Total adjustments	944,243	(1,659,201)
A33000	Cash inflow (outflow) generated from operations	1,936,987	(1,099,598)
A33100	Interest received	63,642	11,990
A33200	Dividends received	3,749	5,683
A33300	Interest paid	(27,759)	(16,566)
A33500	Income taxes refund (paid)	(304,087)	(169,678)
AAAA	Net cash flows from (used in) operating activities	1,672,532	(1,268,169)
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(140,561)	(368,219)
B00060	Proceeds from repayments of financial assets at amortised cost	35,991	407,058
B00100	Acquisition of financial assets at fair value through profit or loss	(276)	(143,348)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	17,097	129,786
B01800	Acquisition of investments accounted for using equity method	0	(20,000)
B02700	Acquisition of property, plant and equipment	(61,350)	(186,047)
B02800	Proceeds from disposal of property, plant and equipment	6,985	858
B03700	Increase in refundable deposits	(34,383)	(13,978)
B04500	Acquisition of intangible assets	(21,081)	(26,188)
B06500	Increase in other financial assets	(75)	0
B06700	Increase in other non-current assets	(5,322)	(1,028)
BBBB	Net cash flows from (used in) investing activities	(202,975)	(221,106)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	6,527,329	8,401,831
C00200	Decrease in short-term loans	(8,808,925)	(8,603,214)
C00500	Increase in short-term notes and bills payable	40,000	220,000
C00600	Decrease in short-term notes and bills payable	(240,000)	(420,000)
C03000	Increase in guarantee deposits received	0	148
C03100	Decrease in guarantee deposits received	(28)	0
C04020	Payments of lease liabilities	(24,895)	(20,427)
C04800	Exercise of employee share options	98,887	27,872
C04900	Payments to acquire treasury shares	0	(312,483)
C05800	Change in non-controlling interests	(18,177)	0
CCCC	Net cash flows from (used in) financing activities	(2,425,809)	(706,273)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(46,399)	(107,405)
EEEE	Net increase (decrease) in cash and cash equivalents	(1,002,651)	(2,302,953)
E00100	Cash and cash equivalents at beginning of period	6,040,344	5,293,484
E00200	Cash and cash equivalents at end of period	5,037,693	2,990,531
E00210	Cash and cash equivalents reported in the statement of financial position	5,037,693	2,990,531

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	3,978,690	23,030	4,001,720	3,489,988	353,762	310,540	2,282,568	2,946,870	(433,898)	(56,358)	(490,256)	(96,550)	9,851,772	162,483	10,014,255
B1	Legal reserve appropriated					165,844		(165,844)	0					0		0
B3	Special reserve appropriated						179,716	(179,716)	0					0		0
B5	Cash dividends of ordinary share							(500,215)	(500,215)					(500,215)		(500,215)
D1	Profit (loss)							765,474	765,474					765,474	2,430	767,904
D3	Other comprehensive income									(63,381)		(63,381)		(63,381)	171	(63,210)
D5	Total comprehensive income							765,474	765,474	(63,381)		(63,381)		702,093	2,601	704,694
M7	Changes in ownership interests in subsidiaries				(7,314)									(7,314)	7,314	0
N1	Share-based payments	47,515	(18,535)	28,980	37,858									66,838	37,886	104,724
O1	Changes in non-controlling interests													0	(18,177)	(18,177)
Y1	Total increase (decrease) in equity	47,515	(18,535)	28,980	30,544	165,844	179,716	(80,301)	265,259	(63,381)		(63,381)		261,402	29,624	291,026
Z1	Equity at end of period	4,026,205	4,495	4,030,700	3,520,532	519,606	490,256	2,202,267	3,212,129	(497,279)	(56,358)	(553,637)	(96,550)	10,113,174	192,107	10,305,281

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	4,490,008	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

