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Financial Statement – Balance Sheet

Provided by: AXIOMTEK CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/03/31	2017/12/31	2017/03/31
Balance Sheet			
Assets			
Current assets			
Description of type of hedge	764,856	843,239	994,291
Current financial assets at fair value through profit or loss	97,038	35,006	0
Notes receivable, net	10,752	4,014	2,330
Accounts receivable, net	549,501	456,376	571,256
Accounts receivable due from related parties, net	47	6	77
Other receivables	32,292	21,059	24,780
Explanation of why fair value cannot be reliably measured for biological assets, at cost	0	0	1,980
Disclosure of detailed information about hedges [table]	890,646	730,264	856,498
Prepayments	31,251	20,782	24,922
Other current assets	2,456	150,028	5,614
Total current assets	2,378,839	2,260,774	2,481,748
Non-current assets			
Non-current financial assets at cost	0	923	923
Information about how fair was determined if not on basis of observable market, other equity instruments granted	1,210,343	1,335,402	473,047
Investment property, net	140,906	22,858	0
Intangible assets	100,641	104,642	132,958
Gains (losses) on fair value adjustment, biological assets	45,414	39,571	44,945
Other non-current assets	6,715	6,680	15,565
Prepayments for business facilities	0	0	0
Other non-current assets, others	6,715	6,680	15,565
Total non-current assets	1,504,019	1,510,076	667,438
Total assets	3,882,858	3,770,850	3,149,186
Liabilities and equity			
Liabilities			
Current liabilities			
Asset recognised for expected reimbursement, other provisions	0	0	15,000
Current financial liabilities at fair value through profit or loss	2,856	4,998	0
Current contract liabilities	42,073	0	0
Notes payable	370	1,473	930
Accounts payable	515,541	476,730	419,980
Accounts payable to related parties	7,131	12,466	17,831
Other payables	209,727	252,053	213,946
Explanation of why fair value cannot be reliably measured for investment property, cost model	80,448	59,395	37,704
Weighted average cost of capital, significant unobservable inputs, assets	774	774	1,018
Other current liabilities	403,739	432,515	38,969
Long-term liabilities, current portion	399,831	398,286	6,521
Other current liabilities, others	3,908	34,229	32,448
Total current liabilities	1,262,659	1,240,404	745,378
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	0	0	6,384
Bonds payable	0	0	387,800
Expected reimbursement, other provisions	61,049	63,729	110,414
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	68,444	58,178	72,436
Other non-current liabilities	37,995	38,342	41,981
Total non-current liabilities	167,488	160,249	619,015
Total liabilities	1,430,147	1,400,653	1,364,393
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	793,860	793,130	790,310
Advance receipts for share capital	774	1,379	0
Total capital stock	794,634	794,509	790,310
Capital surplus			
Total capital surplus	201,244	198,563	187,862
Retained earnings			
Legal reserve	367,165	367,165	331,163
Unappropriated retained earnings (accumulated deficit)	1,107,004	1,022,874	453,840
Total retained earnings	1,474,169	1,390,039	785,003
Other equity interest			
Total other equity interest	-17,336	-12,914	-18,431
Total equity attributable to owners of parent	2,452,711	2,370,197	1,744,744
Unused tax losses [member]	0	0	40,049
Total equity	2,452,711	2,370,197	1,784,793
Total liabilities and equity	3,882,858	3,770,850	3,149,186
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	32,000	57,000	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Financial Statement — Income Statement

Provided by: AXIOMTEK CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of comprehensive income		
Operating revenue		
Total operating revenue	1,141,235	1,046,832
Operating costs		
Total operating costs	768,779	665,487
Gross profit (loss) from operations	372,456	381,345
Gross profit (loss) from operations	372,456	381,345
Operating expenses		
Selling expenses	134,139	160,936
Deferred tax liability (asset)	24,864	26,053
Research and development expenses	90,727	120,689
Total operating expenses	249,730	307,678
Net operating income (loss)	122,726	73,667
Non-operating income and expenses		
Other income		
Total other income	5,707	6,215
Other gains and losses		
Other gains and losses, net	-10,841	-43,438
Finance costs		
Finance costs, net	2,321	2,420
Total non-operating income and expenses	-7,455	-39,643
Profit (loss) from continuing operations before tax	115,271	34,024
Tax expense (income)		
Total tax expense (income)	32,310	3,767
Exercise price, share options granted	82,961	30,257
Disclosure of terms and conditions of share-based payment arrangement [abstract]	82,961	30,257
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	707	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-462	0
Components of other comprehensive income that will not be reclassified to profit or loss	1,169	0
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-6,111	-39,987
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-1,689	-6,798
Components of other comprehensive income that will be reclassified to profit or loss	-4,422	-33,189
Total other comprehensive income	-3,253	-33,189
Total comprehensive income	79,708	-2,932
Profit (loss), attributable to:		
Description of inputs to option pricing model, share options granted	82,961	27,971
Date of grant of share-based payment arrangement	0	2,286
Comprehensive income attributable to:		
Exchange differences on translation [abstract]	79,708	-4,239
Equity	0	1,307
Basic earnings per share		
Total basic earnings per share	1.05	0.35
Diluted earnings per share		
Total diluted earnings per share	1.03	0.34

