4726 Mycenax Biotech Inc. 2021Q3 Individual Financial Report

Unit: NT\$ thousands

Code Accounting Title 2021/930 2020/930 2020/930 Assets 1 1 1 Current assets 1 1 1 1100 Cash and cash equivalents 326,260 29.11.41 217,905 1170 Accounts receivable, net 8,500 1,200 1,200 1170 Accounts receivable, net 82,491 66,847 80,834 1180 Accounts receivable due from related parties, net 68 3,05 5,065 1181 Accounts receivable due from related parties 68 3,05 5,065 1200 Other receivables 3,71 5,511 7,547 1200 Other receivables, others 3,71 5,511 7,547 1200 Other correction partic receivables, others 3,74 5,511 7,547 1200 Other correction partic receivables, others 3,824 48,852 79,925 1200 Other current assets 3,640 84,852 79,925 1210 Other current assets 1,62,		e Sheet			
Current assets Current assets Current assets at amortised cost Current financial assets Current financial assets at fair value through other comprehensive income Current financial assets Current financial assets at fair value through other comprehensive income Current financial assets Current financial assets Current financial assets at fair value through other comprehensive income Current financial assets Current financial assets at fair value through other comprehensive income Current financial assets Current financial assets	Code	Accounting Title	2021/9/30	2020/12/31	2020/9/30
1100 Cash and cash equivalents 326,260 291,141 217,905 1136 Current financial assets at amortised cost 8,500 1,200		Assets			
1136 Current financial assets at amortised cost 9,500 1,200 1,200 1170 Accounts receivable, net 82,491 66,347 80,834 1172 Accounts receivable 82,491 66,947 80,834 1180 Accounts receivable due from related parties, net 68 305 5,065 1200 Other receivables 3,713 5,511 7,547 1206 Other non-operating receivables, others 3,713 5,511 7,547 1206 Other non-operating receivables, others 182,640 84,852 79,925 1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 96,419 23,817 36,220 1470 Other current assets 182,640 84,852 79,925 1470 Other current assets, others 19,995 958 3,553 1482 Current assets, others 19,995 958 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 151,952		Current assets			
1170 Accounts receivable, net 82,491 66,947 80,834 1172 Accounts receivable 82,491 66,947 80,834 1180 Accounts receivable due from related parties, net 68 305 5,065 1181 Accounts receivable due from related parties 68 305 5,065 1181 Accounts receivables 3,713 5,511 7,547 1206 Other non-operating receivables, others 3,713 5,511 7,547 130X Current inventories 182,640 84,852 79,925 1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 96,419 23,817 96,220 1410 Other current assets 165,947 102,737 90,132 1470 Other current assets, others 13,995 958 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 80,579 11XX Total current assets 866,038 576,510	1100	Cash and cash equivalents	326,260	291,141	217,905
1172 Accounts receivable 82,491 66,947 80,834 1180 Accounts receivable due from related parties, net 68 305 5,065 1181 Accounts receivable due from related parties 68 305 5,065 1200 Other receivables 3,713 5,511 7,547 1200 Other non-operating receivables, others 182,640 84,862 79,925 1310 Inventories, manufacturing business 182,640 84,862 79,925 1410 Prepayments 96,419 23,817 36,290 1470 Other current assets 165,947 102,737 90,132 1479 Other current assets, others 13,995 998 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 151,995 109.8 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 151,995 109.8 3,553 1482 Current assets 66,003 576,510 518,898 1517 Non-current assets	1136	Current financial assets at amortised cost	8,500	1,200	1,200
1180 Accounts receivable due from related parties, net 68 305 5.065 1181 Accounts receivable due from related parties 68 305 5.065 1200 Other receivables 3.713 5.511 7.547 1206 Other non-operating receivables, others 3.713 5.511 7.547 130X Current inventories 182,640 84.852 79.925 1310 Inventories, manufacturing business 182,640 84.852 79.925 1410 Prepayments 96.419 23.817 36.200 1470 Other current assets 165.947 102.737 90.132 1479 Other current assets, others 13.995 59.8 3.53 1482 Current assets recognised from costs to fulfil contracts with customers 151.962 101.779 80.579 11XX Total current assets 60.883 576.10 18.898 1517 Non-current assets 60.083 576.10 18.898 1517 Non-current assets 46.402 60.078	1170	Accounts receivable, net	82,491	66,947	80,834
1181 Accounts receivable due from related parties 68 305 5.065 1200 Other receivables 3,713 5,511 7,547 1206 Other non-operating receivables, others 3,713 5,511 7,547 1300 Current inventories 182,640 84,852 79,925 1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 98,149 102,737 30,325 1470 Other current assets 185,947 102,737 30,132 1470 Other current assets, others 13,995 968 3,533 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,579 11XX Total current assets 866,038 576,510 518,888 1517 Non-current financial assets at fair value through other comprehensive income 97,635 191,10 690,078 622,228 1517 Non-current financial assets 1 fair value through other comprehensive income 97,635 191,810 6	1172	Accounts receivable	82,491	66,947	80,834
1200 Other receivables 3,713 5,511 7,547 1206 Other non-operating receivables, others 3,713 5,511 7,547 130X Current inventories 182,840 84,852 79,925 1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 96,419 23,817 36,290 1470 Other current assets 165,947 102,737 90,132 1479 Other current assets others 151,952 101,779 86,579 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,578 11XX Total current assets 866,038 576,510 818,898 11XX Total current assets 866,038 576,510 818,898 1517 Non-current assets 866,038 576,510 818,898 1517 Non-current assets 484,90 99,402 690,078 622,228 1558 Right-of-use assets 421,402 96,653	1180	Accounts receivable due from related parties, net	68	305	5,065
1208 Other non-operating receivables, others 3,713 5,511 7,547 130X Current inventories 182,640 84,852 79,925 1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 96,419 23,817 36,290 1470 Other current assets 165,947 102,737 90,132 1478 Other current assets, others 13,995 958 3,533 1482 Current assets cognised from costs to fulfil contracts with customers 151,952 101,779 86,579 1517 Non-current assets 866,038 675,05 518,888 Non-current assets 860,038 576,50 518,898 1517 Non-current assets 86,038 576,50 518,898 1517 Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 82,483	1181	Accounts receivable due from related parties	68	305	5,065
130X Current inventories 182,640 84,852 79,925 1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 96,419 23,817 36,290 1470 Other current assets 165,947 102,737 90,132 1479 Other current assets, others 13,995 958 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 161,952 101,779 86,579 11XX Total current assets 866,038 576,510 518,888 Non-current fassets 866,038 576,510 518,888 Non-current fassets 866,038 576,510 518,888 Non-current fassets 866,038 576,510 518,888 1517 Non-current fassets 876,510 518,888 1517 Non-current fassets 484,802 690,078 622,228 1517 Non-current fassets 484,802 690,078 622,228 1518 Right-of-use assets 64,202	1200	Other receivables	3,713	5,511	7,547
