2024Q3 Consolidated Financial Statement — Balance Sheet

Finacial year: Yearly
Unit: NT\$ thousand

Accounting Title	2024/9/30	2023/12/31	2023/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,652,668	2,133,533	1,557,725
Current financial assets at fair value through profit or loss	404,372	598	570
Accounts receivable, net	1,316,737	1,282,712	1,430,619
Current inventories	378,749	395,498	393,567
Other current assets	286,545	305,580	111,209
Total current assets	4,039,071	4,117,921	3,493,690
Non-current assets			
Non-current financial assets at fair value through other comprehensive	21,460	21,460	21,460
income Property, plant and equipment	812,080	871,598	923,509
Right-of-use assets	138,753	143,946	162,034
Intangible assets	40,161	36,727	37,500
Deferred tax assets	134,143	130,516	143,730
Other non-current assets	23,187	37,920	29,370
Total non-current assets	1,169,784	1,242,167	1,317,603
Total assets	5,208,855	5,360,088	4,811,293
Current liabilities	3,200,033	3,300,000	4,011,293
Current borrowings	604,000	690,000	730,000
Short-term notes and bills payable	0	100,000	7.00,000
Current contract liabilities	39,577	54,076	46,183
Accounts payable	369,798	526,261	477,367
Other payables	510,811	481,390	528,782
Current tax liabilities	17,467	22,581	59,607
Current lease liabilities	53,483	44,709	49,674
Other current liabilities	194,600	85,874	74,091
Total current liabilities	1,789,736	2,004,891	1,965,704
Non-current liabilities	1,769,730	2,004,691	1,903,704
Non-current portion of non-current borrowings	307,049	460,903	473,257
Deferred tax liabilities	114,757	114,682	75,221
Non-current lease liabilities	59,384	68,075	80,451
Other non-current liabilities	624,157	604,416	41,348
Total non-current liabilities	1,105,347	1,248,076	670,277
Total liabilities	2,895,083	3,252,967	2,635,981
	2,695,065	3,232,907	2,033,961
Equity attributable to owners of parent Share capital			
Ordinary share	1,320,159	1,320,159	1,320,159
Total Share Capital	1,320,159	1,320,159	1,320,139
Capital surplus	1,320,139	1,020,109	1,020,109
Total capital surplus	840,798	830,473	830,473
Retained earnings	040,790	030,473	030,473
Total retained earnings	37,539	-31,036	-52,677
	37,039	-31,036	-52,077
Other equity interest			

Accounting Title	2024/9/30	2023/12/31	2023/9/30
Total other equity interest	101,369	17,547	106,655
Treasury shares	0	-44,905	-44,905
Total equity attributable to owners of parent	2,299,865	2,092,238	2,159,705
Non-controlling interests	13,907	14,883	15,607
Total equity	2,313,772	2,107,121	2,175,312
Total liabilities and equity	5,208,855	5,360,088	4,811,293
Number of share capital awaiting retirement	0	0	0
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	2,000,000	2,000,000