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Financial Statement — Statements of Cash Flows

Provided by: AXIOMTEK CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	115,271	34,024
Profit (loss) before tax	115,271	34,024
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	13,513	13,716
Amortization expense	3,334	4,456
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-603	-162
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-2,174	365
Interest expense	2,321	2,420
Interest income	-1,772	-1,028
Share-based payments	1,644	4,117
Loss (gain) on disposal of investments	-88	-116
Total adjustments to reconcile profit (loss)	16,175	23,768
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-61,912	244,116
Decrease (increase) in notes receivable	-6,738	6,104
Decrease (increase) in accounts receivable	-92,545	39,410
Decrease (increase) in other receivable	-11,233	-7,906
Decrease (increase) in inventories	-160,413	-97,536
Decrease (increase) in prepayments	-10,469	3,092
Decrease (increase) in other current assets	-1,228	-4,004
Decrease (increase) in other financial assets	148,800	0
Total changes in operating assets	-195,738	183,276
Changes in operating liabilities		
Increase (decrease) in contract liabilities	10,679	0
Increase (decrease) in notes payable	-1,103	752
Increase (decrease) in accounts payable	33,476	-101,781
Increase (decrease) in other payable	-33,553	-98,339
Increase (decrease) in other current liabilities	1,073	5,304
Total changes in operating liabilities	10,572	-194,064
Total changes in operating assets and liabilities	-185,166	-10,788
Total adjustments	-168,991	12,980
Cash inflow (outflow) generated from operations	-53,720	47,004
Interest received	1,772	1,028
Interest paid	-654	-780
Income taxes refund (paid)	-5,122	-2,063
Net cash flows from (used in) operating activities	-57,724	45,189
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	1,630	0
Acquisition of property, plant and equipment	-17,973	-19,093
Acquisition of intangible assets	0	-1,500
Increase in other non-current assets	-35	-5,364
Net cash flows from (used in) investing activities	-16,378	-25,957
Cash flows from (used in) financing activities		
Increase in short-term loans	0	15,000
Decrease in short-term loans	0	0
Repayments of long-term debt	-1,277	-1,630
Decrease in other non-current liabilities	-347	-260
Exercise of employee share options	1,162	0
Change in non-controlling interests	0	-979
Net cash flows from (used in) financing activities	-462	12,131
Aggregated individually immaterial business combinations [member]	-3,819	-32,669
Net increase (decrease) in cash and cash equivalents	-78,383	-1,306
Cash and cash equivalents at beginning of period	843,239	995,597
Cash and cash equivalents at end of period	764,856	994,291
Cash and cash equivalents reported in the statement of financial position	764,856	994,291

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: AXIOMTEK CO., LTD.
 Financial year: Yearly
 Unit: NTS thousand

2018/03/31 Statement of Stockholders' Equity

Unit: NTS thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal 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
Description of arrangement for contingent consideration arrangements and indemnification assets	793,860	774	794,634	201,244	367,165	1,107,004	1,474,169	-17,336	0	-17,336
Effects of retrospective application and retrospective restatement						900	900	0		-900
Equity at beginning of period after adjustments	793,130	1,379	794,509	198,563	367,165	1,023,774	1,390,939	-12,914		-900
Disclosure of terms and conditions of share-based payment arrangement [abstract]						82,961	82,961			
Reinsurance assets						462	462			-3,715
Total comprehensive income						83,423	83,423			707
Share-based payments	730	-605	125	2,681						-3,715
Disposal of investments in equity instruments designated at fair value through other comprehensive income						-193	-193			193
Disclosure of general information about financial statements [text block]	730	-605	125	2,681		83,230	83,230	-4,422		900
Description of arrangement for contingent consideration arrangements and indemnification assets	793,860	774	794,634	201,244	367,165	1,107,004	1,474,169	-17,336	0	-17,336

2017/03/31 Statement of Stockholders' Equity

Unit: NTS thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Description of arrangement for contingent consideration arrangements and indemnification assets	790,310	790,310	187,862	331,163	453,840	785,003	-18,431	-18,431	1,744,744	40,049	1,784,793
Disclosure of terms and conditions of share-based payment arrangement [abstract]					27,971	27,971			27,971	2,286	30,257
Reinsurance assets							-32,210	-32,210	-32,210	-979	-33,189
Total comprehensive income					27,971	27,971			-4,239	1,307	-2,932
Share-based payments				4,117					4,117		4,117
Disclosure of general information about financial statements [text block]				4,117					-122	1,307	1,185
Description of arrangement for contingent consideration arrangements and indemnification assets	790,310	790,310	187,862	331,163	453,840	785,003	-18,431	-18,431	1,744,744	40,049	1,784,793