

4726 Mycenax Biotech Inc.
2023Q3 Consolidated Financial Report

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Unit: NT\$ thousands

| Balance Sheet | | | | |
|---------------|---|-----------|------------|-----------|
| Code | Accounting Title | 2023/9/30 | 2022/12/31 | 2022/9/30 |
| | Assets | | | |
| | Current assets | | | |
| 1100 | Cash and cash equivalents | 423,241 | 1,323,365 | 446,214 |
| 1136 | Current financial assets at amortised cost | 414,692 | 17,316 | 8,500 |
| 1140 | Current contract assets | 25,425 | 11,951 | 8,816 |
| 1170 | Accounts receivable, net | 61,063 | 58,731 | 134,089 |
| 1180 | Accounts receivable due from related parties, net | 1,960 | 10,637 | 918 |
| 1200 | Other receivables | 6,550 | 3,087 | 2,677 |
| 130X | Current inventories | 134,799 | 246,721 | 226,328 |
| 1410 | Prepayments | 99,008 | 103,219 | 102,873 |
| 1470 | Other current assets | 177,002 | 148,754 | 194,303 |
| 1479 | Other current assets, others | 27,915 | 2,318 | 2,613 |
| 1482 | Current assets recognised from costs to fulfil contracts with customers | 149,087 | 146,436 | 191,690 |
| 11XX | Total current assets | 1,343,740 | 1,923,781 | 1,124,718 |
| | 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 | 193,836 | 199,245 | 0 |
| 1600 | Property, plant and equipment | 1,763,213 | 1,886,916 | 1,863,652 |
| 1755 | Right-of-use assets | 77,851 | 91,302 | 93,946 |
| 1780 | Intangible assets | 45,055 | 49,844 | 56,215 |
| 1840 | Deferred tax assets | 97,543 | 89,715 | 83,729 |
| 1900 | Other non-current assets | 322,639 | 211,927 | 234,741 |
| 1915 | Prepayments for business facilities | 312,334 | 201,127 | 225,452 |
| 1920 | Guarantee deposits paid | 7,478 | 7,958 | 6,851 |
| 1975 | Net defined benefit asset, non-current | 2,827 | 2,842 | 2,438 |
| 15XX | Total non-current assets | 2,500,405 | 2,529,217 | 2,332,551 |
| 1XXX | Total assets | 3,844,145 | 4,452,998 | 3,457,269 |
| | Liabilities and equity | | | |
| | Liabilities | | | |
| | Current liabilities | | | |
| 2100 | Current borrowings | 0 | 100,000 | 230,000 |
| 2130 | Current contract liabilities | 241,783 | 142,275 | 205,963 |
| 2170 | Accounts payable | 33,973 | 52,521 | 47,833 |
| 2200 | Other payables | 198,701 | 195,378 | 141,678 |
| 2280 | Current lease liabilities | 34,342 | 37,282 | 31,987 |
| 2300 | Other current liabilities | 128,144 | 107,277 | 100,540 |
| 2320 | Long-term liabilities, current portion | 125,920 | 105,880 | 99,200 |
| 2399 | Other current liabilities, others | 2,224 | 1,397 | 1,340 |
| 21XX | Total current liabilities | 636,943 | 634,733 | 758,001 |
| | Non-current liabilities | | | |
| 2540 | Non-current portion of non-current borrowings | 561,880 | 656,320 | 674,800 |
| 2541 | Long-term bank loans | 561,880 | 656,320 | 674,800 |
| 2570 | Deferred tax liabilities | 0 | 0 | 487 |
| 2580 | Non-current lease liabilities | 45,803 | 56,370 | 64,302 |
| 2600 | Other non-current liabilities | 0 | 0 | 38,786 |
| 25XX | Total non-current liabilities | 607,683 | 712,690 | 778,375 |
| 2XXX | Total liabilities | 1,244,626 | 1,347,423 | 1,536,376 |
| | Equity | | | |
| | Equity attributable to owners of parent | | | |