2024Q3 Consolidated Financial Statement — Income Statement

Finacial year: Yearly
Unit: NT\$ thousand

Total operating costs	Unit: NT\$ thousand				
Total operating revenue	Accounting Title	2024/3rd	2023/3rd		
Total operating costs	Income Statement				
Gross profit (loss) from operations	Total operating revenue	1,208,427	1,309,604	3,236,337	3,011,946
Gross profit (loss) from operations 205.375 224.455 502.443 375,461	Total operating costs	1,003,052	1,085,149	2,733,894	2,636,485
Selling expenses 24,771 27,286 71,187 74,000 Administrative expenses 24,771 27,286 71,187 74,000 Administrative expenses 93,889 84,779 297,202 241,285 Research and development expenses 93,889 60,660 114,383 136,445 Impairment loss (impairment gain and reversal of impairment loss) 25,751 -566 26,669 -1,076 determined in accordance with IFRS 9 25,751 -566 26,669 -1,076 determined in accordance with IFRS 9 182,469 172,159 509,441 4451,255 Net operating income (loss) 22,906 52,296 6-6,998 7-75,796 Non-operating income and expenses 10,416 6,737 33,964 18,802 Other gains and losses, net 7,925 8,399 77,686 28,000 Finance costs, net 5,814 6,796 18,992 21,155 Total non-operating income and expenses 12,527 8,340 92,668 25,675 Profit (loss) from continuing operations before tax 35,433 60,636 85,670 59,114 Total tax expense (income) 20,000 48,555 49,670 105,786 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,900 Other comprehensive income 14,804 11,981 36,000 -155,900 Urrealised gains (losses) from investments in equity instruments 48,800 48,800 48,800 Urrealised gains (losses) from investments in equity instruments 62,000 108,806 84,385 76,998 Exchange differences on translation 26,000 113,606 84,385 76,998 Other comprehensive income, net 26,000 113,606 84,385 76,998 Other comprehensive income, et 15,300 13,059 37,552 -152,494 Profit (loss), attributable to one-controlling interests -496 -1,078 -1,582 -3,410 Profit (loss), attributable to non-controlling interests -496 -1,078 -1,582 -3,410 Ormprehensive income, attributable to one-controlling interests -496 -1,078 -1,582 -3,410 Ormprehensive income, attributable to non-controlling interests -496 -1,078 -1,582 -1,540 Ormprehensive income, attributable to non-c	Gross profit (loss) from operations	205,375	224,455	502,443	375,461
Selling expenses	Gross profit (loss) from operations	205,375	224,455	502,443	375,461
Administrative expenses 93,889 84,779 297,202 241,282 Research and development expenses 38,058 60,660 114,383 136,445 Impairment loss (impairment gain and reversal of impairment loss) 25,751 -566 26,669 1.0,973 determined in accordance with IFR 9 50,441 451,255 500,441	Operating expenses				
Research and development expenses 38,058 60,660 114,383 136,445	Selling expenses	24,771	27,286	71,187	74,609
Impairment loss (impairment gain and reversal of impairment loss) 25.751 -566 26.669 -1.077 India operating expenses 182.468 172.159 509.441 451.255 Not operating income (loss) 22.906 52.296 -6.998 -75.795 Non-operating income and expenses 10.416 6.737 33.964 18.822 Other gains and losses, net 7.925 8.399 77.686 28.007 Total anno-operating income and expenses 12.527 8.340 92.666 25.575 Total non-operating income and expenses 12.527 8.340 92.666 25.575 Profit (loss) from continuing operations before tax 35.433 60.636 85.670 -50.115 Total tax expense (income) 20.609 48.655 49.670 105.785 Profit (loss) from continuing operations 14.824 11.981 36.000 -155.900 Profit (loss) from continuing operations 14.824 11.981 36.000 -155.900 Other comprehensive income 14.824 11.981 36.000 -155.900 Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 0 4.800 0 4.800 Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 0 4.800 0 4.800 Exchange differences on translation 26.002 108.806 84.385 76.986 Components of other comprehensive income that will not be reclassified to profit or loss 13.606 84.385 76.986 Other comprehensive income, net 26.002 113.606 84.385 76.986 Other comprehensive income in that will be reclassified to profit or loss 13.059 37.582 -152.494 Profit (loss), attributable to owners of parent 15.320 13.059 37.582 -152.494 Profit (loss), attributable to owners of parent 15.300 13.059 37.582 -152.494 Profit (loss), attributable to owners of parent 15.300 13.059 37.582 -152.494 Profit (loss), attributable to owners of parent 15.300 13.059 37.582 -152.494 Profit (loss), attributable to owners of parent 15.300 13.059 3	Administrative expenses	93,889	84,779	297,202	241,282
Total operating expenses 182,469 172,159 509,441 451,255	Research and development expenses	38,058	60,660	114,383	136,445
Not operating income (loss) 22,906 52,296 -6,998 -75,798 Non-operating income and expenses		25,751	-566	26,669	-1,077
Non-operating income and expenses	Total operating expenses	182,469	172,159	509,441	451,259
Total interest income	Net operating income (loss)	22,906	52,296	-6,998	-75,798
