

Unit: NT\$ thousands

Balance Sheet			
Code	Accounting Title	2023/12/31	2022/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	182,770	216,779
1136	Current financial assets at amortised cost	1,500	1,500
1150	Notes receivable, net	2,485	803
1170	Accounts receivable, net	176,098	233,122
1200	Other receivables	29,162	56,633
1220	Current tax assets	5,882	0
130X	Current inventories	527,417	559,518
1470	Other current assets	43,971	44,568
1479	Other current assets, others	43,971	44,568
11XX	Total current assets	969,285	1,112,923
	Non-current assets		
1600	Property, plant and equipment	119,989	110,016
1755	Right-of-use assets	27,214	51,375
1780	Intangible assets	4,041	9,804
1840	Deferred tax assets	80,022	78,342
1900	Other non-current assets	7,642	10,235
1990	Other non-current assets, others	7,642	10,235
15XX	Total non-current assets	238,908	259,772
1XXX	Total assets	1,208,193	1,372,695
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2100	Current borrowings	80,000	160,000
2170	Accounts payable	121,129	107,944
2200	Other payables	97,478	125,650
2219	Other payables, others	97,478	125,650
2230	Current tax liabilities	0	6,051
2280	Current lease liabilities	9,251	24,901
2300	Other current liabilities	52,625	48,536
2320	Long-term liabilities, current portion	983	724
2399	Other current liabilities, others	51,642	47,812
21XX	Total current liabilities	360,483	473,082
	Non-current liabilities		
2540	Non-current portion of non-current borrowings	2,295	3,276
2570	Deferred tax liabilities	4,343	3,906
2580	Non-current lease liabilities	21,190	29,185
2600	Other non-current liabilities	60,291	57,920
2640	Net defined benefit liability, non-current	8,366	8,764
2670	Other non-current liabilities, others	51,925	49,156
25XX	Total non-current liabilities	88,119	94,287
2XXX	Total liabilities	448,602	567,369
	Equity		
	Equity attributable to owners of parent		
	Share capital		

3110	Ordinary share	684,891	684,891
3100	Total Share Capital	684,891	684,891
	Capital surplus		
3210	Capital surplus, additional paid-in capital	1,151	1,151
3200	Total capital surplus	1,151	1,151
	Retained earnings		
3310	Legal reserve	77,998	74,587
3320	Special reserve	1,084	11,508
3350	Unappropriated retained earnings (accumulated deficit)	(4,346)	34,552
3300	Total retained earnings	74,736	120,647
	Other equity interest		
3410	Exchange differences on translation of foreign financial statements	1,313	1,096
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(2,180)	(2,180)
3400	Total other equity interest	(867)	(1,084)
31XX	Total equity attributable to owners of parent	759,911	805,605
36XX	Non-controlling interests	(320)	(279)
3XXX	Total equity	759,591	805,326
3X2X	Total liabilities and equity	1,208,193	1,372,695
3998	Equivalent issue shares of advance receipts for ordinary share	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0

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

Statement of Comprehensive Income			
Code	Accounting Title	2023/1/1To12/31	2022/1/1To12/31
	Operating revenue		
	Net sales revenue		
4100	Net sales revenue	1,310,531	1,228,010
	Service revenue		
4600	Total service revenue	49,018	29,952
4000	Total operating revenue	1,359,549	1,257,962
	Operating costs		
	Cost of sales		
5110	Total cost of sales	859,383	783,697
	Cost of services		
5600	Total cost of services	1,688	2,188
5000	Total operating costs	861,071	785,885
5900	Gross profit (loss) from operations	498,478	472,077
5950	Gross profit (loss) from operations	498,478	472,077
	Operating expenses		
6100	Selling expenses	256,120	226,654
6200	Administrative expenses	67,409	69,739
6300	Research and development expenses	188,133	147,333
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(3,237)	1,827
6000	Total operating expenses	508,425	445,553
6900	Net operating income (loss)	(9,947)	26,524
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	3,139	1,089
	Other income		
7010	Total other income	2,245	2,205
	Other gains and losses		
7020	Other gains and losses, net	1,996	12,042
	Finance costs		
7050	Finance costs, net	3,777	4,890
7000	Total non-operating income and expenses	3,603	10,446
7900	Profit (loss) from continuing operations before tax	(6,344)	36,970
	Tax expense (income)		
7950	Total tax expense (income)	(1,500)	5,776
8000	Profit (loss) from continuing operations	(4,844)	31,194
8200	Profit (loss)	(4,844)	31,194
	Other comprehensive income		
	Components of other comprehensive income that will not be reclassified to profit or loss		
8311	Gains (losses) on remeasurements of defined benefit plans	(18)	2,324
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(3)	465
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(15)	1,859
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	271	13,030
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	54	2,606
8360	Components of other comprehensive income that will be reclassified to profit or loss	217	10,424
8300	Total other comprehensive income	202	12,283

8500	Total comprehensive income	(4,642)	43,477
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	(4,366)	32,254
8620	Profit (loss), attributable to non-controlling interests	(478)	(1,060)
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	(4,164)	44,537
8720	Comprehensive income, attributable to non-controlling interests	(478)	(1,060)
	Basic earnings per share		
9710	Basic earnings (loss) per share from continuing operations	(0.06)	0.47
9750	Total basic earnings per share	(0.06)	0.47
	Diluted earnings per share		
9810	Diluted earnings (loss) per share from continuing operations	(0.06)	0.47
9850	Total diluted earnings per share	(0.06)	0.47