1310 Inventories, manufacturing business 182,640 84,852 79,925 1410 Prepayments 96,419 23,817 36,290 1470 Other current assets 165,947 102,737 90,132 1479 Other current assets, others 13,995 958 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,679 11XX Total current assets 866,038 576,510 518,888 Non-current assets 860,038 576,510 518,898 1517 Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 212,462 696,653 54,911 1780 Intangible assets 46,420 60,641 63,093 1840 Deferred tax assets 82,433 83,450 84,493 1990 Other non-current assets 545,616 53,411	1206	Other non-operating receivables, others	3,713	5,511	7,547
1410 Prepayments 96,419 23,817 36,290 1470 Other current assets 165,947 102,737 90,132 1479 Other current assets, others 13,995 968 3,553 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,579 11XX Total current assets 866,038 576,510 518,898 Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1900 Other non-current assets 545,616 53,411 44,299 1915 Prepayments for business facilities 536,110 44,733 37,360 1915 Prepayments for business facilities 536,110	130X	Current inventories	182,640	84,852	79,925
1470 Other current assets 165,947 102,737 90,132 1479 Other current assets, others 13,995 958 3,533 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,579 11XX Total current assets 866,038 576,510 518,898 Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 33,450 84,493 1990 Other non-current assets 545,616 53,411 44,259 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685	1310	Inventories, manufacturing business	182,640	84,852	79,925
1479 Other current assets, others 13,995 958 3,533 1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,579 11XX Total current assets 866,038 576,510 518,898 Non-current assets	1410	Prepayments	96,419	23,817	36,290
1482 Current assets recognised from costs to fulfil contracts with customers 151,952 101,779 86,579 11XX Total current assets 866,038 576,510 518,898 Non-current assets	1470	Other current assets	165,947	102,737	90,132
11XX Total current assets 866,038 576,510 518,898 Non-current assets Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,282 1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1990 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,665 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities 2,863,056 1,752,553	1479	Other current assets, others	13,995	958	3,553
Non-current assets Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1900 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities 2,863,056 1,752,553 1,593,376 Liabilities and equity 2,865 2,865 2,904	1482	Current assets recognised from costs to fulfil contracts with customers	151,952	101,779	86,579
1517 Non-current financial assets at fair value through other comprehensive income 97,635 191,810 205,484 1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1990 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities 2,863,056 1,752,553 1,593,376 Liabilities 300,000 100,000 0 <td< td=""><td>11XX</td><td>Total current assets</td><td>866,038</td><td>576,510</td><td>518,898</td></td<>	11XX	Total current assets	866,038	576,510	518,898
1600 Property, plant and equipment 994,402 690,078 622,228 1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1900 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity		Non-current assets			
1755 Right-of-use assets 212,462 96,653 54,911 1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1900 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity	1517	Non-current financial assets at fair value through other comprehensive income	97,635	191,810	205,484
1780 Intangible assets 64,420 60,641 63,093 1840 Deferred tax assets 82,483 83,450 84,493 1900 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity	1600	Property, plant and equipment	994,402	690,078	622,228
1840 Deferred tax assets 82,483 83,450 84,493 1900 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity	1755	Right-of-use assets	212,462	96,653	54,911
1900 Other non-current assets 545,616 53,411 44,269 1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities 2,863,056 1,752,553 1,593,376 Current liabilities 2,863,056 1,752,553 1,593,376 2100 Current borrowings 300,000 100,000 0 2130 Current contract liabilities 98,605 125,904 88,288 2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables, others 202,907 132,326 115,009	1780	Intangible assets	64,420	60,641	63,093
1915 Prepayments for business facilities 536,110 44,733 37,360 1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities	1840	Deferred tax assets	82,483	83,450	84,493
1920 Guarantee deposits paid 6,821 6,012 4,321 1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity	1900	Other non-current assets	545,616	53,411	44,269
1975 Net defined benefit asset, non-current 2,685 2,666 2,588 15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity	1915	Prepayments for business facilities	536,110	44,733	37,360
15XX Total non-current assets 1,997,018 1,176,043 1,074,478 1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity Current liabilities ————————————————————————————————————	1920	Guarantee deposits paid	6,821	6,012	4,321
1XXX Total assets 2,863,056 1,752,553 1,593,376 Liabilities and equity	1975	Net defined benefit asset, non-current	2,685	2,666	2,588
Liabilities and equity Liabilities Current liabilities Current liabilities 2100 Current borrowings 300,000 100,000 0 2130 Current contract liabilities 98,605 125,904 88,288 2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009	15XX	Total non-current assets	1,997,018	1,176,043	1,074,478
Liabilities Current liabilities 2100 Current borrowings 300,000 100,000 0 2130 Current contract liabilities 98,605 125,904 88,288 2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009	1XXX	Total assets	2,863,056	1,752,553	1,593,376
Current liabilities 2100 Current borrowings 300,000 100,000 0 2130 Current contract liabilities 98,605 125,904 88,288 2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009		Liabilities and equity			
2100 Current borrowings 300,000 100,000 0 2130 Current contract liabilities 98,605 125,904 88,288 2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009		Liabilities			
2130 Current contract liabilities 98,605 125,904 88,288 2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009		Current liabilities			
2170 Accounts payable 59,103 40,314 54,923 2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009	2100	Current borrowings	300,000	100,000	0
2171 Accounts payable 59,103 40,314 54,923 2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009	2130	Current contract liabilities	98,605	125,904	88,288
2200 Other payables 202,907 132,326 115,009 2219 Other payables, others 202,907 132,326 115,009	2170	Accounts payable	59,103	40,314	54,923
2219 Other payables, others 202,907 132,326 115,009	2171	Accounts payable	59,103	40,314	54,923
	2200	Other payables	202,907	132,326	115,009
2230 Current tax liabilities 0 645 627	2219	Other payables, others	202,907	132,326	115,009
	2230	Current tax liabilities	0	645	627