Other gains and losses, net 7,925 8,399 77,686 28,007 Finance costs, net 5,814 6,796 18,982 21,150 Total non-operating income and expenses 12,527 8,340 92,668 25,675 Profit (loss) from continuing operations before tax 35,433 60,636 85,670 -50,115 Total tax expense (income) 20,609 48,655 49,670 105,785 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,904 Profit (loss) (loss) agains (losses) from investments in equity instruments measured at fair value through other comprehensive income 0 4,800 0 4,800 Components of other comprehensive income that will not be reclassified to profit or loss 0 4,800 0 4,800 Exchange differences on translation 26,002 108,806 84,385 76,998 Components of other comprehensive income that will be reclassified to profit or loss 26,002 108,806 84,385 76,998 Other comprehensive income, net 26,002 113,606 84,385 76,998 Other comp	Non-operating income and expenses				
Finance costs, net 5,814 6,796 18,982 21,150 Total non-operating income and expenses 12,527 8,340 92,668 25,675 Profit (loss) from continuing operations before tax 35,433 60,636 85,670 -50,115 Total tax expense (income) 20,609 48,655 49,670 105,785 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,904 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,904 Other comprehensive income Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income Components of other comprehensive income that will not be reclassified to profit or loss Exchange differences on translation 26,002 108,806 84,385 76,998 Components of other comprehensive income that will be reclassified to profit or loss Other comprehensive income, net 26,002 113,606 84,385 76,998 Other comprehensive income, net 40,826 125,587 120,385 -74,106 Profit (loss), attributable to owners of parent 15,320 13,059 37,582 -152,494 Profit (loss), attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to onn-controlling interests -225 460 -1,019 -500 Basic earnings per share Total basic earnings per share	Total interest income	10,416	6,737	33,964	18,822
Total non-operating income and expenses 12,527 8,340 92,688 25,675 Profit (loss) from continuing operations before tax 35,433 60,636 85,670 -50,118 Total tax expense (income) 20,609 48,655 49,670 105,785 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,904 Profit (loss) 14,824 11,981 36,000 -155,904 Other comprehensive income 14,824 11,981 36,000 -155,904 Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 15,804 Components of other comprehensive income 16,800 10,800 10,800 10,800 10,800 Exchange differences on translation 16,996 Components of other comprehensive income that will be reclassified to profit or loss 16,002 108,806 84,385 76,996 Components of other comprehensive income that will be reclassified to profit or loss 11,994 Components of other comprehensive income that will be reclassified to profit or loss 11,994 Components of other comprehensive income that will be reclassified to profit or loss 11,994 Components of other comprehensive income that will be reclassified to 26,002 108,806 84,385 76,996 Other comprehensive income, net 15,300 11,606 84,385 81,796 Total comprehensive income 15,300 11,606 84,385 11,796 Total comprehensive income 15,300 11,606 84,385 11,796 Profit (loss), attributable to owners of parent 15,300 11,606 84,385 11,796 Comprehensive income, attributable to owners of parent 15,300 11,009 37,582 -152,494 Profit (loss), attributable to owners of parent 15,300 11,009 11,582 -3,410 Comprehensive income, attributable to owners of parent 11,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 460 -1,019 -500 Basic earnings per share 0.12 0.10 0.29 -1,172 Diluted earnings per share 0.12 0.10 0.29 -1,172 Diluted earnings per share 0.12 0.10 0.29 -1,172	Other gains and losses, net	7,925	8,399	77,686	28,007
Profit (loss) from continuing operations before tax 35,433 60,636 85,670 -50,118 Total tax expense (income) 20,609 48,655 49,670 105,785 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,904 Profit (loss) 14,824 11,981 36,000 -155,904 Other comprehensive income 0 4,800 0 4,800 Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 0 4,800 0 4,800 Components of other comprehensive income that will not be reclassified to profit or loss 0 4,800 0 4,800 Exchange differences on translation 26,002 108,806 84,385 76,998 Components of other comprehensive income that will be reclassified to profit or loss 26,002 108,806 84,385 76,998 Other comprehensive income, net 26,002 113,606 84,385 81,798 Total comprehensive income 40,826 125,587 120,385 -74,106 Profit (loss), attributable to:	Finance costs, net	5,814	6,796	18,982	21,150
Total tax expense (income) 20,609 48,655 49,670 105,785 Profit (loss) from continuing operations 14,824 11,981 36,000 -155,904 Profit (loss) 14,824 11,981 36,000 -155,904 Other comprehensive income Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income Components of other comprehensive income that will not be reclassified to profit or loss Exchange differences on translation 26,002 108,806 84,385 76,998 Components of other comprehensive income that will be reclassified to profit or loss Other comprehensive income, net 26,002 113,606 84,385 76,998 Other comprehensive income 40,826 125,587 120,385 -74,106 Profit (loss), attributable to: Profit (loss), attributable to owners of parent 15,320 13,059 37,582 -152,494 Profit (loss), attributable to non-controlling interests -496 -1,078 -1,582 -3,410 Comprehensive income, attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	Total non-operating income and expenses	12,527	8,340	92,668	25,679