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|------|---|-----------|-----------|-----------|
| | Share capital | | | |
| 3110 | Ordinary share | 2,057,615 | 2,053,060 | 1,551,791 |
| 3140 | Advance receipts for share capital | 2,737 | 193 | 263,025 |
| 3100 | Total Share Capital | 2,060,352 | 2,053,253 | 1,814,816 |
| | Capital surplus | | | |
| 3200 | Total capital surplus | 1,075,454 | 1,468,143 | 347,786 |
| | Retained earnings | | | |
| 3350 | Unappropriated retained earnings (accumulated deficit) | (530,352) | (406,832) | (224,655) |
| 3351 | Accumulated profit and loss | (530,352) | (406,832) | (224,655) |
| 3300 | Total retained earnings | (530,352) | (406,832) | (224,655) |
| | Other equity interest | | | |
| 3410 | Exchange differences on translation of foreign financial statements | 170 | 0 | 0 |
| 3412 | Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method | 170 | 0 | 0 |
| 3490 | Other equity, others | (6,105) | (8,989) | (17,054) |
| 3491 | Other equity, unearned compensation | (6,105) | (8,989) | (17,054) |
| 3499 | Other equity, others | 0 | 0 | 0 |
| 3400 | Total other equity interest | (5,935) | (8,989) | (17,054) |
| 31XX | Total equity attributable to owners of parent | 2,599,519 | 3,105,575 | 1,920,893 |
| 3XXX | Total equity | 2,599,519 | 3,105,575 | 1,920,893 |
| 3X2X | Total liabilities and equity | 3,844,145 | 4,452,998 | 3,457,269 |
| 3997 | Number of share capital awaiting retirement | 0 | 0 | 0 |
| 3998 | Equivalent issue shares of advance receipts for ordinary share | 124,700 | 9,000 | 8,126,900 |
| 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 | 2023/7/1To9/30 | 2022/7/1To9/30 | 2023/1/1To9/30 | 2022/1/1To9/30 |
| | Operating revenue | | | | |
| 4000 | Total operating revenue | 113,264 | 159,261 | 469,701 | 536,407 |
| | Operating costs | | | | |
| 5000 | Total operating costs | 214,996 | 233,381 | 767,756 | 585,115 |
| 5900 | Gross profit (loss) from operations | (101,732) | (74,120) | (298,055) | (48,708) |
| 5950 | Gross profit (loss) from operations | (101,732) | (74,120) | (298,055) | (48,708) |
| | Operating expenses | | | | |
| 6100 | Selling expenses | 15,108 | 12,158 | 48,554 | 29,636 |
| 6200 | Administrative expenses | 24,214 | 27,540 | 72,037 | 82,875 |
| 6300 | Research and development expenses | 18,577 | 38,633 | 59,959 | 97,666 |
| 6450 | Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | (21,848) | 10,746 | 547 | 11,338 |
| 6000 | Total operating expenses | 36,051 | 89,077 | 181,097 | 221,515 |
| 6900 | Net operating income (loss) | (137,783) | (163,197) | (479,152) | (270,223) |
| | Non-operating income and expenses | | | | |
| | Interest income | | | | |
| 7101 | Interest income from bank deposits | 4,012 | 75 | 12,123 | 290 |
| 7100 | Total interest income | 4,012 | 75 | 12,123 | 290 |
| | Other income | | | | |
| 7010 | Total other income | 489 | 1,496 | 3,974 | 4,398 |
| | Other gains and losses | | | | |
| 7230 | Foreign exchange gains | 20,645 | 8,548 | 27,595 | 19,658 |
| 7590 | Miscellaneous disbursements | (1,121) | 17,015 | 73,654 | 17,015 |
| 7020 | Other gains and losses, net | 21,766 | (8,467) | (46,059) | 2,643 |
| | Finance costs | | | | |
| 7050 | Finance costs, net | 6,747 | 6,092 | 20,734 | 10,846 |
| | Share of profit (loss) of associates and joint ventures accounted for using equity method | | | | |

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|------|--|-----------|-----------|-----------|-----------|
| 7770 | Share of loss of associates and joint ventures accounted for using equity method | 2,524 | 0 | 5,409 | 0 |
| 7060 | Share of profit (loss) of associates and joint ventures accounted for using equity method, net | (2,524) | 0 | (5,409) | 0 |
| 7000 | Total non-operating income and expenses | 16,996 | (12,988) | (56,105) | (3,515) |
| 7900 | Profit (loss) from continuing operations before tax | (120,787) | (176,185) | (535,257) | (273,738) |
| | Tax expense (income) | | | | |
| 7950 | Total tax expense (income) | 1,210 | (3,211) | (4,905) | (2,646) |
| 8000 | Profit (loss) from continuing operations | (121,997) | (172,974) | (530,352) | (271,092) |
| 8200 | Profit (loss) | (121,997) | (172,974) | (530,352) | (271,092) |
| | 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 | 0 | 0 | 0 | (7,516) |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 0 | 0 | 0 | (3,237) |
| 8310 | Components of other comprehensive income that will not be reclassified to profit or loss | 0 | 0 | 0 | (4,279) |
| | Components of other comprehensive income that will be reclassified to profit or loss | | | | |
| 8361 | Exchange differences on translation | 175 | 0 | 213 | 0 |
| 8399 | Income tax related to components of other comprehensive income that will be reclassified to profit or loss | 36 | 0 | 43 | 0 |
| 8360 | Components of other comprehensive income that will be reclassified to profit or loss | 139 | 0 | 170 | 0 |
| 8300 | Total other comprehensive income | 139 | 0 | 170 | (4,279) |
| 8500 | Total comprehensive income | (121,858) | (172,974) | (530,182) | (275,371) |
| | Profit (loss), attributable to: | | | | |
| 8610 | Profit (loss), attributable to owners of parent | (121,997) | (172,974) | (530,352) | (271,092) |
| | Comprehensive income attributable to: | | | | |
| 8710 | Comprehensive income, attributable to owners of parent | (121,858) | (172,974) | (530,182) | (275,371) |
| | Basic earnings per share | | | | |
| 9750 | Total basic earnings per share | (0.59) | (1.12) | (2.58) | (1.76) |
| | Diluted earnings per share | | | | |
| 9850 | Total diluted earnings per share | (0.59) | (1.12) | (2.58) | (1.76) |

