4726 Mycenax Biotech Inc. 2024Q3 Consolidated Financial Report

Unit: NT\$ thousands

Assels Current assels Current assels 100 Cash and cash equivalents 396.37 551 1138 Current financial assets at amorthed cost 41.025 371 1130 Current financial assets at amorthed cost 41.025 371 1130 Current contract assets 41.025 371 1130 Accounts receivable due from related parlies, net 13.297 41 1130 Other medivables 4.378 41 11300 Other current assets 17.0887 171.387 11410 Prepayments 91.088 84 11420 Other current assets, others 13.082 131 11420 Other current assets 13.082 131 11420 Other current assets 13.082 131 11420 Other current assets 13.082 138 11521 Tohic current assets 13.082 139 11524 Fold arrent assets 13.052 148 11525 Tohic current assets 13.052 148 </th <th>1 201</th> <th>023/12/31</th> <th>2023/9/30</th>	1 201	023/12/31	2023/9/30
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Hase Accounts receivable due from related parties, net 13.29 13.29 13.29 13.29 13.20 1300 Other receivable due from related parties, net 4.33.8 13.20	-	41,395	61,063
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1410 Prepayments 91,026 88 1470 Other current assets 170,887 171 1473 Other current assets, others 131,86 38 1182 Current assets recognised from costs to fulfil contracts with customers 139,862 1,900 110X Total current assets 827,838 1,900 1507 Non-current financial assets at fair value through other comprehensive income 228 1000 1507 Non-current financial assets at fair value through other comprehensive income 288 11257 1506 Investments accounted for using equity method 119,517 191 1600 Property, plant and equipment 1,645,333 1,770 17765 Right-G-Luse assets 182,323 44 1940 Defered tax assets 567,06 91 1900 Other non-current assets 577,06 92 1920 Quarantee deposits facilities 577,06 92 1920 Quarantee deposits paid 8,027 64 1921 Lubbilities and equi/y Current as	-	4,688	6,550
1470 Other current assets 170.887 171. 1479 Other current assets, others 31,198 33 1482 Current assets recognised from costs to fulfi contracts with customers 139,692 139 110X Total current assets 827,836 1,090 Non-current assets 827,836 1,090 1100 Property, plant and equipment 148,333 1,777 1100 Property, plant and equipment 1,84,333 1,775 11755 Right-of-use assets 38,232 44 11800 Deferred tax assets 38,723 44 11900 Other non-current assets 578,243 440 11910 Other non-current assets 577,06 49 11920 Other ano-current assets 587,706 49 11920 Other ano-current assets 587,706 49 11930 Prepayments for business facilities 587,706 49 11930 Other ano-current assets 587,706 47 11931 Net defined benefit asset, non-cur	-	112,326	134,799
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148 Current assets recognised from costs to fulfil contracts with customers 139.892 139.853 137.853	+	170,332	177,002
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Non-current assets Image: Constraint of the image of the		134,697	149,087
1517 Non-current financial assets at fair value through other comprehensive income 2.08 1550 Investments accounted for using equily method 179.517 199 1600 Property, plant and equipment 1.44.533 1.775 1785 Right-of-use assets 112.557 63 1780 Intangible assets 38.222 44 1940 Deferred tax assets 95.760 99 1900 Other non-current assets 578.243 449 1915 Prepayments for business facilities 567.060 99 1900 Guarantee deposits paid 8.027 64 1975 Net defined benefit asset, non-current 3.110 63 15X4 Total non-current assets 2.649.930 2.67 15X5 Total assets 3.477.766 3.777 1280 Current lassets 3.477.766 3.777 1281 Current lassets 2.649.930 2.672 1397 Net defined benefit asset, non-current 3.777 3.777 1283 Current lasset	1,	1,098,010	1,343,740
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1900 Other non-current assets 578,243 449 1915 Prepayments for business facilities 567,106 448 1920 Guarantee deposits paid 8,027 64 1975 Net defined benefit asset, non-current 3,110 3 15XX Total non-current assets 2,649,930 2,677 15XX Total non-current assets 3,477,766 3,777 Liabilities and equity 2 44 Liabilities 3,477,766 3,777 Liabilities 222,952 187 Current liabilities 2 222,952 187 Accounts payable 55,636 2200 Other ayables 266,272 2301 Current liabilities 459 2230 Current liabilities 459 2300 Other current liabilities 166,272 2301 Current liabilities, current portion 145,177 2320 Long-term liabilities, current portion 145,177 2321 Long-term liabilities, current portion 145,117		42,902	45,055