Profit (loss) from continuing operations 14,824 11,981 36,000 .155,904 Profit (loss) 14,824 11,981 36,000 .155,904 Other comprehensive income	Profit (loss) from continuing operations before tax	35,433	60,636	85,670	-50,119
Profit (loss)	Total tax expense (income)	20,609	48,655	49,670	105,785
Other comprehensive income 4,800 4	Profit (loss) from continuing operations	14,824	11,981	36,000	-155,904
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income Components of other comprehensive income that will not be reclassified to profit or loss Exchange differences on translation Components of other comprehensive income that will be reclassified to profit or loss Components of other comprehensive income that will be reclassified to profit or loss Other comprehensive income, net 26,002 108,806 84,385 76,998 Other comprehensive income, net 26,002 113,606 84,385 76,998 76,	Profit (loss)	14,824	11,981	36,000	-155,904
March Marc	Other comprehensive income				
to profit or loss Exchange differences on translation 26,002 108,806 84,385 76,998 Components of other comprehensive income that will be reclassified to profit or loss Other comprehensive income, net 26,002 113,606 84,385 76,998 Other comprehensive income 40,826 125,587 120,385 -74,106 Profit (loss), attributable to: Profit (loss), attributable to owners of parent 15,320 13,059 37,582 -152,494 Profit (loss), attributable to non-controlling interests 40,826 -1,078 -1,582 -3,410 Comprehensive income, attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share Total basic earnings per share		0	4,800	0	4,800
Comprehensive income, net 26,002 108,806 84,385 76,998 Other comprehensive income, net 26,002 113,606 84,385 81,798 Total comprehensive income 40,826 125,587 120,385 -74,106 Profit (loss), attributable to: Profit (loss), attributable to owners of parent 15,320 13,059 37,582 -152,494 Profit (loss), attributable to non-controlling interests -496 -1,078 -1,582 -3,410 Comprehensive income, attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	·	0	4,800	0	4,800
profit or loss 26,002 100,006 64,385 70,996 Other comprehensive income, net 26,002 113,606 84,385 81,796 Total comprehensive income 40,826 125,587 120,385 -74,106 Profit (loss), attributable to:	Exchange differences on translation	26,002	108,806	84,385	76,998
Total comprehensive income 40,826 125,587 120,385 -74,106 Profit (loss), attributable to: Profit (loss), attributable to owners of parent 15,320 13,059 37,582 -152,494 Profit (loss), attributable to non-controlling interests -496 -1,078 -1,582 -3,410 Comprehensive income, attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share		26,002	108,806	84,385	76,998
Profit (loss), attributable to: Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests Comprehensive income, attributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Comprehensive income, attributable to n	Other comprehensive income, net	26,002	113,606	84,385	81,798
Profit (loss), attributable to owners of parent 15,320 13,059 37,582 -152,494 Profit (loss), attributable to non-controlling interests -496 -1,078 -1,582 -3,410 Comprehensive income, attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share Total basic earnings per share 0.12 0.10 0.29 -1.17	Total comprehensive income	40,826	125,587	120,385	-74,106
Profit (loss), attributable to non-controlling interests -496 -1,078 -1,582 -3,410 Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share Total basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	Profit (loss), attributable to:				
Comprehensive income, attributable to owners of parent 41,051 126,047 121,404 -73,606 Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Easic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	Profit (loss), attributable to owners of parent	15,320	13,059	37,582	-152,494
Comprehensive income, attributable to non-controlling interests -225 -460 -1,019 -500 Basic earnings per share Total basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	Profit (loss), attributable to non-controlling interests	-496	-1,078	-1,582	-3,410
Basic earnings per share Total basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	Comprehensive income, attributable to owners of parent	41,051	126,047	121,404	-73,606
Total basic earnings per share 0.12 0.10 0.29 -1.17 Diluted earnings per share	Comprehensive income, attributable to non-controlling interests	-225	-460	-1,019	-500
Diluted earnings per share	Basic earnings per share				
	Total basic earnings per share	0.12	0.10	0.29	-1.17
Total diluted earnings per share 0.12 0.10 0.29 -1.17	Diluted earnings per share				
	Total diluted earnings per share	0.12	0.10	0.29	-1.17