2280	Current lease liabilities	29,386	24,325	16,743
2300	Other current liabilities	966	1,265	1,204
2399	Other current liabilities, others	966	1,265	1,204
21XX	Total current liabilities	690,967	424,779	276,794
	Non-current liabilities			
2570	Deferred tax liabilities	3,010	6,681	7,661
2580	Non-current lease liabilities	183,480	72,282	38,226
2600	Other non-current liabilities	37,840	37,144	36,918
25XX	Total non-current liabilities	224,330	116,107	82,805
2XXX	Total liabilities	915,297	540,886	359,599
	Equity			
	Share capital			
3110	Ordinary share	1,533,182	1,282,377	1,279,545
3140	Advance receipts for share capital	482	499	9,681
3100	Total Share Capital	1,533,664	1,282,876	1,289,226
	Capital surplus			
3200	Total capital surplus	574,461	53,113	44,307
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(199,108)	(207,233)	(195,204)
3351	Accumulated profit and loss	(199,108)	(207,233)	(195,204)
3300	Total retained earnings	(199,108)	(207,233)	(195,204)
	Other equity interest			
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	38,742	82,911	95,448
3400	Total other equity interest	38,742	82,911	95,448
3XXX	Total equity	1,947,759	1,211,667	1,233,777
3X2X	Total liabilities and equity	2,863,056	1,752,553	1,593,376
3998	Equivalent issue shares of advance receipts for ordinary share	15,500	15,900	283,200
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

