

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2024/3/31	2023/12/31	2023/3/31
	Assets			
	Current assets			
1100	Cash and cash equivalents	175,802	182,770	148,465
1136	Current financial assets at amortised cost	1,500	1,500	1,500
1150	Notes receivable, net	643	2,485	36
1170	Accounts receivable, net	213,643	176,098	312,938
1200	Other receivables	35,112	29,162	118,733
1220	Current tax assets	5,882	5,882	42
130X	Current inventories	527,974	527,417	495,538
1470	Other current assets	41,113	43,971	33,105
11XX	Total current assets	1,001,669	969,285	1,110,357
	Non-current assets			
1600	Property, plant and equipment	118,200	119,989	110,296
1755	Right-of-use assets	22,435	27,214	45,791
1780	Intangible assets	3,309	4,041	9,248
1840	Deferred tax assets	81,471	80,022	71,011
1900	Other non-current assets	8,282	7,642	13,806
1990	Other non-current assets, others	8,282	7,642	13,806
15XX	Total non-current assets	233,697	238,908	250,152
1XXX	Total assets	1,235,366	1,208,193	1,360,509
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	140,000	80,000	160,000
2170	Accounts payable	88,654	121,129	71,414
2200	Other payables	93,900	97,478	122,389
2219	Other payables, others	93,900	97,478	122,389
2230	Current tax liabilities	0	0	6,051
2280	Current lease liabilities	4,441	9,251	24,808
2300	Other current liabilities	55,850	52,625	44,302
2320	Long-term liabilities, current portion	988	983	968
2399	Other current liabilities, others	54,862	51,642	43,334
21XX	Total current liabilities	382,845	360,483	428,964
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	2,046	2,295	3,032
2570	Deferred tax liabilities	6,602	4,343	4,898
2580	Non-current lease liabilities	21,414	21,190	23,782
2600	Other non-current liabilities	59,324	60,291	60,838
2640	Net defined benefit liability, non-current	8,367	8,366	8,717
2670	Other non-current liabilities, others	50,957	51,925	52,121
25XX	Total non-current liabilities	89,386	88,119	92,550
2XXX	Total liabilities	472,231	448,602	521,514
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	684,891	684,891	684,891
3100	Total Share Capital	684,891	684,891	684,891

	Capital surplus			
3210	Capital surplus, additional paid-in capital	1,151	1,151	1,151
3200	Total capital surplus	1,151	1,151	1,151
	Retained earnings			
3310	Legal reserve	77,998	77,998	74,587
3320	Special reserve	1,084	1,084	11,508
3350	Unappropriated retained earnings (accumulated deficit)	(4,225)	(4,346)	68,479
3300	Total retained earnings	74,857	74,736	154,574
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	4,853	1,313	575
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(2,180)	(2,180)	(2,180)
3400	Total other equity interest	2,673	(867)	(1,605)
31XX	Total equity attributable to owners of parent	763,572	759,911	839,011
36XX	Non-controlling interests	(437)	(320)	(16)
3XXX	Total equity	763,135	759,591	838,995
3X2X	Total liabilities and equity	1,235,366	1,208,193	1,360,509
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Statement of Comprehensive Income			
Code	Accounting Title	2024/1/1To3/31	2023/1/1To3/31
	Operating revenue		
	Net sales revenue		
4100	Net sales revenue	273,783	455,974
	Service revenue		
4600	Total service revenue	13,348	10,698
4000	Total operating revenue	287,131	466,672
	Operating costs		
	Cost of sales		
5110	Total cost of sales	171,367	304,855
	Cost of services		
5600	Total cost of services	168	422
5000	Total operating costs	171,535	305,277
5900	Gross profit (loss) from operations	115,596	161,395
5950	Gross profit (loss) from operations	115,596	161,395
	Operating expenses		
6100	Selling expenses	57,992	59,859
6200	Administrative expenses	16,735	19,194
6300	Research and development expenses	46,231	42,204
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	492	(3,090)
6000	Total operating expenses	121,450	118,167
6900	Net operating income (loss)	(5,854)	43,228
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	97	408
	Other income		
7010	Total other income	239	641
	Other gains and losses		
7020	Other gains and losses, net	6,387	(465)
	Finance costs		
7050	Finance costs, net	835	1,190
7000	Total non-operating income and expenses	5,888	(606)
7900	Profit (loss) from continuing operations before tax	34	42,622
	Tax expense (income)		
7950	Total tax expense (income)	30	8,432
8000	Profit (loss) from continuing operations	4	34,190
8200	Profit (loss)	4	34,190
	Other comprehensive income		
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	4,426	(651)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	886	(130)
8360	Components of other comprehensive income that will be reclassified to profit or loss	3,540	(521)
8300	Total other comprehensive income	3,540	(521)
8500	Total comprehensive income	3,544	33,669
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	121	34,259
8620	Profit (loss), attributable to non-controlling interests	(117)	(69)
	Comprehensive income attributable to:		