2024Q3 Consolidated Financial Statement — Statements of Cash Flows

Finacial year: Yearly
Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	85,670	-50,119
Profit (loss) before tax	85,670	-50,119
Depreciation expense	154,952	172,140
Amortization expense	2,520	2,717
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	26,669	-1,077
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-3,333	-3,764
Interest expense	18,982	21,150
Interest income	-33,964	-18,822
Share-based payments	41,500	0
Loss (gain) on disposal of property, plan and equipment	-4,019	-1,683
Property, plan and equipment transferred to expenses	238	3,740
Impairment loss on non-financial assets	0	25,495
Loss (gain) on bond redemption	0	749
Other adjustments to reconcile profit (loss)	-2	-485
Total adjustments to reconcile profit (loss)	203,543	200,160
Decrease (increase) in accounts receivable	-22,917	-21,996
Decrease (increase) in inventories	27,219	110,799
Decrease (increase) in other current assets	1,516	-28,034
Decrease (increase) in other financial assets	739	-2,563
Decrease (increase) in other operating assets	1,489	-316
Total changes in operating assets	8,046	57,890
Increase (decrease) in contract liabilities	-15,191	-14,652
Increase (decrease) in accounts payable	-171,560	20,404
Increase (decrease) in other payable	-5,931	-20,635
Increase (decrease) in other current liabilities	8,371	7,914
Increase (decrease) in net defined benefit liability	-3,987	-4,206
Total changes in operating liabilities	-188,298	-11,175
Total changes in operating assets and liabilities	-180,252	46,715
Total adjustments	23,291	246,875
Cash inflow (outflow) generated from operations	108,961	196,756
Income taxes refund (paid)	-73,351	-68,807
Net cash flows from (used in) operating activities	35,610	127,949
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	4,800
Acquisition of financial assets at fair value through profit or loss	-843,695	-625,176
Proceeds from disposal of financial assets at fair value through profit or loss	450,017	625,778
Acquisition of property, plant and equipment	-20,235	-31,472
Proceeds from disposal of property, plant and equipment	9,639	1,738
Acquisition of intangible assets	-1,234	-3,357
Increase in other financial assets	0	-238
Decrease in other financial assets	37,738	0