1915 Prepayments for business facilities 567,106 448. 1920 Guarantee deposits paid 8,027 6 1975 Net defined benefit asset, non-current 3,110 3 15XX Total non-current assets 2,649,930 2,677 1XXX Total anon-current assets 3,477,766 3,777 Liabilities and equity 2 4 Liabilities 10 10 Current liabilities 22,952 167 2130 Current contract liabilities 22,952 168 2130 Current contract liabilities 44 200 Other payable 55,636 44 2200 Other payables 166,272 36 34,986 30 2300 Current liabilities 4459 230 34,986 31 2320 <td></td> <td>95,491</td> <td>97,543</td>		95,491	97,543
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15XX Total non-current assets 2,649,930 2,677 1XXX Total assets 3,477,766 3,770 Liabilities and equity Image: Contract Contrant Contract Contrat Contract Contract Contract Cont		8,012	7,478
1XXX Total assets 3,477,766 3,777 Liabilities and equity Liabilities and equity Current liabilities 2130 Current contract liabilities 222,952 18: 2170 Accounts payable 255,636 44 2200 Other payables 166,272 36: 2230 Current tax liabilities 459 349,86 34 2300 Other current liabilities 349,86 34 34 34 2301 Current liabilities, current portion 145,177 122 34 <		3,075	2,827
Liabilities and equityImage: constraint of the second	2	2,672,391	2,500,405
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Current liabilities Current contract liabilities 222,952 183 2130 Current contract liabilities 222,952 183 2170 Accounts payable 55,636 44 2200 Other payables 166,272 363 2230 Current tax liabilities 459 1 2280 Current lease liabilities 34,986 33 2300 Other current liabilities, current portion 163,798 130 2320 Long-term liabilities, current portion 145,117 129 2390 Other current liabilities, others 18,881 4 21XX Total current liabilities 644,103 755 2540 Non-current portion of non-current borrowings 659,123 530 2541 Long-term bank loans 659,123 530 2580 Non-current lease liabilities 77,895 36 25XX Total non-current liabilities 737,018 565			
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2230Current tax liabilities4592280Current lease liabilities34,986302300Other current liabilities163,7981302320Long-term liabilities, current portion145,1171252399Other current liabilities, others18,681421XXTotal current liabilities644,1037552540Non-current portion of non-current borrowings659,1235302541Long-term bank loans659,1235302580Non-current liabilities77,8953325XXTotal non-current liabilities737,018568		44,053	33,973
2280Current lease liabilities34,986362300Other current liabilities163,7981302320Long-term liabilities, current portion145,1171222399Other current liabilities, others18,681421XXTotal current liabilities644,103753Non-current liabilities644,1037532540Non-current portion of non-current borrowings659,1235302541Long-term bank loans659,1235302580Non-current lease liabilities77,8953325XXTotal non-current liabilities737,018568		361,318	198,701
2300Other current liabilities163,7981302320Long-term liabilities, current portion145,1171292399Other current liabilities, others18,681421XXTotal current liabilities644,103755Non-current liabilities644,1037552540Non-current portion of non-current borrowings659,1235302541Long-term bank loans659,1235302580Non-current lease liabilities77,8953825XXTotal non-current liabilities737,018568		0	0
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2399Other current liabilities, others18,68121XXTotal current liabilities644,1037532540Non-current portion of non-current borrowings659,1235302541Long-term bank loans659,1235302580Non-current lease liabilities77,8953325XXTotal non-current liabilities737,018566		130,198	128,144
21XXTotal current liabilities644,103753Non-current liabilities644,1037532540Non-current portion of non-current borrowings659,1235332541Long-term bank loans659,1235332580Non-current lease liabilities77,89533325XXTotal non-current liabilities737,018553		125,920	125,920
Non-current liabilities12540Non-current portion of non-current borrowings659,1232541Long-term bank loans659,1232580Non-current lease liabilities77,89525XXTotal non-current liabilities737,018		4,278	2,224
2540 Non-current portion of non-current borrowings 659,123 530 2541 Long-term bank loans 659,123 530 2580 Non-current lease liabilities 77,895 33 25XX Total non-current liabilities 737,018 569		753,423	636,943
2541Long-term bank loans659,1235302580Non-current lease liabilities77,8953825XXTotal non-current liabilities737,018568			
2580 Non-current lease liabilities 77,895 39 25XX Total non-current liabilities 737,018 569		530,400	561,880
25XX Total non-current liabilities 737,018 569		530,400	561,880
		39,386	45,803
2XXX Total liabilities		569,786	607,683
2XXX Total liabilities 1,381,121 1,323	1,	1,323,209	1,244,626
Equity	Γ	-	
Equity attributable to owners of parent			
Share capital	Γ		
3110 Ordinary share 2,066,149 2,056	2.	2,058,862	2,057,615
3140 Advance receipts for share capital 289	Γ	1,022	2,737
	\square	(2,000)	0
	2	2,057,884	2,060,352

