

4726 Mycenax Biotech Inc.
2025Q1 Consolidated Financial Report

I

Unit: NT\$ thousands

| Balance Sheet | | | | |
|---------------|-------------------------------------------------------------------------------|-----------|------------|-----------|
| Code | Accounting Title | 2025/3/31 | 2024/12/31 | 2024/3/31 |
| | Assets | | | |
| | Current assets | | | |
| 1100 | Cash and cash equivalents | 265,426 | 269,565 | 256,827 |
| 1136 | Current financial assets at amortised cost | 8,500 | 8,500 | 18,100 |
| 1140 | Current contract assets | 28,539 | 41,689 | 18,638 |
| 1170 | Accounts receivable, net | 54,021 | 98,250 | 55,981 |
| 1180 | Accounts receivable due from related parties, net | 2,455 | 798 | 3,624 |
| 1200 | Other receivables | 4,239 | 7,732 | 1,656 |
| 130X | Current inventories | 66,860 | 64,943 | 111,406 |
| 1410 | Prepayments | 75,122 | 71,447 | 89,457 |
| 1470 | Other current assets | 208,412 | 173,457 | 210,471 |
| 1479 | Other current assets, others | 57,457 | 32,060 | 37,061 |
| 1482 | Current assets recognised from costs to fulfil contracts with customers | 150,955 | 141,397 | 173,410 |
| 11XX | Total current assets | 713,574 | 736,381 | 766,160 |
| | 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 | 171,388 | 177,599 | 187,510 |
| 1600 | Property, plant and equipment | 1,566,084 | 1,601,002 | 1,730,865 |
| 1755 | Right-of-use assets | 112,502 | 103,594 | 99,442 |
| 1780 | Intangible assets | 34,283 | 36,258 | 40,926 |
| 1840 | Deferred tax assets | 99,634 | 98,603 | 94,646 |
| 1900 | Other non-current assets | 641,676 | 614,671 | 511,539 |
| 1915 | Prepayments for business facilities | 630,003 | 603,038 | 500,433 |
| 1920 | Guarantee deposits paid | 8,266 | 8,241 | 8,017 |
| 1975 | Net defined benefit asset, non-current | 3,407 | 3,392 | 3,089 |
| 15XX | Total non-current assets | 2,625,835 | 2,631,995 | 2,665,196 |
| 1XXX | Total assets | 3,339,409 | 3,368,376 | 3,431,356 |
| | Liabilities and equity | | | |
| | Liabilities | | | |
| | Current liabilities | | | |
| 2100 | Current borrowings | 100,000 | 0 | 0 |
| 2130 | Current contract liabilities | 273,096 | 230,850 | 210,569 |
| 2170 | Accounts payable | 37,660 | 34,632 | 35,552 |
| 2200 | Other payables | 122,382 | 177,445 | 136,485 |
| 2280 | Current lease liabilities | 31,775 | 31,916 | 36,369 |
| 2300 | Other current liabilities | 214,712 | 186,653 | 103,297 |
| 2320 | Long-term liabilities, current portion | 196,554 | 168,075 | 99,200 |
| 2399 | Other current liabilities, others | 18,158 | 18,578 | 4,097 |
| 21XX | Total current liabilities | 779,625 | 661,496 | 522,272 |
| | Non-current liabilities | | | |
| 2540 | Non-current portion of non-current borrowings | 581,086 | 611,365 | 525,640 |
| 2541 | Long-term bank loans | 581,086 | 611,365 | 525,640 |
| 2580 | Non-current lease liabilities | 81,179 | 72,036 | 65,291 |
| 25XX | Total non-current liabilities | 662,265 | 683,401 | 590,931 |
| 2XXX | Total liabilities | 1,441,890 | 1,344,897 | 1,113,203 |
| | Equity | | | |
| | Equity attributable to owners of parent | | | |

