



(Amounts in thousand New Taiwan Dollars except Earnings Per Share)

	2023	2022	YoY
Net sales	1,445,754 100%	2,651,069 100%	-45%
Cost of goods sold	(1,140,555)	(1,614,755)	-29%
Gross profits	<u>305,199 21%</u>	<u>1,036,314 39%</u>	-71%
Operating expenses			
Selling expenses	(45,470)	(79,171)	-43%
Administrative expenses	(170,744)	(191,164)	-11%
Research and development expenses	(712,294)	(635,608)	12%
Expected Credit Losses	(30,008)	(34,109)	-12%
Total operating expenses	<u>(958,516)</u>	<u>(940,052)</u>	2%
Operating income (loss)	(653,317) -45%	96,262 4%	-779%
Non-operating income and gain (expense & loss)	(562,010)	(62,348)	801%
Income (loss) before income tax	(1,215,327)	33,914	-3684%
Income tax (expense)benefit	(476,108)	(17,245)	2661%
Net income (loss)	<u>(1,691,435)</u>	<u>16,669</u>	-10247%
Earnings Per Share (in New Taiwan Dollars)	<u>(8.75)</u>	<u>0.07</u>	



(Amounts in thousand New Taiwan Dollars except Key Indics)

Selected Items from Balance Sheet	2023	2022
Cash, cash equivalents and investments in	820,278	1,263,745
marketable financial instruments		
Notes and accounts receivable	132,786	212,704
Inventory (net)	339,412	305,760
Other current asset	158,178	295,014
Total current asset	1,450,654	2,077,223
Long-term investments	245,091	293,858
Net PP&E	572,894	586,634
Intangible assets	37,291	98,197
Other assets	236,995	706,885
Total assets	2,542,925	3,762,797
Notes & accounts payable	150,779	154,048
Other current liabilities	771,775	333,386
Non-current liabilities	16,588	8,460
Total liabilities	939,142	495,894
Total shareholders' equity	1,603,783	3,266,903
Key Indices		
A/R Turnover Days	44	38
Inventory Turnover Days	103	76
Current Ratio	1.6	4.3

簡明合併資產負債表



(Amounts in thousand New Taiwan Dollars)

2023 年全年 2023 年第四季 2022 年全年 2022 年第四季

	2023 年全年	2023 年第四季	2022 年全年	2022 年第四季
Cash flows from (used in) operating activities:				
Profit (loss) before tax	(1,215,327)	(635,776)	33,914	(38,328)
<i>Adjustments to reconcile profit (loss):</i>				
Depreciation expense	28,135	6,199	33,293	8,299
Amortization expense	61,872	13,024	69,833	16,270
Expected Credit Losses	30,008	28,422	34,109	17,903
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	99,971	109,735	16,873	4,804
Impairment loss – Prepayment for purchases	17,527	17,527		
Impairment loss – Investments at equity method	14,678	14,678		
Compensation loss for Investments at equity	369,891	369,891		
Interest expense	1,436	570	476	71
Interest income	(12,122)	(3,084)	(14,338)	(2,199)
Share-based payments	2,643	(53)	5,918	1,554
Share of loss (profit) of associates and joint ventures accounted for using equity method	82,809	14,432	134,426	25,209
Loss (gain) on disposal of property, plan and equipment	590	590	(1,762)	6
Loss (gain) on disposal of intangible assets	(3,960)	(398)	(28,170)	(3,855)
Gain on lease modification	(13)	0	(155)	0
Unrealized foreign currency exchange loss (gain)	10,238	(6,862)	2,624	(5,003)
Changes in operating assets and liabilities	34,847	55,199	(55,816)	174,498
Cash inflow (outflow) generated from operations:	(476,777)	(15,906)	212,836	180,840
Interest received	12,122	3,084	14,338	2,199
Interest paid	(1,436)	(570)	(476)	(71)
Income taxes refund (paid)	(3,071)	(285)	(4,793)	(3,038)
Net cash flows from (used in) operating activities	(469,162)	(13,677)	221,905	179,930
Cash flows from (used in) investing activities:				
Acquisition from financial assets carried at cost	(33,753)	0	(19,800)	0
Proceeds from financial assets carried at cost	79,300	0	277,700	85,400
Acquisition from financial assets at fair value through profit or loss	(1,556,778)	(122,774)	(621,104)	(187,246)
Proceeds from financial assets at fair value through profit or loss	1,409,668	43,858	531,145	299,536
Return investment from financial assets at fair value through profit or loss	0	0	(85,700)	0
Acquisition of investments accounted for using equity method	11,990			
Acquisition of property, plant and equipment	(9,471)	(2,490)	(16,162)	(639)
Proceeds from disposal of property, plant and equipment	0	0	10,029	(30)
Decrease (Increase) in refundable deposits	352	22	1,178	(3)
Acquisition of intangible assets	(43,013)	(11,269)	(76,201)	(24,241)
Proceeds from disposal of intangible assets	68,194	0	7,071	0
Net cash flows from (used in) investing activities:	(73,511)	(92,653)	25,870	190,491
Net cash flows from (used in) financing activities:				
Increase in short-term borrowings	140,000	10,000		
Decrease in short-term borrowings	(30,000)	(30,000)		
Decrease (Increase) in guarantee deposits	843	(1)	(1,376)	0
Repayment of lease liabilities	(7,911)	(1,832)	(12,015)	(2,909)
Employee exercise of stock options	15,982	12,653	16,681	0
Treasury shares sold to employees	6,797	0	16,427	0
Acquisition of Subsidiary equity	(109)	0	(24)	(24)
Net cash flows from (used in) financing activities:	125,602	(9,180)	19,693	(2,933)
Effect of exchange rate changes on cash and cash equivalents	(10,486)	(11,189)	8,745	(8,487)
Net increase (decrease) in cash and cash equivalents	(427,557)	(126,699)	276,213	359,001
Cash and cash equivalents at beginning of period	1,016,145	715,287	739,932	657,144
Cash and cash equivalents at end of period	588,588	588,588	1,016,145	1,016,145

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