	Capital surplus			
3200	Total capital surplus	415,702	1,074,289	1,075,454
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(383,839)	(682,641)	(530,352)
3351	Accumulated profit and loss	(383,839)	(682,641)	(530,352)
3300	Total retained earnings	(383,839)	(682,641)	(530,352)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	22	(31)	170
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	22	(31)	170
3490	Other equity, others	(1,678)	(2,309)	(6,105)
3491	Other equity, unearned compensation	(1,678)	(2,309)	(6,105)
3400	Total other equity interest	(1,656)	(2,340)	(5,935)
31XX	Total equity attributable to owners of parent	2,096,645	2,447,192	2,599,519
3XXX	Total equity	2,096,645	2,447,192	2,599,519
3X2X	Total liabilities and equity	3,477,766	3,770,401	3,844,145
3997	Number of share capital awaiting retirement	0	200,000	0
3998	Equivalent issue shares of advance receipts for ordinary share	8,000	36,000	124,700
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

Unit: NT\$ thousands EPS Unit: NT\$

Code	nent of Comprehensive Income	2024/7/1To9/30	2023/7/1To9/30	2024/1/1To9/30	2023/1/1To9/30
Code	Accounting Title Operating revenue	2024/7/1109/30	2023/1/1109/30	2024/1/1109/30	2023/1/1109/30
4000	Total operating revenue	209,130	113,264	489,931	469,701
	Operating costs		,	,	,
5000	Total operating costs	277,987	214,996	696,019	767,756
5900	Gross profit (loss) from operations	(68,857)	(101,732)	(206,088)	(298,055)
5950		(68,857)	(101,732)	(206,088)	(298,055)
	Operating expenses				
6100	Selling expenses	12,110	15,108	43,005	48,554
6200	Administrative expenses	22,823	24,214	65,239	72,037
6300	Research and development expenses	22,799	18,577	55,456	59,959
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(71)	(21,848)	290	547
6000	Total operating expenses	57,661	36,051	163,990	181,097
6900	Net operating income (loss)	(126,518)	(137,783)	(370,078)	(479,152)
	Non-operating income and expenses				
	Interest income				
7101	Interest income from bank deposits	988	4,012	5,460	12,123
7100	Total interest income	988	4,012	5,460	12,123
	Other income				
7010	Total other income	365	489	12,084	3,974
	Other gains and losses				
7230	Foreign exchange gains	(6,038)	20,645	7,557	27,595
7590	Miscellaneous disbursements	426	(1,121)	748	73,654
7020	Other gains and losses, net	(6,464)	21,766	6,809	(46,059)
	Finance costs				
7050	Finance costs, net	7,716	6,747	22,187	20,734
	Share of profit (loss) of associates and joint ventures accounted for using equity method				
7770	Share of loss of associates and joint ventures accounted for using equity method	4,932	2,524	11,025	5,409
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(4,932)	(2,524)	(11,025)	(5,409)
7000	Total non-operating income and expenses	(17,759)	16,996	(8,859)	(56,105)
7900	Profit (loss) from continuing operations before tax	(144,277)	(120,787)	(378,937)	(535,257)
	Tax expense (income)				
7950	Total tax expense (income)	2,335	1,210	4,902	(4,905)
8000	Profit (loss) from continuing operations	(146,612)	(121,997)	(383,839)	(530,352)
8200	Profit (loss)	(146,612)	(121,997)	(383,839)	(530,352)
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				

