



Consolidated Condensed Income Statements



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

	2021Q3		2021Q2		2020Q3		QoQ	YoY
Net sales	710,602	100%	694,085	100%	511,427	100%	2%	39%
Cost of goods sold	<u>(414,632)</u>		<u>(425,084)</u>		<u>(356,000)</u>		-2%	16%
Gross profits	<u>295,970</u>	42%	<u>269,001</u>	39%	<u>155,427</u>	30%	10%	90%
Operating expenses								
Selling expenses	(21,376)		(22,128)		(24,342)		-3%	-12%
Administrative expenses	(60,450)		(55,978)		(55,255)		8%	9%
Research and development expenses	(216,458)		(226,104)		(171,344)		-4%	26%
Expected Credit Losses	(1)		253		2,037		-100%	-100%
Total operating expenses	<u>(298,285)</u>		<u>(303,957)</u>		<u>(248,904)</u>		-2%	20%
Operating income (loss)	(2,315)	-0%	(34,956)	-5%	(93,477)	-18%	-93%	-98%
Non-operating income and gain (expense & loss)	5,334		11,552		24,389		-54%	-78%
Income (loss) before income tax	3,019		(23,404)		(69,088)		-113%	-104%
Income tax (expense)benefit	(1,891)		1,735		268		-209%	-806%
Net income (loss)	<u>1,128</u>		<u>(21,669)</u>		<u>(68,820)</u>		-105%	-102%
Net income (loss) attributable to:								
Shareholders of the parent	707		(21,756)		(69,704)			
Non-controlling interests	421		87		884			
Net income (loss)	<u>1,128</u>		<u>(21,669)</u>		<u>(68,820)</u>			
Basic Earnings Per Share (in New Taiwan Dollars)	<u>0.00</u>		<u>(0.11)</u>		<u>(0.37)</u>			
Diluted Earnings Per Share (in New Taiwan Dollars)	<u>0.00</u>		<u>(0.11)</u>		<u>(0.37)</u>			

Consolidated Condensed Balance Sheets



(Amounts in thousand New Taiwan Dollars except Key Indics)

Selected Items from Balance Sheet	2021/09/30	2020/12/31	2020/09/30
Cash, cash equivalents and investments in	1,272,005	1,429,555	1,610,076
Notes and accounts receivable	275,766	194,234	171,269
Inventory (net)	428,760	334,546	330,544
Other current asset	187,259	172,503	118,502
Total current asset	2,163,790	2,130,838	2,230,391
Long-term investments	80,194	106,293	105,334
Net PP&E	598,200	588,316	585,211
Intangible assets	126,351	174,697	60,088
Other assets	761,353	804,129	773,137
Total assets	3,729,888	3,804,273	3,754,161
Notes & accounts payable	294,677	247,029	244,359
Other current liabilities	350,605	443,560	349,182
Non-current liabilities	10,525	14,605	16,005
Total liabilities	655,807	705,194	609,546
Equity attributable to shareholders of the parent	3,073,866	3,099,008	3,143,058
Non-controlling interests	215	71	1,557
Total shareholders' equity	3,074,081	3,099,079	3,144,615



(Amounts in thousand New Taiwan Dollars)

	2021Q3	2021H1	2020Q3	2020H1
Cash flows from (used in) operating activities:				
Profit (loss) before tax	3,019	(98,580)	(69,088)	(125,995)
<i>Adjustments to reconcile profit (loss):</i>				
Depreciation expense	8,929	18,480	8,530	16,794
Amortization expense	25,947	50,090	20,805	48,038
Expected Credit Losses	1	(229)	(2,037)	(10,140)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	256	6,954	(14,700)	2,064
Interest expense	206	472	167	198
Interest income	(1,757)	(3,388)	(2,253)	(6,064)
Dividend income	(115)	0	(90)	0
Share-based payments	3,675	19,428	7,028	4,072
Share of loss (profit) of associates and joint ventures accounted for using equity	(13)	(25)	(12)	(25)
Loss (gain) on disposal of property, plan and equipment	2	5	(1)	(406)
Unrealized foreign currency exchange loss (gain)	558	556	(938)	662
Changes in operating assets and liabilities	(43,480)	(109,558)	(10,592)	(71,840)
Cash inflow (outflow) generated from operations:	(2,772)	(115,795)	(63,181)	(142,642)
Interest received	1,757	3,388	2,253	6,064
Dividend received	115	0	90	0
Interest paid	(206)	(472)	(167)	(198)
Income taxes refund (paid)	2,924	(4,674)	(3,868)	(790)
Net cash flows from (used in) operating activities	1,818	(117,553)	(64,873)	(137,566)
Cash flows from (used in) investing activities:				
Acquisition from financial assets carried at cost	(19,800)	(19,800)	(59,400)	(94,100)
Proceeds from financial assets carried at cost	0	89,100	26	41,034
Acquisition from financial assets at fair value through profit or loss	(143,101)	(271,428)	(1,067,002)	(336,561)
Proceeds from financial assets at fair value through profit or loss	163,567	227,739	991,787	207,550
Refund from financial assets at fair value through profit or loss	0	14,591		
Acquisition of property, plant and equipment	(14,199)	(13,227)	(496)	(2,500)
Proceeds from disposal of property, plant and equipment		0	0	433
Decrease (Increase) in refundable deposits	(75)	(488)	(543)	3,098
Acquisition of intangible assets	(9,676)	(58,668)	(1,738)	(6,653)
Net cash flows from (used in) investing activities:	(23,284)	(32,181)	(137,366)	(187,699)
Net cash flows from (used in) financing activities:				
Decrease (Increase) in guarantee deposits	(1,160)	0	(3)	256
Repayment of lease liabilities	(3,748)	(7,486)	(3,157)	(5,808)
Acquisition of Treasury shares		0	0	(30,078)
Treasury shares sold to employees	11,839	60,671	0	0
Acquisition of subsidiary shares	(13,734)			
Net cash flows from (used in) financing activities:	(6,803)	53,185	(3,160)	(35,630)
Effect of exchange rate changes on cash and cash equivalents	(988)	(8,591)	10,542	(12,518)
Net increase (decrease) in cash and cash equivalents	(29,257)	(105,140)	(194,857)	(373,413)
Cash and cash equivalents at beginning of period	729,714	834,854	962,316	1,335,729
Cash and cash equivalents at end of period	700,457	729,714	767,459	962,316