Staten	nent of Comprehensive Income				
Code	Accounting Title	2021/7/1To9/30	2020/7/1To9/30	2021/1/1To9/30	2020/1/1To9/30
	Operating revenue				
4000	Total operating revenue	154,426	148,315	553,376	487,148
	Operating costs				
5000	Total operating costs	176,735	129,925	435,719	331,874
5900	Gross profit (loss) from operations	(22,309)	18,390	117,657	155,274
5950	Gross profit (loss) from operations	(22,309)	18,390	117,657	155,274
	Operating expenses				
6100	Selling expenses	15,684	12,037	34,233	35,615
6200	Administrative expenses	20,542	11,803	54,364	36,194
6300	Research and development expenses	28,163	7,887	67,404	37,111
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(4,370)	555	(6,025)	4,002
6000	Total operating expenses	60,019	32,282	149,976	112,922

6900	Net operating income (loss)	(82,328)	(13,892)	(32,319)	42,352
	Non-operating income and expenses				
	Interest income				
7101	Interest income from bank deposits	51	56	222	1,380
7100	Total interest income	51	56	222	1,380
	Other income				
7190	Other income, others	474	974	1,302	3,486
7010	Total other income	474	974	1,302	3,486
	Other gains and losses				
7230	Foreign exchange gains	3,396	0	0	0
7590	Miscellaneous disbursements	0	0	0	2,638
7630	Foreign exchange losses	0	2,898	718	3,657
7020	Other gains and losses, net	3,396	(2,898)	(718)	(6,295)
	Finance costs				
7510	Interest expense	760	454	1,470	1,639
7050	Finance costs, net	760	454	1,470	1,639
7000	Total non-operating income and expenses	3,161	(2,322)	(664)	(3,068)
7900	Profit (loss) from continuing operations before tax	(79,167)	(16,214)	(32,983)	39,284
	Tax expense (income)				
7951	Current tax expense (income)	66	(2,504)	966	(4,051)
7950	Total tax expense (income)	66	(2,504)	966	(4,051)
8000	Profit (loss) from continuing operations	(79,233)	(13,710)	(33,949)	43,335
8200	Profit (loss)	(79,233)	(13,710)	(33,949)	43,335
	Other comprehensive income				
	Components of other comprehensive income that will not be reclassified to profit or loss				
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(9,555)	(1,524)	(5,770)	77,864
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(3,689)	(951)	(3,675)	3,855
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(5,866)	(573)	(2,095)	74,009
8300	Other comprehensive income, net	(5,866)	(573)	(2,095)	74,009
8500	Total comprehensive income	(85,099)	(14,283)	(36,044)	117,344
	Basic earnings per share				
9750	Total basic earnings per share	(0.52)	(0.11)	(0.23)	0.34
	Diluted earnings per share				
9850	Total diluted earnings per share	(0.52)	(0.11)	(0.23)	0.34

Unit: NT\$ thousands

Stateme	nts of Cash Flows		
Code	Accounting Title	2021/1/1To9/30	2020/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	(32,983)	39,284
A10000	Profit (loss) before tax	(32,983)	39,284
	Adjustments		
	Adjustments to reconcile profit (loss)		