8361	Exchange differences on translation	(176)	175	110	213
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	36	57	43
8360	Components of other comprehensive income that will be reclassified to profit or loss	(176)	139	53	170
8300	Total other comprehensive income	(176)	139	53	170
8500	Total comprehensive income	(146,788)	(121,858)	(383,786)	(530,182)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	(146,612)	(121,997)	(383,839)	(530,352)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(146,788)	(121,858)	(383,786)	(530,182)
	Basic earnings per share				
9750	Total basic earnings per share	(0.71)	(0.59)	(1.86)	(2.58)
	Diluted earnings per share				
9850	Total diluted earnings per share	(0.71)	(0.59)	(1.86)	(2.58)

Unit: NT\$ thousands

Code	Accounting Title	2024/1/1To9/30	2023/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	(378,937)	(535,257)
A00020	Profit (loss) from discontinued operations before tax	0	0
A10000	Profit (loss) before tax	(378,937)	(535,257)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	223,613	227,727
A20200	Amortization expense	5,928	9,190
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	290	547
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
A20900	Interest expense	22,187	20,734
A21000	Net (loss) gain arising from derecognition of financial assets measured at amortised cost	0	0
A21100	Net (loss) gain on reclassification of financial assets	0	0
A21200	Interest income	(5,460)	(12,123)
A21300	Dividend income	(4)	(4)
A21900	Share-based payments	6,040	8,555
A22000	Effect of exchange rate changes of bonds payable	0	0
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	11,025	5,409
A22500	Loss (gain) on disposal of property, plan and equipment	0	0
A22600	Property, plan and equipment transferred to expenses	0	0
A22700	Loss (gain) on disposal of investment properties	0	0
A22800	Loss (gain) on disposal of intangible assets	0	0
A22900	Loss (gain) on disposal of other assets	0	0
A23000	Loss (gain) on disposal of non-current assets classified as held for sale	0	0
A23100	Loss (gain) on disposal of investments	0	0
A23200	Loss (gain) on disposal of investments accounted for using equity method	0	0
A23500	Impairment loss on financial assets	0	0
A23600	Reversal of impairment loss on financial assets	0	0
A23700	Impairment loss on non-financial assets	33,499	28,317
A23800	Reversal of impairment loss on non-financial assets	0	0
A23900	Unrealized profit (loss) from sales	0	0
A24000	Realized loss (profit) on from sales	0	0
A24100	Unrealized foreign exchange loss (gain)	0	0
A24200	Loss (gain) on bond redemption	0	0
A24500	Other revenue, overdue compensation of board and directors	0	0
A24600	Loss (gain) on fair value adjustment of investment property	0	0
A29900	Other adjustments to reconcile profit (loss)	0	73,604
A20010	Total adjustments to reconcile profit (loss)	297,118	361,956
	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	0
A31120	Decrease (increase) in financial assets for hedging	0	0
A31125	Decrease (increase) in contract assets	(33,183)	(13,474)
A31130	Decrease (increase) in notes receivable	0	0
A31140	Decrease (increase) in notes receivable due from related parties	0	0
A31150	Decrease (increase) in accounts receivable	2,025	(2,879)
