

Provided by: Mycenax Biotech Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/09/30	2018/12/31	2018/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	275,017	215,745	307,930
Current financial assets at amortised cost	107,500	88,599	87,143
Current contract assets	14,881	5,501	0
Accounts receivable, net	24,513	50,535	26,781
Accounts receivable due from related parties, net	15,358	293	3,088
Other receivables	15,421	9,771	115
Current inventories	70,194	60,417	73,495
Prepayments	29,571	22,671	20,531
Other current assets	3,104	12,011	11,093
Total current assets	555,559	465,543	530,176
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	145,409	137,581	147,364
Property, plant and equipment	541,049	424,892	397,707
Right-of-use assets	51,839	0	0
Intangible assets	78,920	12,993	13,638
Deferred tax assets	78,114	69,438	65,843
Other non-current assets	12,298	8,268	18,728
Total non-current assets	907,629	653,172	643,280
Total assets	1,463,188	1,118,715	1,173,456
Current liabilities			
Current contract liabilities	84,749	44,199	17,124
Accounts payable	52,059	39,887	35,428
Other payables	90,202	95,610	71,400
Other payables to related parties	13,236	19	0
Current lease liabilities	13,819	0	0
Other current liabilities	827	336	1,393
Total current liabilities	254,892	180,051	125,345
Non-current liabilities			
Deferred tax liabilities	2,901	1,765	0
Non-current lease liabilities	36,973	0	0
Other non-current liabilities	30,359	29,884	41,111
Total non-current liabilities	70,233	31,649	41,111
Total liabilities	325,125	211,700	166,456
Share capital			
Ordinary share	1,279,545	1,099,545	1,099,545
Total share capital	1,279,545	1,099,545	1,099,545
Capital surplus			
Capital surplus, additional paid-in capital	221,400	261,501	261,501
Capital surplus, employee share options	39,508	39,285	38,404
Total capital surplus	260,908	300,786	299,905
Retained earnings			
Unappropriated retained earnings (accumulated deficit)	-433,698	-519,697	-428,614
Total retained earnings	-433,698	-519,697	-428,614
Other equity interest			
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	31,308	26,381	36,164
Total other equity interest	31,308	26,381	36,164
Treasury shares	0	0	0
Total equity	1,138,063	907,015	1,007,000
Total liabilities and equity	1,463,188	1,118,715	1,173,456
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Accounting Title	2019/3rd	2018/3rd	2019/01/01 To 2019/09/30	2018/01/01 To 2018/09/30
Income Statement				
Total operating revenue	78,060	59,166	259,370	125,053
Total operating costs	67,399	50,139	175,910	134,677
Gross profit (loss) from operations	10,661	9,027	83,460	-9,624
Gross profit (loss) from operations	10,661	9,027	83,460	-9,624
Operating expenses				
Selling expenses	5,527	7,311	23,689	13,148
Administrative expenses	13,074	12,062	31,244	30,584
Research and development expenses	86,816	51,208	217,107	156,492
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,619	920	1,972	1,551
Total operating expenses	107,036	71,501	274,012	201,775
Net operating income (loss)	-96,375	-62,474	-190,552	-211,399
Non-operating income and expenses				
Total other income	3,064	3,679	8,325	12,973
Other gains and losses, net	-3,893	482	-1,733	7,923
Finance costs, net	491	74	1,491	222
Total non-operating income and expenses	-1,320	4,087	5,101	20,674
Profit (loss) from continuing operations before tax	-97,695	-58,387	-185,451	-190,725
Total tax expense (income)	-4,647	-2,587	-9,949	-9,101
Profit (loss) from continuing operations	-93,048	-55,800	-175,502	-181,624
Profit (loss)	-93,048	-55,800	-175,502	-181,624
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-23,944	12,943	7,828	7,374
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-4,077	0	2,901	-46
Components of other comprehensive income that will not be reclassified to profit or loss	-19,867	12,943	4,927	7,420
Other comprehensive income, net	-19,867	12,943	4,927	7,420
Total comprehensive income	-112,915	-42,857	-170,575	-174,204
Basic earnings per share				
Total basic earnings per share	-0.73	-0.51	-1.40	-1.65

