

(Amounts in thousand New Taiwan Dollars except Earnings Per Share)

	2021Q2		2021Q1		2020Q2		QoQ	YoY
Net sales	694,085	100%	568,577	100%	487,270	100%	22%	42%
Cost of goods sold	<u>(425,084)</u>		<u>(358,063)</u>		<u>(339,698)</u>		19%	25%
Gross profits	<u>269,001</u>	39%	<u>210,514</u>	37%	<u>147,572</u>	30%	28%	82%
Operating expenses								
Selling expenses	(22,128)		(26,297)		(17,302)		-16%	28%
Administrative expenses	(55,978)		(51,383)		(45,905)		9%	22%
Research and development expenses	(226,104)		(202,313)		(180,198)		12%	25%
Expected Credit Losses	253		(24)		2,369		-1154%	-89%
Total operating expenses	<u>(303,957)</u>		<u>(280,017)</u>		<u>(241,036)</u>		9%	26%
Operating income (loss)	<u>(34,956)</u>	-5%	<u>(69,503)</u>	-12%	<u>(93,464)</u>	-19%	-50%	-63%
Non-operating income and gain (expense & loss)	11,552		(5,673)		7,933		-304%	46%
Income (loss) before income tax	(23,404)		(75,176)		(85,531)		-69%	-73%
Income tax (expense)benefit	1,735		(2,165)		15,521		-180%	-89%
Net income (loss)	<u>(21,669)</u>		<u>(77,341)</u>		<u>(70,010)</u>		-72%	-69%
Net income (loss) attributable to:								
Shareholders of the parent	(21,756)		(76,952)		(69,561)			
Non-controlling interests	87		(389)		(449)			
Net income (loss)	<u>(21,669)</u>		<u>(77,341)</u>		<u>(70,010)</u>			
Earnings Per Share (in New Taiwan Dollars)	<u>(0.11)</u>		<u>(0.41)</u>		<u>(0.37)</u>			

Consolidated Condensed Balance Sheets



(Amounts in thousand New Taiwan Dollars except Key Indics)

Selected Items from Balance Sheet	2021/6/30	2020/12/31	2020/6/30
Cash, cash equivalents and investments in	1,301,374	1,429,555	1,774,386
Notes and accounts receivable	228,504	194,234	120,246
Inventory (net)	387,740	334,546	342,613
Other current asset	180,188	172,503	148,224
Total current asset	2,097,806	2,130,838	2,385,469
Long-term investments	81,107	106,293	68,035
Net PP&E	592,272	588,316	579,951
Intangible assets	141,873	174,697	79,807
Other assets	779,088	804,129	765,358
Total assets	3,692,146	3,804,273	3,878,620
Notes & accounts payable	272,956	247,029	261,409
Other current liabilities	333,633	443,560	413,807
Non-current liabilities	14,147	14,605	7,090
Total liabilities	620,736	705,194	682,306
Equity attributable to shareholders of the par	3,071,640	3,099,008	3,195,660
Non-controlling interests	-	71	654
Total shareholders' equity	3,071,410	3,099,079	3,196,314



(Amounts in thousand New Taiwan Dollars)

	2021H1	2021Q2	2020H1	2020Q2
Cash flows from (used in) operating activities:				
Profit (loss) before tax	(98,580)	(22,404)	(125,995)	(85,531)
<i>Adjustments to reconcile profit (loss):</i>				
Depreciation expense	18,480	8,758	16,794	8,183
Amortization expense	50,090	24,886	48,038	22,667
Expected Credit Losses	(229)	(253)	(10,140)	(2,369)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6,954	(2,455)	2,064	1,774
Interest expense	472	244	198	(4)
Interest income	(3,388)	(1,736)	(6,064)	(2,874)
Share-based payments	19,428	11,650	4,072	1,867
Share of loss (profit) of associates and joint ventures accounted for using equity method	(25)	(13)	(25)	(12)
Loss (gain) on disposal of property, plant and equipment	5	5	(406)	0
Unrealized foreign currency exchange loss (gain)	556	46	662	(68)
Changes in operating assets and liabilities	(109,558)	53,475	(71,840)	(37,432)
Cash inflow (outflow) generated from operations:	(115,795)	72,203	(142,642)	(93,799)
Interest received	3,388	1,736	6,064	2,874
Interest paid	(472)	(244)	(198)	4
Income taxes refund (paid)	(4,674)	(426)	(790)	(983)
Net cash flows from (used in) operating activities	(117,553)	73,269	(137,566)	(91,904)
Cash flows from (used in) investing activities:				
Acquisition from financial assets carried at cost	(19,800)	(19,800)	(94,100)	(5,000)
Proceeds from financial assets carried at cost	89,100	0	41,034	19,555
Acquisition from financial assets at fair value through profit or loss	(271,428)	(68,685)	(336,561)	(336,561)
Proceeds from financial assets at fair value through profit or loss	227,739	167,718	207,550	207,550
Refund from financial assets at fair value through profit or loss	14,591	0		
Acquisition of property, plant and equipment	(13,227)	(7,383)	(2,500)	(530)
Proceeds from disposal of property, plant and equipment	0	0	433	1
Decrease (Increase) in refundable deposits	(488)	2	3,098	3,014
Acquisition of intangible assets	(58,668)	(27,787)	(6,653)	(754)
Proceeds from disposal of intangible assets	0		0	
Net cash flows from (used in) investing activities:	(32,181)	44,065	(187,699)	(112,725)
Net cash flows from (used in) financing activities:				
Decrease (Increase) in guarantee deposits	0	0	256	0
Repayment of lease liabilities	(7,486)	(3,700)	(5,808)	(3,145)
Acquisition of Treasury shares	0		(30,078)	(23,539)
Treasury shares sold to employees	60,671	4,425	0	0
Net cash flows from (used in) financing activities:	53,185	725	(35,630)	(26,684)
Effect of exchange rate changes on cash and cash equivalents	(8,591)	(4,004)	(12,518)	(8,003)
Net increase (decrease) in cash and cash equivalents	(105,140)	114,055	(373,413)	(239,316)
Cash and cash equivalents at beginning of period	834,854	615,659	1,335,729	1,201,632
Cash and cash equivalents at end of period	729,714	729,714	962,316	962,316