8710	Comprehensive income, attributable to owners of parent	3,661	33,738
8720	Comprehensive income, attributable to non-controlling interests	(117)	(69)
	Basic earnings per share		
9710	Basic earnings (loss) per share from continuing operations	0.00	0.50
9750	Total basic earnings per share	0.00	0.50
	Diluted earnings per share		
9810	Diluted earnings (loss) per share from continuing operations	0.00	0.50
9850	Total diluted earnings per share	0.00	0.50

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Statements of Cash Flows			
Code	Accounting Title	2024/1/1To3/31	2023/1/1To3/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	34	42,622
A10000	Profit (loss) before tax	34	42,622
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	10,450	10,564
A20200	Amortization expense	882	1,173
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	492	(3,090)
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	(4)
A20900	Interest expense	835	1,190
A21200	Interest income	(97)	(408)
A23700	Impairment loss on non-financial assets	3,534	2,831
A24100	Unrealized foreign exchange loss (gain)	(4,171)	(1,040)
A20010	Total adjustments to reconcile profit (loss)	11,925	11,216
	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	0	4
A31130	Decrease (increase) in notes receivable	1,842	767
A31150	Decrease (increase) in accounts receivable	(28,840)	(77,023)
A31180	Decrease (increase) in other receivable	(4,993)	(61,421)
A31200	Adjustments for decrease (increase) in inventories	210	60,297
A31240	Adjustments for decrease (increase) in other current assets	2,957	11,451
A31000	Total changes in operating assets	(28,824)	(65,925)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	(36,352)	(36,169)
A32180	Increase (decrease) in other payable	(1,954)	(172)
A32230	Adjustments for increase (decrease) in other current liabilities	2,675	(4,488)
A32240	Increase (decrease) in net defined benefit liability	1	(47)
A32990	Increase (decrease) in other operating liabilities	(1,575)	2,965
A32000	Total changes in operating liabilities	(37,205)	(37,911)
A30000	Total changes in operating assets and liabilities	(66,029)	(103,836)
A20000	Total adjustments	(54,104)	(92,620)
A33000	Cash inflow (outflow) generated from operations	(54,070)	(49,998)
A33100	Interest received	97	521
A33500	Income taxes refund (paid)	0	(42)
AAAA	Net cash flows from (used in) operating activities	(53,973)	(49,519)
	Cash flows from (used in) investing activities		
B02700	Acquisition of property, plant and equipment	(4,097)	(6,022)
B04500	Acquisition of intangible assets	(150)	(617)
B06700	Increase in other non-current assets	(1,223)	(4,935)
BBBB	Net cash flows from (used in) investing activities	(5,470)	(11,574)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	60,000	0
C01700	Repayments of long-term debt	(244)	0
C04020	Payments of lease liabilities	(6,310)	(6,522)
C05600	Interest paid	(811)	(1,115)

CCCC	Net cash flows from (used in) financing activities	52,635	(7,637)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(160)	416
EEEE	Net increase (decrease) in cash and cash equivalents	(6,968)	(68,314)
E00100	Cash and cash equivalents at beginning of period	182,770	216,779
E00200	Cash and cash equivalents at end of period	175,802	148,465
E00210	Cash and cash equivalents reported in the statement of financial position	175,802	148,465

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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	77,998	1,084	(4,346)	74,736	1,313	(2,180)	(867)	759,911	(320)	759,591
D1	Profit (loss)						121	121				121	(117)	4
D3	Other comprehensive income								3,540		3,540	3,540		3,540
D5	Total comprehensive income						121	121	3,540		3,540	3,661	(117)	3,544
Y1	Total increase (decrease) in equity	0	0	0	0	0	121	121	3,540	0	3,540	3,661	(117)	3,544
Z1	Equity at end of period	684,891	684,891	1,151	77,998	1,084	(4,225)	74,857	4,853	(2,180)	2,673	763,572	(437)	763,135

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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	74,587	11,508	34,552	120,647	1,096	(2,180)	(1,084)	805,605	(279)	805,326
D1	Profit (loss)						34,259	34,259				34,259	(69)	34,190
D3	Other comprehensive income								(521)		(521)	(521)		(521)
D5	Total comprehensive income						34,259	34,259	(521)		(521)	33,738	(69)	33,669
M7	Changes in ownership interests in subsidiaries						(332)	(332)				(332)	332	0
Y1	Total increase (decrease) in equity	0	0	0	0	0	33,927	33,927	(521)	0	(521)	33,406	263	33,669
Z1	Equity at end of period	684,891	684,891	1,151	74,587	11,508	68,479	154,574	575	(2,180)	(1,605)	839,011	(16)	838,995