| | | | | |
|------|---------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| | Share capital | | | |
| 3110 | Ordinary share | 2,071,113 | 2,070,069 | 2,057,222 |
| 3140 | Advance receipts for share capital | 78 | 439 | 4,888 |
| 3170 | Share capital awaiting retirement | 0 | 0 | (1,400) |
| 3100 | Total Share Capital | 2,071,191 | 2,070,508 | 2,060,710 |
| | Capital surplus | | | |
| 3200 | Total capital surplus | 423,334 | 421,109 | 1,077,665 |
| | Retained earnings | | | |
| 3350 | Unappropriated retained earnings (accumulated deficit) | (596,044) | (466,907) | (818,252) |
| 3351 | Accumulated profit and loss | (596,044) | (466,907) | (818,252) |
| 3300 | Total retained earnings | (596,044) | (466,907) | (818,252) |
| | Other equity interest | | | |
| 3410 | Exchange differences on translation of foreign financial statements | 295 | 236 | 129 |
| 3412 | Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method | 295 | 236 | 129 |
| 3490 | Other equity, others | (1,257) | (1,467) | (2,099) |
| 3491 | Other equity, unearned compensation | (1,257) | (1,467) | (2,099) |
| 3400 | Total other equity interest | (962) | (1,231) | (1,970) |
| 31XX | Total equity attributable to owners of parent | 1,897,519 | 2,023,479 | 2,318,153 |
| 3XXX | Total equity | 1,897,519 | 2,023,479 | 2,318,153 |
| 3X2X | Total liabilities and equity | 3,339,409 | 3,368,376 | 3,431,356 |
| 3997 | Number of share capital awaiting retirement | 0 | 0 | 140,000 |
| 3998 | Equivalent issue shares of advance receipts for ordinary share | 3,000 | 14,900 | 235,000 |
| 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 | 2025/1/1To3/31 | 2024/1/1To3/31 | |
| | Operating revenue | | | |
| 4000 | Total operating revenue | 121,716 | | 80,190 |
| | Operating costs | | | |
| 5000 | Total operating costs | 200,213 | | 166,887 |
| 5900 | Gross profit (loss) from operations | (78,497) | | (86,697) |
| 5950 | Gross profit (loss) from operations | (78,497) | | (86,697) |
| | Operating expenses | | | |
| 6100 | Selling expenses | 9,221 | | 15,194 |
| 6200 | Administrative expenses | 22,908 | | 20,805 |
| 6300 | Research and development expenses | 17,453 | | 13,907 |
| 6450 | Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | 126 | | (787) |
| 6000 | Total operating expenses | 49,708 | | 49,119 |
| 6900 | Net operating income (loss) | (128,205) | | (135,816) |
| | Non-operating income and expenses | | | |
| | Interest income | | | |
| 7101 | Interest income from bank deposits | 343 | | 1,554 |
| 7100 | Total interest income | 343 | | 1,554 |
| | Other income | | | |
| 7010 | Total other income | 6,625 | | 361 |
| | Other gains and losses | | | |
| 7230 | Foreign exchange gains | 5,157 | | 10,039 |
| 7590 | Miscellaneous disbursements | 85 | | 69 |
| 7020 | Other gains and losses, net | 5,072 | | 9,970 |
| | Finance costs | | | |
| 7050 | Finance costs, net | 7,786 | | 6,144 |
| | 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 | 6,211 | | 3,032 |

| | | | |
|------|------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 7060 | Share of profit (loss) of associates and joint ventures accounted for using equity method, net | (6,211) | (3,032) |
| 7000 | Total non-operating income and expenses | (1,957) | 2,709 |
| 7900 | Profit (loss) from continuing operations before tax | (130,162) | (133,107) |
| | Tax expense (income) | | |
| 7950 | Total tax expense (income) | (1,025) | 2,504 |
| 8000 | Profit (loss) from continuing operations | (129,137) | (135,611) |
| 8200 | Profit (loss) | (129,137) | (135,611) |
| | Other comprehensive income | | |
| | Components of other comprehensive income that will be reclassified to profit or loss | | |
| 8361 | Exchange differences on translation | 74 | 200 |
| 8399 | Income tax related to components of other comprehensive income that will be reclassified to profit or loss | 15 | 40 |
| 8360 | Components of other comprehensive income that will be reclassified to profit or loss | 59 | 160 |
| 8300 | Total other comprehensive income | 59 | 160 |
| 8500 | Total comprehensive income | (129,078) | (135,451) |
| | Profit (loss), attributable to: | | |
| 8610 | Profit (loss), attributable to owners of parent | (129,137) | (135,611) |
| | Comprehensive income attributable to: | | |
| 8710 | Comprehensive income, attributable to owners of parent | (129,078) | (135,451) |
| | Basic earnings per share | | |
| 9750 | Total basic earnings per share | (0.62) | (0.66) |
| | Diluted earnings per share | | |
| 9850 | Total diluted earnings per share | (0.62) | (0.66) |