A31160	Decrease (increase) in accounts receivable due from related parties	(4,003)	8,677
A31180	Decrease (increase) in other receivable	(119)	(2,824)
A31190	Decrease (increase) in other receivable due from related parties	0	0
A31200	Adjustments for decrease (increase) in inventories	5,501	43,281
A31210	Adjustments for decrease (increase) in biological assets	0	0
A31220	Decrease (increase) in prepaid expenses	0	0
A31230	Decrease (increase) in prepayments	(97)	3,278
A31240	Adjustments for decrease (increase) in other current assets	(831)	0
A31250	Decrease (increase) in other financial assets	0	0
A31260	Decrease (increase) in deferred debits	0	0
A31270	Decrease (increase) in assets recognised as incremental costs to obtain contract with customers	0	0
A31280	Decrease (increase) in assets recognised from costs to fulfil contracts with customers	(4,995)	(2,651)
A31990	Decrease (increase) in other operating assets	0	0
A31000	Total changes in operating assets	(35,702)	33,408
	Changes in operating liabilities		
A32110	Adjustments for increase (decrease) in financial liabilities held for trading	0	0
A32120	Increase (decrease) in financial liabilities for hedging	0	0
A32125	Increase (decrease) in contract liabilities	35,669	99,508
A32130		0	0
A32140	Increase (decrease) in notes payable	0	0
A32140	Increase (decrease) in notes payable to related parties		
A32150	Increase (decrease) in accounts payable	11,583	(18,548)
	Increase (decrease) in accounts payable to related parties	0	0
A32180	Increase (decrease) in other payable	(54,853)	(12,672)
A32190	Increase (decrease) in other payable to related parties	0	0
A32200	Increase (decrease) in provisions	0	0
A32210	Increase (decrease) in receipts in advance	0	0
A32220	Increase (decrease) in other financial liabilities	0	0
A32230	Adjustments for increase (decrease) in other current liabilities	14,403	827
A32240	Increase (decrease) in net defined benefit liability	(35)	15
A32250	Increase (decrease) in deferred credits	0	0
A32990	Increase (decrease) in other operating liabilities	0	0
A32000	Total changes in operating liabilities	6,767	69,130
A30000	Total changes in operating assets and liabilities	(28,935)	102,538
A20000	Total adjustments	268,183	464,494
A33000	Cash inflow (outflow) generated from operations	(110,754)	(70,763)
A33100	Interest received	0	0
A33200	Dividends received	0	0
A33300	Interest paid	(19,833)	(17,775)
A33400	Dividends paid	0	0
A33500	Income taxes refund (paid)	(5,390)	(5,493)
AAAA	Net cash flows from (used in) operating activities	(135,977)	(94,031)
	Cash flows from (used in) investing activities		
B00010	Acquisition of financial assets at fair value through other comprehensive income	0	0
B00020	Proceeds from disposal of financial assets at fair value through other comprehensive income	0	0
B00030	Proceeds from capital reduction of financial assets at fair value through other comprehensive income	0	0
B00040	Acquisition of financial assets at amortised cost	0	(397,376)
B00050	Proceeds from disposal of financial assets at amortised cost	141,118	0
B00060	Proceeds from repayments of financial assets at amortised cost	0	0
B00100	Acquisition of financial assets at fair value through profit or loss	0	0
		0	0
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	01	

