



3Q, 2023 Operating Rpt.

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Comprehensive I/S-YoY

Unit : NTD thousand

	1-3Q, 2023		1-3Q, 2022		YoY	
	Amount	%	Amount	%	Amount	%
Operating revenues	1,655,992	100	2,829,780	100	(1,173,788)	(41)
Operating costs	1,358,356	82	2,437,349	86	(1,078,993)	(44)
Gross Profit	297,636	18	392,431	14	(94,795)	(24)
Operating Expense	389,128	24	424,122	15	(34,994)	(8)
Sales and marketing	95,866	6	125,933	4	(30,067)	(24)
General and administrative	144,227	9	145,375	5	(1,148)	(1)
Research and development	158,680	10	158,641	6	39	0
Expected credit gains (losses)	(9,645)	(1)	(5,827)	(0)	(3,818)	(66)
Operating Income	(91,492)	(6)	(31,691)	(1)	(59,801)	(189)
Non-operating incomes and expenses	79,238	5	152,411	5	(73,173)	(48)
Income before income tax	(12,254)	(1)	120,720	4	(132,974)	(110)
Income tax expense	0	0	0	0	0	0
Net income	(12,254)	(1)	120,720	4	(132,974)	(110)
Net income for the non-controlling interests	(1,721)	(0)	3,144	0	(4,865)	(155)
Net income for the owners of parent	(10,533)	(1)	117,576	4	(128,109)	(109)
EPS(NT\$)						
		(0.06)		0.70		

Comprehensive I/S-QoQ

Unit : NTD thousand

	3Q, 2023		2Q, 2023		QoQ	
	Amount	%	Amount	%	Amount	%
Operating revenues	431,132	100	660,613	100	(229,481)	(35)
Operating costs	339,539	79	543,322	82	(203,783)	(38)
Gross Profit	91,593	21	117,291	18	(25,698)	(22)
Operating Expense	122,561	28	135,203	20	(12,642)	(9)
Sales and marketing	28,881	7	33,669	5	(4,788)	(14)
General and administrative	48,928	11	47,587	7	1,341	3
Research and development	53,042	12	54,297	8	(1,255)	(2)
Expected credit gains (losses)	(8,290)	(2)	(350)	(0)	(7,940)	(2269)
Operating Income	(30,968)	(7)	(17,912)	(3)	(13,056)	(73)
Non-operating incomes and expenses	51,934	12	26,181	4	25,753	98
Income before income tax	20,966	5	8,269	1	12,697	154
Income tax expense	0	0	0	0	0	0
Net Income	20,966	5	8,269	1	12,697	154
Net income for the non-controlling interests	(405)	(0)	(226)	(0)	(179)	79
Net income for the owners of parent	21,371	5	8,495	1	12,876	152
EPS(NT\$)			0.13		0.05	

Consolidated B/S-YoY



Selected Items Unit : NTD thousand

	9/30, 2023		9/30, 2022		YoY		%	
	Amount	%	Amount	%	Amount	%	Amount	%
Cash and cash equivalents	732,243	27	627,674	17	104,569	17		
Financial assets at fair value through profit or loss	85,754	3	116,848	3	(31,094)	(27)		
Accounts/Notes receivable, net	496,947	19	1,220,233	32	(723,286)	(59)		
Inventories	661,444	25	926,141	25	(264,697)	(29)		
Other current assets	89,626	3	190,052	5	(100,426)	(53)		
Total current assets	2,066,014	77	3,080,948	82	(1,014,934)	(33)		
Property, plant, and equipment	341,185	13	370,289	10	(29,104)	(8)		
Right-of-use assets	69,024	3	68,095	2	929	1		
Investment properties	200,688	7	226,458	6	(25,770)	(11)		
Other non-current assets	15,754	(0)	7,858	0	7,896	100		
Total assets	2,692,665	100	3,753,648	100	(1,060,983)	(28)		
Short-term loans	162,500	6	602,268	16	(439,768)	(73)		
Accounts/Notes payable	589,203	22	1,157,969	31	(568,766)	(49)		
Other payables	160,502	6	164,095	5	(3,593)	(2)		
Other current liabilities	90,255	3	125,250	3	(34,995)	(28)		
Long-term liabilities-current portion	41,316	2	83,857	2	(42,541)	(51)		
Total current liabilities	1,043,776	39	2,133,439	57	(1,089,663)	(51)		
Long-term loans	92,071	4	62,289	2	29,782	48		
Other non-current liabilities	38,259	1	30,591	(0)	7,668	25		
Total liabilities	1,174,106	44	2,226,319	59	(1,052,213)	(47)		
Total equity	1,518,559	56	1,527,329	41	(8,770)	(1)		

