Unit: NT$ thousands

Balance Sheet

Code	Accounting Title	2024/9/30	2023/12/31	2023/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	396,317	519,268	423,241
1136	Current financial assets at amortised cost	8,500	149,618	414,692
1140	Current contract assets	41,025	7,842	25,425
1170	Accounts receivable, net	39,080	41,395	61,063
1180	Accounts receivable due from related parties, net	13,297	9,294	1,960
1200	Other receivables	4,378	4,688	6,550
130X	Current inventories	73,326	112,326	134,799
1410	Prepayments	81,026	83,247	99,008
1470	Other current assets	170,887	170,332	177,002
1479	Other current assets, others	31,195	35,635	27,915
1482	Current assets recognised from costs to fulfil contracts with customers	139,692	134,697	149,087
11XX	Total current assets	827,836	1,098,010	1,343,740
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	268	268	268
1550	Investments accounted for using equity method	179,517	190,542	193,836
1600	Property, plant and equipment	1,645,353	1,779,575	1,763,213
1755	Right-of-use assets	112,557	67,768	77,851
1780	Intangible assets	38,232	42,902	45,055
1840	Deferred tax assets	95,760	95,491	97,543
1900	Other non-current assets	578,243	495,845	322,639
1915	Prepayments for business facilities	567,106	484,758	312,334
1920	Guarantee deposits paid	8,027	8,012	7,478
1975	Net defined benefit asset, non-current	3,110	3,075	2,827
15XX	Total non-current assets	2,649,930	2,672,391	2,500,405
1XXX	Total assets	3,477,766	3,770,401	3,844,145
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2130	Current contract liabilities	222,952	187,283	241,783
2170	Accounts payable	55,636	44,053	33,973
2200	Other payables	166,272	361,318	198,701
2230	Current tax liabilities	459	0	0
2280	Current lease liabilities	34,986	30,571	34,342
2300	Other current liabilities	163,798	130,198	128,144
2320	Long-term liabilities, current portion	145,117	125,920	125,920
2399	Other current liabilities, others	18,681	4,278	2,224
21XX	Total current liabilities	644,103	753,423	636,943
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	659,123	530,400	561,880
2541	Long-term bank loans	659,123	530,400	561,880
2580	Non-current lease liabilities	77,895	39,386	45,803
25XX	Total non-current liabilities	737,018	569,786	607,683
2XXX	Total liabilities	1,381,121	1,323,209	1,244,626
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	2,066,149	2,058,862	2,057,615
3140	Advance receipts for share capital	289	1,022	2,737
3170	Share capital awaiting retirement	0	(2,000)	0
3100	Total Share Capital	2,066,438	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$

Statement of Comprehensive Income

Code	Accounting Title	2024/7/1To9/30	2023/7/1To9/30	2024/1/1To9/30	2023/1/1To9/30
	Operating revenue				
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	Gross profit (loss) from operations	(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

Statements of Cash Flows

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	Increase (decrease) in notes payable	0	0
A32140	Increase (decrease) in notes payable to related parties	0	0
A32150	Increase (decrease) in accounts payable	11,583	(18,548)
A32160	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
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	0	0
B01500	Acquisition of financial assets for hedging	0	0

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	Increase in refundable deposits	(15)	0
B03800	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	Increase in prepayments for business facilities	0	0
B07200	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
C01300	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	Increase in financial liabilities at amortised cost	0	0
C02500	Decrease in financial liabilities at amortised cost	0	0
C02800	Proceeds from issuing preference share liabilities	0	0
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	110	213
EEEE	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

	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

Unit: NT$ thousands

Last year's Statements of Change in Equity

		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