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B01600	Disposal of financial assets for hedging	0	0
B01700	Derecognition of financial liabilities for hedging	0	0
B01800	Acquisition of investments accounted for using equity method	0	0
B01900	Proceeds from disposal of investments accounted for using equity method	0	0
B02000	Increase in prepayments for investments	0	0
B02100	Decrease in prepayments for investments	0	0
B02200	Net cash flow from acquisition of subsidiaries	0	0
B02300	Proceeds from disposal of subsidiaries	0	0
B02400	Proceeds from capital reduction of investments accounted for using equity method	0	0
B02500	Acquisition of non-current assets classified as held for sale	0	0
B02600	Proceeds from disposal of non-current assets classified as held for sale	0	0
B02700	Acquisition of property, plant and equipment	(282,880)	(205,553)
B02800	Proceeds from disposal of property, plant and equipment	0	0
B02900	Increase in receipts in advance due to disposal of assets	0	0
B03000	Decrease in receipts in advance due to disposal of assets	0	0
B03700		-	0
B03800	Increase in refundable deposits	(15)	
	Decrease in refundable deposits	0	480
B04100	Increase in other receivables	0	0
B04200	Decrease in other receivables	0	0
B04300	Increase in other receivables due from related parties	0	0
B04400	Decrease in other receivables due from related parties	0	0
B04500	Acquisition of intangible assets	0	(1,971)
B04600	Proceeds from disposal of intangible assets	0	0
B04900	Net cash receipts from acquisitions of subsidiaries and other business units	0	0
B05000	Net cash inflows from business combination	0	0
B05100	Cash payments to acquire subsidiaries and other business units	0	0
B05350	Acquisition of use-of-right assets	0	0
B05400	Acquisition of investment properties	0	0
B05500	Proceeds from disposal of investment properties	0	0
B05800	Increase in receivables	0	0
B05900	Decrease in receivables	0	0
B06000	Increase in long-term lease and installment receivables	0	0
B06100	Decrease in long-term lease and installment receivables	0	0
B06500	Increase in other financial assets	0	(24,483)
B06600	Decrease in other financial assets	5,892	0
B06700	Increase in other non-current assets	0	0
B06800	Decrease in other non-current assets	0	0
B07100		0	0
B07200	Increase in prepayments for business facilities	-	
	Decrease in prepayments for business facilities	0	0
B07300	Increase in other prepayments	0	0
B07400	Decrease in other prepayments	0	0
B07500	Interest received	5,889	11,484
B07600	Dividends received	4	4
B07700	Income taxes refund (paid)	0	0
B09900	Other investing activities	0	0
BBBB	Net cash flows from (used in) investing activities	(129,992)	(617,415)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	0	0
C00200	Decrease in short-term loans	0	(100,000)
C00500	Increase in short-term notes and bills payable	0	0
C00600	Decrease in short-term notes and bills payable	0	0
C00900	Acquisition of financial assets for hedging	0	0
C01000	Proceeds from disposal of financial assets for hedging	0	0
C01100	Derecognition of financial liabilities for hedging	0	0
-			
C01200	Proceeds from issuing bonds	0	0
C01200 C01300	Proceeds from issuing bonds Repayments of bonds	0	0

C01600	Proceeds from long-term debt	147,920	0
C01700	Repayments of long-term debt	0	(74,400)
C01800	Increase in other borrowings	0	0
C01900	Decrease in other borrowings	0	0
C02000	Increase in notes and bonds issued under repurchase agreement	0	0
C02100	Decrease in notes and bonds issued under repurchase agreement	0	0
C02200	Increase in financial liabilities designated at fair value through profit or loss	0	0
C02300	Decrease in financial liabilities designated at fair value through profit or loss	0	0
C02400		0	0
C02500	Increase in financial liabilities at amortised cost	0	0
C02800	Decrease in financial liabilities at amortised cost	0	0
	Proceeds from issuing preference share liabilities		
C02900	Repayments of preference share liabilities	0	0
C03000	Increase in guarantee deposits received	0	0
C03100	Decrease in guarantee deposits received	0	0
C03200	Proceeds from financial assets securitization	0	0
C03500	Increase in payables	0	0
C03600	Decrease in payables	0	0
C03700	Increase in other payables to related parties	0	0
C03800	Decrease in other payables to related parties	0	0
C03900	Increase in lease payable	0	0
C04000	Decrease in lease payable	0	0
C04020	Payments of lease liabilities	(32,211)	(30,062)
C04100	Increase in other financial liabilities	0	0
C04200	Decrease in other financial liabilities	0	0
C04300	Increase in other non-current liabilities	0	0
C04400	Decrease in other non-current liabilities	0	0
C04500	Cash dividends paid	0	0
C04600	Proceeds from issuing shares	0	0
C04650	Issue Security Token Offer	0	0
C04700	Capital reduction payments to shareholders	0	0
C04800	Exercise of employee share options	27,199	15,571
C04900	Payments to acquire treasury shares	0	0
C04950	Repurchase Security Token Offer	0	0
C05000	Proceeds from sale of treasury shares	0	0
C05100	Treasury shares sold to employees	0	0
C05200	Issuance of preference shares by subsidiaries	0	0
C05300	Retroactive adjustment due to issuance of new shares for a merger	0	0
C05400	Acquisition of ownership interests in subsidiaries	0	0
C05500	Disposal of ownership interests in subsidiaries (without losing control)	0	0
C05600	Interest paid	0	0
C05700	Income taxes refund (paid)	0	0
C05800	Change in non-controlling interests	0	0
C09900	Other financing activities	0	0
CCCC	Net cash flows from (used in) financing activities	142,908	(188,891)
DDDD	Effect of exchange rate changes on cash and cash equivalents	142,900	(100,091) 213
	Net increase (decrease) in cash and cash equivalents	(122,951)	(900,124)
E00100	Cash and cash equivalents at beginning of period	519,268	1,323,365
E00200	Cash and cash equivalents at end of period	396,317	423,241
E00210	Cash and cash equivalents reported in the statement of financial position	396,317	423,241
E00212	(Non-current) assets (or disposal groups) classified as held for sale, net	0	0
E00214	(Non-current) assets (or disposal groups) classified as held for distribution to owners, net	0	0
E00240	Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0
		-	