A20100 Depreciation expense 105,396 A20200 Amortization expense 15,238 A20300 Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense (6,025) A20900 Interest expense 1,470 A21200 Interest income (2222) A21200 Share-based payments 9,023 A22500 Loss (gain) on disposal of property, plan and equipment (131) A23800 Reversal of impairment loss on non-financial assets (11,108) A29900 Other adjustments to reconcile profit (loss) 0 A20010 Total adjustments to reconcile profit (loss) 113,641 1 Changes in operating assets and liabilities Changes in operating assets (9,558) A31160 Decrease (increase) in accounts receivable due from related parties 237 A31180 Decrease (increase) in other receivable 1,838 A31200 Decrease (increase) in inventories (86,680) (6 A31230 Decrease (increase) in other current assets (12,890) A31240 Decrease (increase) in other current assets (12,890) </th
A20300 Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense (6.025)
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A32230 Increase (decrease) in other current liabilities (299)
A32240 Increase (decrease) in net defined benefit liability (19)
A32000 Total changes in operating liabilities 7,828
A30000 Total changes in operating assets and liabilities (199,736)
A20000 Total adjustments (86,095)
A33000 Cash inflow (outflow) generated from operations (119,078)
A33300 Interest paid (24,748)
A33400 Dividends paid 0
A33500 Income taxes refund (paid) (287)
AAAA Net cash flows from (used in) operating activities (144,113)
Cash flows from (used in) investing activities
B00020 Proceeds from disposal of financial assets at fair value through other comprehensive income 88,405
B00040 Acquisition of financial assets at amortised cost (7,300)
B00050 Proceeds from disposal of financial assets at amortised cost 0
B02700 Acquisition of property, plant and equipment (258,453)
B02800 Proceeds from disposal of property, plant and equipment
The second secon
B03700 Increase in refundable deposits (809) B04500 Acquisition of intangible assets (10,030)

B07100	Increase in prepayments for business facilities	(574,301)	(54,014)
B07500	Interest received	221	1,452
B09900	Other investing activities	(500)	(13,100)
BBBB	Net cash flows from (used in) investing activities	(762,493)	(97,911)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	200,000	0
C04020	Payments of lease liabilities	(21,388)	(11,076)
C04600	Proceeds from issuing shares	760,594	0
C04800	Exercise of employee share options	2,519	9,681
cccc	Net cash flows from (used in) financing activities	941,725	(1,395)
EEEE	Net increase (decrease) in cash and cash equivalents	35,119	24,234
E00100	Cash and cash equivalents at beginning of period	291,141	193,671
E00200	Cash and cash equivalents at end of period	326,260	217,905
E00210	Cash and cash equivalents reported in the statement of financial position	326,260	217,905

	nit: NT\$ thousands									
Stat	tements of Chang	e in Equity 3110	3140	3100	3200	3350	3300	3420	3400	3XXX
		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	Total equity
A1	Equity at beginning of period	1,282,377	499	1,282,876	53,113	(207,233)	(207,233)	82,911	82,911	1,211,667
D1	Profit (loss)					(33,949)	(33,949)			(33,949)
D3	Other comprehensive income					0	0	(2,095)	(2,095)	(2,095)
D5	Total comprehensive income					(33,949)	(33,949)	(2,095)	(2,095)	(36,044)
E1	Issue of shares	250,000		250,000	510,594					760,594
N1	Share-based payments	0	0	0	9,023			0	0	9,023
Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income					42,074	42,074	(42,074)	(42,074)	0
T1	Others	805	(17)	788	1,731					2,519
Y1	Total increase (decrease) in equity	250,805	(17)	250,788	521,348	8,125	8,125	(44,169)	(44,169)	736,092
Z1	Equity at end of period	1,533,182	482	1,533,664	574,461	(199,108)	(199,108)	38,742	38,742	1,947,759

Unit: NT\$ thousands

	Unit: NT\$ thousands									
Last	ast year's Statements of Change in Equity									
		3110	3140	3100	3200	3350	3300	3420	3400	3XXX
		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	Total equity
A1	Equity at beginning of period	1,279,545	0	1,279,545	260,908	(473,311)	(473,311)	34,811	34,811	1,101,953
C11	Capital surplus used to offset accumulated deficits				(221,400)	221,400	221,400			0
D1	Profit (loss)	0	0	0	0	43,335	43,335	0	0	43,335
D3	Other comprehensive income		0	0	0	0	0	74,009	74,009	74,009
D5	Total comprehensive income	0	0	0	0	43,335	43,335	74,009	74,009	117,344
E1	Issue of shares	0		0	0	0	0			0
N1	Share-based payments	0		0	4,799	0	0	0	0	4,799
Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income					13,372	13,372	(13,372)	(13,372)	0
T1	Others		9,681	9,681						9,681
Y1	Total increase (decrease) in equity	0	9,681	9,681	(216,601)	278,107	278,107	60,637	60,637	131,824
Z1	Equity at end of period	1,279,545	9,681	1,289,226	44,307	(195,204)	(195,204)	95,448	95,448	1,233,777