Unit: NT\$ thousands

| Statements of Cash Flows | | | | |
|--------------------------|---|----------------|----------------|--|
| Code | Accounting Title | 2023/1/1To9/30 | 2022/1/1To9/30 | |
| | Cash flows from (used in) operating activities, indirect method | | | |
| A00010 | Profit (loss) from continuing operations before tax | (535,257) | (273,738) | |
| A00020 | Profit (loss) from discontinued operations before tax | 0 | 0 | |
| A10000 | Profit (loss) before tax | (535,257) | (273,738) | |
| | Adjustments | | | |
| | Adjustments to reconcile profit (loss) | | | |
| A20100 | Depreciation expense | 227,727 | 176,742 | |
| A20200 | Amortization expense | 9,190 | 21,123 | |
| A20300 | Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | 547 | 11,338 | |
| A20400 | Net loss (gain) on financial assets or liabilities at fair value through profit or loss | 0 | 0 | |
| A20900 | Interest expense | 20,734 | 10,846 | |
| 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 | (12,123) | (290) | |
| A21300 | Dividend income | (4) | (4) | |
| A21900 | Share-based payments | 8,555 | 8,140 | |
| 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 | 5,409 | 0 | |
| A22500 | Loss (gain) on disposal of property, plan and equipment | 0 | 16,729 | |
| A22600 | Property, plan and equipment transferred to expenses | 0 | 0 | |
| A22700 | Loss (gain) on disposal of investment properties | 0 | 0 | |

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|--------|--|----------|----------|
| 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 | 28,317 | 7,764 |
| 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) | 73,604 | (1,131) |
| A20010 | Total adjustments to reconcile profit (loss) | 361,956 | 251,257 |
| | 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 | (13,474) | (8,816) |
| 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 | (2,879) | (23,037) |
| A31160 | Decrease (increase) in accounts receivable due from related parties | 8,677 | 6,957 |
| A31180 | Decrease (increase) in other receivable | (2,824) | 8,659 |
| A31190 | Decrease (increase) in other receivable due from related parties | 0 | 0 |
| A31200 | Adjustments for decrease (increase) in inventories | 43,281 | (60,790) |
| A31210 | Adjustments for decrease (increase) in biological assets | 0 | 0 |
| A31220 | Decrease (increase) in prepaid expenses | 0 | 0 |
| A31230 | Decrease (increase) in prepayments | 3,278 | (15,913) |
| A31240 | Adjustments for decrease (increase) in other current assets | 0 | 6,378 |
| 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 | (2,651) | (1,118) |
| A31990 | Decrease (increase) in other operating assets | 0 | 0 |
| A31000 | Total changes in operating assets | 33,408 | (87,680) |
| | 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 | 99,508 | 53,847 |
| 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 | (18,548) | (6,842) |
| A32160 | Increase (decrease) in accounts payable to related parties | 0 | 0 |
| A32180 | Increase (decrease) in other payable | (12,672) | (12,679) |
| 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 | 827 | 119 |