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Interest received	30,740	15,958
Net cash flows from (used in) investing activities	-337,030	-11,969
Cash flows from (used in) financing activities		
Increase in short-term loans	2,323,000	2,579,000
Decrease in short-term loans	-2,409,000	-2,869,000
Increase in short-term notes and bills payable	150,000	40,000
Decrease in short-term notes and bills payable	-250,000	-40,000
Repayments of bonds	0	-30,000
Proceeds from long-term debt	0	126,000
Repayments of long-term debt	-55,034	-93,000
Payments of lease liabilities	-43,209	-45,353
Increase in other non-current liabilities	0	88
Decrease in other non-current liabilities	-88	0
Proceeds from sale of treasury shares	44,766	0
Interest paid	-17,913	-19,258
Net cash flows from (used in) financing activities	-257,478	-351,523
Effect of exchange rate changes on cash and cash equivalents	78,033	36,689
Net increase (decrease) in cash and cash equivalents	-480,865	-198,854
Cash and cash equivalents at beginning of period	2,133,533	1,756,579
Cash and cash equivalents at end of period	1,652,668	1,557,725
Cash and cash equivalents reported in the statement of financial position	1,652,668	1,557,725

2024Q3 Consolidated Financial Statement — Statements of Changes in Stockholders' Equity

Finacial year: Yearly

2024/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus Legal reserve	Legal reserve	Special	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury	Total equity attributable to owners of parent	Non- controlling interests	Total equity
Equity at beginning of period	1,320,159	1,320,159	830,473	57,306	0	-88,342	-31,036	17,547	0	17,547	-44,905	2,092,238	14,883	2,107,121
Legal reserve used to offset accumulated deficits	0	0	0	-57,306	0	57,306	0	0	0	0	0	0	0	0
Capital surplus used to offset accumulated deficits	0	0	-31,036	0	0	31,036	31,036	0	0	0	0	0	0	0
	0	0	0	0	0	37,582	37,582	0	0	0	0	37,582	-1,582	36,000
Other comprehensive income	0	0	0	0	0	0	0	83,822	0	83,822	0	83,822	263	84,385
Total comprehensive income	0	0	0	0	0	37,582	37,582	83,822	0	83,822	0	121,404	-1,019	120,385
Changes in ownership interests in subsidiaries	0	0	0	0	0	-43	-43	0	0	0	0	-43	43	0
Share-based payments	0	0	41,361	0	0	0	0	0	0	0	44,905	86,266	0	86,266
Total increase (decrease) in equity	0	0	10,325	-57,306	0	125,881	68,575	83,822	0	83,822	44,905	207,627	926-	206,651
Equity at end of period	1,320,159	1,320,159	840,798	0	0	37.539	37.539	101.369	0	101.369	0	2.299.865	13.907	2.313,772

Finacial year: Yearly

2023/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Ordinary share al share capital Capital surplus Legal reserve Special reserve	Capital surplus	Legal reserve S	_	accumulated deficit)	ained earnings	cial statements o	(accumulated deficit) lained earnings cial statements imprehensive income requity interest reasury shares wners of parent rolling interests	equity interest	reasury shares A	ners of parent r	olling interests	Total equity
Equity at beginning of period	1,320,159	1,320,159	830,582	57,306	63,673	-13,658	107,321	32,567	-12,192	20,375	-44,905	2,233,532	15,886	2,249,418
Reversal of special reserve	0	0	0	0	-63,673	63,673	0	0	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-152,494	-152,494	0	0	0	0	-152,494	-3,410	-155,904
Other comprehensive income	0	0	0	0	0	0	0	74,088	4,800	78,888	0	78,888	2,910	81,798
Total comprehensive income	0	0	0	0	0	-152,494	-152,494	74,088	4,800	78,888	0	-73,606	-200	-74,106
Changes in ownership interests in subsidiaries	0	0	-109	0	0	-112	-112	0	0	0	0	-221	221	0
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	-7,392	-7,392	0	7,392	7,392	0	0	0	0
Total increase (decrease) in equity	0	0	-109	0	-63,673	-96,325	-159,998	74,088	12,192	86,280	0	-73,827	-279	-74,106
Equity at end of period	1,320,159	1,320,159	830,473	57,306	0	-109,983	-52,677	106,655	0	106,655	-44,905	2,159,705	15,607	2,175,312