Consolidated B/S-QoQ

Selected Items Unit : NTD thousand

	9/30, 2023		6/30, 2023		QoQ	%
	Amount	%	Amount	%	Amount	%
Cash and cash equivalents	732,243	27	706,107	26	26,136	4
Financial assets at fair value through profit or loss	85,754	3	104,791	4	(19,037)	(18)
Accounts/Notes receivable, net	496,947	19	589,923	22	(92,976)	(16)
Inventories	661,444	25	553,963	21	107,481	19
Other current assets	89,626	3	86,259	3	3,367	4
Total current assets	2,066,014	77	2,041,043	76	24,971	1
Property, plant, and equipment	341,185	13	346,321	13	(5,136)	(1)
Right-of-use assets	69,024	3	69,345	3	(321)	(0)
Investment properties	200,688	7	199,666	7	1,022	1
Other non-current assets	15,754	(0)	15,663	1	91	1
Total assets	2,692,665	100	2,672,038	100	20,627	1
Short-term loans	162,500	6	196,250	7	(33,750)	(17)
Accounts/Notes payable	589,203	22	598,017	22	(8,814)	(1)
Other payables	160,502	6	145,387	5	15,115	10
Other current liabilities	90,255	3	86,680	3	3,575	4
Long-term liabilities-current portion	41,316	2	76,892	3	(35,576)	(46)
Total current liabilities	1,043,776	39	1,103,226	41	(59,450)	(5)
Long-term loans	92,071	4	44,212	2	47,859	108
Other non-current liabilities	38,259	1	39,196	1	(937)	(2)
Total liabilities	1,174,106	44	1,186,634	44	(12,528)	(1)
Total equity	1,518,559	56	1,485,404	56	33,155	2

Consolidated Cash Flow

Selected Item Unit : NTD thousand

	1-3Q, 2023	3Q,2023	2Q,2023	1Q, 2023
Income before income tax	(12,254)	20,966	8,269	(41,489)
Expected credit losses	(11,103)	(9,748)	(350)	(1,005)
Depreciation and Amortization	57,093	17,795	19,330	19,968
Notes and accounts receivable	483,521	101,191	26,427	355,903
Inventories	(18,609)	(107,481)	64,622	24,250
Notes and accounts payable	(180,287)	(8,814)	(57,284)	(114,189)
Other payables	9,479	19,620	1,944	(12,085)
Other current liabilities	33,076	(3,170)	48,038	(11,792)
Net cash provided by (used in) operating activities	360,916	30,359	110,996	219,561
Acquisition of property, plant and equipment	(9,585)	1,495	(7,303)	(3,777)
Proceeds and Acquisition of financial assets at amortized cost	19,550	19,037	5,228	(4,715)
Other Investment Sources/(Uses)	(17,345)	245	(8,195)	(9,395)
Net cash provided by (used in) investing activities	(7,380)	20,777	(10,270)	(17,887)
Increase in (repayments of) short-term loans and long-term loans	(284,248)	(21,467)	(60,224)	(202,557)
Other Financing Sources/(Uses)	3,131	(637)	5,405	(1,637)
Net cash provided by (used in) financing activities	(281,117)	(22,104)	(54,819)	(204,194)
Effect of exchange rate changes	(13,780)	(2,896)	(2,945)	(7,939)
Increase (decrease) in cash and cash equivalents	58,639	26,136	42,962	(10,459)
Cash and cash equivalents at the beginning of period	673,604	706,107	663,145	673,604
Cash and cash equivalents at the end of period	732,243	732,243	706,107	663,145



Thank you !