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Accounting Title	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-185,451	-190,725
Profit (loss) before tax	-185,451	-190,725
Depreciation expense	81,450	56,833
Amortization expense	10,206	1,429
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,972	1,551
Interest expense	1,491	222
Interest income	-2,998	-3,812
Share-based payments	223	8,548
Loss (gain) on disposal of property, plan and equipment	1,225	8
Impairment loss on non-financial assets	2,133	2,172
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to reconcile profit (loss)	95,702	66,951
Decrease (increase) in contract assets	449	0
Decrease (increase) in accounts receivable	27,602	38,972
Decrease (increase) in accounts receivable due from related parties	-15,065	-1,555
Decrease (increase) in other receivable	6,990	936
Decrease (increase) in inventories	-11,910	-29,461
Decrease (increase) in prepayments	-6,735	-8,945
Decrease (increase) in other current assets	-714	376
Total changes in operating assets	617	323
Increase (decrease) in contract liabilities	36,232	15,241
Increase (decrease) in accounts payable	12,172	25,861
Increase (decrease) in other payable	-13,955	-43,979
Increase (decrease) in other payable to related parties	117	-321
Increase (decrease) in other current liabilities	491	335
Increase (decrease) in net defined benefit liability	-59	-42
Total changes in operating liabilities	34,998	-2,905
Total changes in operating assets and liabilities	35,615	-2,582
Total adjustments	131,317	64,369
Cash inflow (outflow) generated from operations	-54,134	-126,356
Interest paid	-1,913	0
Income taxes refund (paid)	-415	1,576
Net cash flows from (used in) operating activities	-56,462	-124,780
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-24,200
Acquisition of financial assets at amortised cost	0	-109,000
Proceeds from disposal of financial assets at amortised cost	-18,901	305,443
Acquisition of property, plant and equipment	-128,178	-14,613
Proceeds from disposal of property, plant and equipment	0	124
Increase in refundable deposits	-274	-12
Acquisition of intangible assets	-897	-2,330
Decrease in other financial assets	10,000	-892
Increase in prepayments for business facilities	-19,955	-52,710
Increase in other prepayments	0	-15,184
Interest received	2,984	4,023
Other investing activities	-117,900	0
Net cash flows from (used in) investing activities	-273,121	90,649
Cash flows from (used in) financing activities		
Payments of lease liabilities	-12,545	0
Proceeds from issuing shares	401,400	0
Net cash flows from (used in) financing activities	388,855	0
Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	59,272	-34,131
Cash and cash equivalents at beginning of period	215,745	342,061
Cash and cash equivalents at end of period	275,017	307,930
Cash and cash equivalents reported in the statement of financial position	275,017	307,930
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0

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2019/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity
Equity at beginning of period	1,099,545	1,099,545	300,786	-519,697	-519,697	26,381	26,381		907,015
Capital surplus used to offset accumulated deficits	0	0	-261,501		261,501	0	0		0
Profit (loss)	0	0	0	-175,502	-175,502	0	0		-175,502
Other comprehensive income	0	0	0	0	0	4,927	4,927		4,927
Total comprehensive income	0	0	0	-175,502	-175,502	4,927	4,927		-170,575
Issue of shares	180,000	180,000	221,400	0	0	0	0		401,400
Share-based payments	0	0	223	0	0	0	0		223
Total increase (decrease) in equity	180,000	180,000	-39,878	85,999	85,999	4,927	4,927		231,048
Equity at end of period	1,279,545	1,279,545	260,908	-433,698	-433,698	31,308	31,308		1,138,063

2018/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity
Equity at beginning of period	1,121,180	604	1,121,784	299,162	-189,469	-189,469	0	0	-87,611	1,143,866
Effects of retrospective application and retrospective restatement	0	0	0	0	0	0	28,790	28,790	0	28,790
Equity at beginning of period after adjustments	1,121,180	604	1,121,784	299,162	-189,469	-189,469	28,790	28,790	-87,611	1,172,656
Profit (loss)	0	0	0	0	-181,624	-181,624	0	0	0	-181,624
Other comprehensive income	0	0	0	0	46	46	7,374	7,374	0	7,420
Total comprehensive income	0	0	0	0	-181,578	-181,578	7,374	7,374	0	-174,204
Retirement of treasury share	-22,000	0	-22,000	-8,044	-57,567	-57,567	0	0	87,611	0
Share-based payments	365	-604	-239	8,787	0	0	0	0	0	8,548
Total increase (decrease) in equity	-21,635	-604	-22,239	743	-239,145	-239,145	7,374	7,374	87,611	-165,656
Equity at end of period	1,099,545	0	1,099,545	299,905	-428,614	-428,614	36,164	36,164	0	1,007,000