Unit: NT\$ thousands

| Statements of Cash Flows | | | |
|--------------------------|-------------------------------------------------------------------------------------------|----------------|----------------|
| Code | Accounting Title | 2025/1/1To3/31 | 2024/1/1To3/31 |
| | Cash flows from (used in) operating activities, indirect method | | |
| A00010 | Profit (loss) from continuing operations before tax | (130,162) | (133,107) |
| A00020 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| A10000 | Profit (loss) before tax | (130,162) | (133,107) |
| | Adjustments | | |
| | Adjustments to reconcile profit (loss) | | |
| A20100 | Depreciation expense | 70,919 | 75,369 |
| A20200 | Amortization expense | 1,975 | 1,976 |
| A20300 | Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | 126 | (787) |
| A20400 | Net loss (gain) on financial assets or liabilities at fair value through profit or loss | 0 | 0 |
| A20900 | Interest expense | 7,786 | 6,144 |
| 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 | (343) | (1,554) |
| A21300 | Dividend income | 0 | 0 |
| A21900 | Share-based payments | 903 | 1,524 |
| 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 | 6,211 | 3,032 |
| 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 | 6,363 | 10,728 |
| 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 | 0 |
| A20010 | Total adjustments to reconcile profit (loss) | 93,940 | 96,432 |
| | 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 | 13,150 | (10,796) |
| 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 | 44,103 | (13,799) |
| A31160 | Decrease (increase) in accounts receivable due from related parties | (1,657) | 5,670 |
| A31180 | Decrease (increase) in other receivable | 3,510 | 2,610 |
| A31190 | Decrease (increase) in other receivable due from related parties | 0 | 0 |
| A31200 | Adjustments for decrease (increase) in inventories | (8,280) | (9,808) |
| A31210 | Adjustments for decrease (increase) in biological assets | 0 | 0 |
| A31220 | Decrease (increase) in prepaid expenses | 0 | 0 |
| A31230 | Decrease (increase) in prepayments | (4,614) | (5,963) |
| A31240 | Adjustments for decrease (increase) in other current assets | (1,028) | (840) |
| 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 | (9,558) | (38,713) |
| A31990 | Decrease (increase) in other operating assets | 0 | 0 |
| A31000 | Total changes in operating assets | 35,626 | (71,639) |
| | 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 | 42,246 | 23,286 |
| 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 | 3,028 | (8,501) |
| A32160 | Increase (decrease) in accounts payable to related parties | 0 | 0 |
| A32180 | Increase (decrease) in other payable | (23,369) | (59,712) |
| 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 | (423) | (181) |
| A32240 | Increase (decrease) in net defined benefit liability | (15) | (14) |
| A32250 | Increase (decrease) in deferred credits | 0 | 0 |
| A32990 | Increase (decrease) in other operating liabilities | 0 | 0 |
| A32000 | Total changes in operating liabilities | 21,467 | (45,122) |
| A30000 | Total changes in operating assets and liabilities | 57,093 | (116,761) |