| | | | |
|--------|--|-----------|-----------|
| A32240 | Increase (decrease) in net defined benefit liability | 15 | 131 |
| A32250 | Increase (decrease) in deferred credits | 0 | 0 |
| A32990 | Increase (decrease) in other operating liabilities | 0 | 0 |
| A32000 | Total changes in operating liabilities | 69,130 | 34,576 |
| A30000 | Total changes in operating assets and liabilities | 102,538 | (53,104) |
| A20000 | Total adjustments | 464,494 | 198,153 |
| A33000 | Cash inflow (outflow) generated from operations | (70,763) | (75,585) |
| A33100 | Interest received | 0 | 0 |
| A33200 | Dividends received | 0 | 0 |
| A33300 | Interest paid | (17,775) | (15,987) |
| A33400 | Dividends paid | 0 | 0 |
| A33500 | Income taxes refund (paid) | (5,493) | (3) |
| AAAA | Net cash flows from (used in) operating activities | (94,031) | (91,575) |
| | Cash flows from (used in) investing activities | | |
| B00010 | Acquisition of financial assets at fair value through other comprehensive income | 0 | (268) |
| B00020 | Proceeds from disposal of financial assets at fair value through other comprehensive income | 0 | 102,070 |
| 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 | (397,376) | 0 |
| B00050 | Proceeds from disposal of financial assets at amortised cost | 0 | 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 | (205,553) | (556,142) |
| 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 | 480 | (30) |
| 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 | (1,971) | (11,347) |
| 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 | (24,483) | (1,754) |
| 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 | 11,484 | 285 |
| 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 | (617,415) | (467,182) |
| | Cash flows from (used in) financing activities | | |
| C00100 | Increase in short-term loans | 0 | 0 |
| C00200 | Decrease in short-term loans | (100,000) | 180,000 |
| 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 | (74,400) | 284,000 |
| C01700 | Repayments of long-term debt | 0 | 0 |
| 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 | (30,062) | (27,415) |
| 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 | 260,000 |

| | | | |
|--------|--|-----------|---------|
| C04650 | Issue Security Token Offer | 0 | 0 |
| C04700 | Capital reduction payments to shareholders | 0 | 0 |
| C04800 | Exercise of employee share options | 15,571 | 21,459 |
| 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 | (188,891) | 718,044 |
| DDDD | Effect of exchange rate changes on cash and cash equivalents | 213 | 0 |
| EEEE | Net increase (decrease) in cash and cash equivalents | (900,124) | 159,287 |
| E00100 | Cash and cash equivalents at beginning of period | 1,323,365 | 286,927 |
| E00200 | Cash and cash equivalents at end of period | 423,241 | 446,214 |
| E00210 | Cash and cash equivalents reported in the statement of financial position | 423,241 | 446,214 |
| 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 | 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 |

Unit: NT\$ thousands

| Last year's Statements of Change in Equity | | | | | | | | | | | | |
|--|--|------|------|------|------|------|------|------|------|------|------|------|
| | | 3110 | 3140 | 3100 | 3200 | 3350 | 3300 | 3420 | 3490 | 3400 | 31XX | 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 | Others | Total other equity interest | Total equity attributable to owners of parent | Total equity |
|-----|---|----------------|------------------------------------|---------------------|-----------------|--|-------------------------|---|----------|-----------------------------|---|--------------|
| A1 | Equity at beginning of period | 1,533,337 | 0 | 1,533,337 | 576,948 | (254,336) | (254,336) | 50,716 | 0 | 50,716 | 1,906,665 | 1,906,665 |
| C11 | Capital surplus used to offset accumulated deficits | | | | (254,336) | 254,336 | 254,336 | | | | 0 | 0 |
| D1 | Profit (loss) | | | | | (271,092) | (271,092) | | | | (271,092) | (271,092) |
| D3 | Other comprehensive income | | | | | 0 | 0 | (4,279) | | (4,279) | (4,279) | (4,279) |
| D5 | Total comprehensive income | | | | | (271,092) | (271,092) | (4,279) | | (4,279) | (275,371) | (275,371) |
| E1 | Issue of shares | 0 | 260,000 | 260,000 | 0 | | | | | | 260,000 | 260,000 |
| N1 | Share-based payments | 0 | 0 | 0 | 6,246 | 0 | 0 | 0 | 1,894 | 1,894 | 8,140 | 8,140 |
| Q1 | Disposal of investments in equity instruments designated at fair value through other comprehensive income | | | | | 46,437 | 46,437 | (46,437) | | (46,437) | 0 | 0 |
| T1 | Others | 18,454 | 3,025 | 21,479 | 18,928 | 0 | 0 | 0 | (18,948) | (18,948) | 21,459 | 21,459 |
| Y1 | Total increase (decrease) in equity | 18,454 | 263,025 | 281,479 | (229,162) | 29,681 | 29,681 | (50,716) | (17,054) | (67,770) | 14,228 | 14,228 |
| Z1 | Equity at end of period | 1,551,791 | 263,025 | 1,814,816 | 347,786 | (224,655) | (224,655) | 0 | (17,054) | (17,054) | 1,920,893 | 1,920,893 |