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Statements of Cash Flows				
Code	Accounting Title	2023/1/1To12/31	2022/1/1To12/31	
	Cash flows from (used in) operating activities, indirect method			
A00010	Profit (loss) from continuing operations before tax	(6,344)	36,970	
A10000	Profit (loss) before tax	(6,344)	36,970	
	Adjustments			
	Adjustments to reconcile profit (loss)			
A20100	Depreciation expense	43,854	48,706	
A20200	Amortization expense	4,598	5,265	
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(3,237)	1,827	
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(4)	0	
A20900	Interest expense	3,777	4,890	
A21200	Interest income	(3,139)	(1,089)	
A22500	Loss (gain) on disposal of property, plan and equipment	577	86	
A23700	Impairment loss on non-financial assets	13,543	9,410	
A24100	Unrealized foreign exchange loss (gain)	(2,022)	(3,235)	
A29900	Other adjustments to reconcile profit (loss)	(3)	(5)	
A20010	Total adjustments to reconcile profit (loss)	57,944	65,855	
	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	4	0	
A31130	Decrease (increase) in notes receivable	(1,682)	680	
A31150	Decrease (increase) in accounts receivable	60,631	6,887	
A31180	Decrease (increase) in other receivable	27,355	(26,529)	
A31200	Adjustments for decrease (increase) in inventories	21,643	12,866	
A31240	Adjustments for decrease (increase) in other current assets	569	(18,385)	
A31000	Total changes in operating assets	108,520	(24,481)	
	Changes in operating liabilities			
A32130	Increase (decrease) in notes payable	0	(125)	
A32150	Increase (decrease) in accounts payable	14,637	(24,099)	
A32180	Increase (decrease) in other payable	(27,139)	7,897	
A32230	Adjustments for increase (decrease) in other current liabilities	3,830	26,226	
A32240	Increase (decrease) in net defined benefit liability	(416)	(509)	
A32990	Increase (decrease) in other operating liabilities	2,769	32,870	
A32000	Total changes in operating liabilities	(6,319)	42,260	
A30000	Total changes in operating assets and liabilities	102,201	17,779	
A20000	Total adjustments	160,145	83,634	
A33000	Cash inflow (outflow) generated from operations	153,801	120,604	
A33100	Interest received	3,255	973	
A33500	Income taxes refund (paid)	(11,727)	(4,245)	
AAAA	Net cash flows from (used in) operating activities	145,329	117,332	
	Cash flows from (used in) investing activities			
B02700	Acquisition of property, plant and equipment	(16,293)	(4,868)	
B02800	Proceeds from disposal of property, plant and equipment	16	0	
B04500	Acquisition of intangible assets	(1,580)	(1,955)	
B06700	Increase in other non-current assets	(9,772)	(1,637)	
BBBB	Net cash flows from (used in) investing activities	(27,629)	(8,460)	
	Cash flows from (used in) financing activities			

C00200	Decrease in short-term loans	(80,000)	(22,341)
C01700	Repayments of long-term debt	(722)	(8,290)
C04020	Payments of lease liabilities	(26,035)	(26,677)
C04500	Cash dividends paid	(41,093)	(23,971)
C05600	Interest paid	(3,769)	(4,912)
CCCC	Net cash flows from (used in) financing activities	(151,619)	(86,191)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(90)	4,319
EEEE	Net increase (decrease) in cash and cash equivalents	(34,009)	27,000
E00100	Cash and cash equivalents at beginning of period	216,779	189,779
E00200	Cash and cash equivalents at end of period	182,770	216,779
E00210	Cash and cash equivalents reported in the statement of financial position	182,770	216,779

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Statements of Change in Equity		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		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	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	684,891	684,891	1,151	74,587	11,508	34,552	120,647	1,096	(2,180)	(1,084)	805,605	(279)	805,326
B1	Legal reserve appropriated				3,411		(3,411)	0				0		0
B5	Cash dividends of ordinary share						(41,093)	(41,093)				(41,093)		(41,093)
B17	Reversal of special reserve					(10,424)	10,424	0				0		0
D1	Profit (loss)						(4,366)	(4,366)				(4,366)	(478)	(4,844)
D3	Other comprehensive income						(15)	(15)	217		217	202		202
D5	Total comprehensive income						(4,381)	(4,381)	217		217	(4,164)	(478)	(4,642)
M7	Changes in ownership interests in subsidiaries						(437)	(437)				(437)	437	0
Y1	Total increase (decrease) in equity				3,411	(10,424)	(38,898)	(45,911)	217		217	(45,694)	(41)	(45,735)
Z1	Equity at end of period	684,891	684,891	1,151	77,998	1,084	(4,346)	74,736	1,313	(2,180)	(867)	759,911	(320)	759,591

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Last year's Statements of Change in Equity														
		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		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	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	684,891	684,891	1,151	70,936	3,062	36,507	110,505	(9,328)	(2,180)	(11,508)	785,039	781	785,820
B1	Legal reserve appropriated				3,651		(3,651)	0				0		0
B3	Special reserve appropriated					8,446	(8,446)	0				0		0
B5	Cash dividends of ordinary share						(23,971)	(23,971)				(23,971)		(23,971)
D1	Profit (loss)						32,254	32,254				32,254	(1,060)	31,194
D3	Other comprehensive income						1,859	1,859	10,424		10,424	12,283		12,283
D5	Total comprehensive income						34,113	34,113	10,424		10,424	44,537	(1,060)	43,477
Y1	Total increase (decrease) in equity				3,651	8,446	(1,955)	10,142	10,424		10,424	20,566	(1,060)	19,506
Z1	Equity at end of period	684,891	684,891	1,151	74,587	11,508	34,552	120,647	1,096	(2,180)	(1,084)	805,605	(279)	805,326