| | | | |
|--------|------------------------------------------------------------------------------------------------------|----------|-----------|
| A20000 | Total adjustments | 151,033 | (20,329) |
| A33000 | Cash inflow (outflow) generated from operations | 20,871 | (153,436) |
| A33100 | Interest received | 0 | 0 |
| A33200 | Dividends received | 0 | 0 |
| A33300 | Interest paid | (6,816) | (5,324) |
| A33400 | Dividends paid | 0 | 0 |
| A33500 | Income taxes refund (paid) | 233 | (2,560) |
| AAAA | Net cash flows from (used in) operating activities | 14,288 | (161,320) |
| | 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 | 0 |
| B00050 | Proceeds from disposal of financial assets at amortised cost | 0 | 131,518 |
| 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 | (84,295) | (197,761) |
| 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 | (25) | (5) |
| B03800 | Decrease in refundable deposits | 0 | 0 |
| 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 | 0 |
| 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 | (24,620) | (365) |
| B06600 | Decrease in other financial assets | 0 | 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 | 326 | 1,976 |
| B07600 | Dividends received | 0 | 0 |
| B07700 | Income taxes refund (paid) | 0 | 0 |
| B09900 | Other investing activities | 0 | 0 |
| BBBB | Net cash flows from (used in) investing activities | (108,614) | (64,637) |
| | Cash flows from (used in) financing activities | | |
| C00100 | Increase in short-term loans | 100,000 | 0 |
| C00200 | Decrease in short-term loans | 0 | 0 |
| 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 | 0 | 0 |
| C01700 | Repayments of long-term debt | (1,800) | (31,480) |
| 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 | (10,302) | (10,090) |
| 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 | 2,215 | 4,888 |
| 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 | 90,113 | (36,682) |
| DDDD | Effect of exchange rate changes on cash and cash equivalents | 74 | 198 |
| EEEE | Net increase (decrease) in cash and cash equivalents | (4,139) | (262,441) |
| E00100 | Cash and cash equivalents at beginning of period | 269,565 | 519,268 |
| E00200 | Cash and cash equivalents at end of period | 265,426 | 256,827 |
| E00210 | Cash and cash equivalents reported in the statement of financial position | 265,426 | 256,827 |
| 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 for share capital | Other | 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 | 2,070,069 | 439 | 0 | 2,070,508 | 421,109 | (466,907) | (466,907) | 236 | (1,467) | (1,231) | 2,023,479 | 2,023,479 |
| D1 | Profit (loss) | | | | | | (129,137) | (129,137) | | | | (129,137) | (129,137) |
| D3 | Other comprehensive income | | | | | | | | 59 | | 59 | 59 | 59 |
| D5 | Total comprehensive income | | | | | | (129,137) | (129,137) | 59 | | 59 | (129,078) | (129,078) |
| N1 | Share-based payments | | | | | 693 | | | | 210 | 210 | 903 | 903 |
| T1 | Others | 1,044 | (361) | | 683 | 1,532 | | | | | | 2,215 | 2,215 |
| Y1 | Total increase (decrease) in equity | 1,044 | (361) | | 683 | 2,225 | (129,137) | (129,137) | 59 | 210 | 269 | (125,960) | (125,960) |
| Z1 | Equity at end of period | 2,071,113 | 78 | 0 | 2,071,191 | 423,334 | (596,044) | (596,044) | 295 | (1,257) | (962) | 1,897,519 | 1,897,519 |

Unit: NT\$ thousands

| Last year's Statements of Change in Equity | | | | | | | | | | | | | |
|--------------------------------------------|--|----------------|------------------------------------|-------|---------------------|-----------------|--------------------------------------------------------|-------------------------|---------------------------------------------------------------------|--------|-----------------------------|-----------------------------------------------|--------------|
| | | 3110 | 3140 | 3190 | 3100 | 3200 | 3350 | 3300 | 3410 | 3490 | 3400 | 31XX | 3XXX |
| | | Ordinary share | Advance receipts for share capital | Other | 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 | 2,058,862 | 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 |
| D1 | Profit (loss) | | | | | | (135,611) | (135,611) | | | | (135,611) | (135,611) |
| D3 | Other comprehensive income | | | | | | | | 160 | | 160 | 160 | 160 |
| D5 | Total comprehensive income | | | | | | (135,611) | (135,611) | 160 | | 160 | (135,451) | (135,451) |
| N1 | Share-based payments | | | | | 1,314 | | | | 210 | 210 | 1,524 | 1,524 |
| T1 | Others | (1,640) | 3,866 | 600 | 2,826 | 2,062 | | | | | | 4,888 | 4,888 |
| Y1 | Total increase (decrease) in equity | (1,640) | 3,866 | 600 | 2,826 | 3,376 | (135,611) | (135,611) | 160 | 210 | 370 | (129,039) | (129,039) |
| Z1 | Equity at end of period | 2,057,222 | 4,888 | (1,400) | 2,060,710 | 1,077,665 | (818,252) | (818,252) | 129 | (2,099) | (1,970) | 2,318,153 | 2,318,153 |