Unit: NT\$ thousands Statements of Change in Equity

Statements of Chang	je in Equity											
	3110	3140	3190	3100	3200	3350	3300	3410	3490	3400	31XX	3XXX
	Ordinary share	Advance receipts	Other	Total	Capital surplus	Unappropriated retained	Total	Exchange differences	Others	Total other	Total equity attributable	Total equity

			for share capital		share capital		earnings (accumulated deficit)	retained earnings	on translation of foreign financial statements		equity interest	to owners of parent	
A1	Equity at beginning of period	2,058,862	1,022	(2,000)	2,057,884	1,074,289	(682,641)	(682,641)	(31)	(2,309)	(2,340)	2,447,192	2,447,192
C11	Capital surplus used to offset accumulated deficits					(682,641)	682,641	682,641				0	0
D1	Profit (loss)						(383,839)	(383,839)				(383,839)	(383,839)
D3	Other comprehensive income								53		53	53	53
D5	Total comprehensive income						(383,839)	(383,839)	53		53	(383,786)	(383,786)
N1	Share-based payments					5,409				631	631	6,040	6,040
T1	Others	7,287	(733)	2,000	8,554	18,645	0	0				27,199	27,199
Y1	Total increase (decrease) in equity	7,287	(733)	2,000	8,554	(658,587)	298,802	298,802	53	631	684	(350,547)	(350,547)
Z1	Equity at end of period	2,066,149	289	0	2,066,438	415,702	(383,839)	(383,839)	22	(1,678)	(1,656)	2,096,645	2,096,645

	it: NT\$ thousands											
Last	year's Statements	Ū	1 2	[[[r
		3110	3140	3100	3200	3350	3300	3410	3490	3400	31XX	3XXX
		Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Total equity attributable to owners of parent	Total equity
A1	Equity at beginning of period	2,053,060	193	2,053,253	1,468,143	(406,832)	(406,832)	0	(8,989)	(8,989)	3,105,575	3,105,575
C11	Capital surplus used to offset accumulated deficits				(406,832)	406,832	406,832				0	0
D1	Profit (loss)					(530,352)	(530,352)				(530,352)	(530,352)
D3	Other comprehensive income							170		170	170	170
D5	Total comprehensive income					(530,352)	(530,352)	170		170	(530,182)	(530,182)
N1	Share-based payments				5,671				2,884	2,884	8,555	8,555
T1	Others	4,555	2,544	7,099	8,472						15,571	15,571
Y1	Total increase (decrease) in equity	4,555	2,544	7,099	(392,689)	(123,520)	(123,520)	170	2,884	3,054	(506,056)	(506,056)
Z1	Equity at end of period	2,057,615	2,737	2,060,352	1,075,454	(530,352)	(530,352)	170	(6,105)	(5,935)	2,599,519	2,599,519