6148 AZION CORPORATION 2024Q4 Consolidated Financial Report

Unit: NT\$ thousands

Balance :	T\$ thousands Sheet		
Code	Accounting Title	2024/12/31	2023/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	346,536	389,558
1110	Current financial assets at fair value through profit or loss	0	0
1120	Current financial assets at fair value through other comprehensive income	0	0
1136	Current financial assets at amortised cost	53,148	63,649
1140	Current contract assets	0	0
1150	Notes receivable, net	0	0
1151	Notes receivable	0	0
1160	Notes receivable due from related parties, net	0	0
1170	Accounts receivable, net	215,713	136,136
1172	Accounts receivable	215,713	136,136
1175	Lease payments receivable	0	0
1180	Accounts receivable due from related parties, net	689	1,602
1181	Accounts receivable due from related parties	689	1,602
1190	Construction contracts receivable	0	0
1195	Construction contracts receivable due from related parties	0	0
1197	Finance lease receivable, net	120,721	125,392
1200	Other receivables	3	133
1201	??Tax refund receivable	0	0
1206	Other non-operating receivables, others	3	133
1210	Other receivables due from related parties	0	0
1220	Current tax assets	1,515	3,409
130X	Current inventories	33,370	69,147
1300	Inventories, merchandising business	33,370	69,147
1301	Merchandise inventory	33,370	69,147
1400	Current biological assets	0	0
1410	Prepayments	41,239	58,945
1450	Non-current assets or disposal groups classified as held for distribution to owners	0	0
1460	Non-current assets or disposal groups classified as held for sale, net	0	0
1470	Other current assets	4,093	468
1476	Other current financial assets	0	0
1479	Other current assets, others	4,093	468
11XX	Total current assets	817,027	848,439
	Non-current assets		
1510	Non-current financial assets at fair value through profit or loss	28,899	18,040
1550	Investments accounted for using equity method	0	0
1600	Property, plant and equipment	5,608	6,017
1615	Machinery and equipment, net	0	0
1616	Machinery and equipment, cost	0	0

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1618	Accumulated depreciation, machinery and equipment	(0)	(0)
1619	Accumulated impairment, machinery and equipment	(0)	(0)
1655	Computer and telecommunication equipment, net	4,861	4,095
1656	Computer and telecommunication equipment, cost	15,578	12,534
1658	Accumulated depreciation, computer and telecommunication equipment	(10,717)	(8,439)
1659	Accumulated impairment, computer and telecommunication equipment	(0)	(0)
1660	Testing equipment, net	0	0
1661	Testing equipment, cost	2,979	4,112
1663	Accumulated depreciation, testing equipment	(2,979)	(4,112)
1664	Accumulated impairment, testing equipment	(0)	(0)
1670	Transportation equipment, net	0	0
1671	Transportation equipment, cost	0	0
1673	Accumulated depreciation, transportation equipment	(0)	(0)
1674	Accumulated impairment, transportation equipment	(0)	(0)
1690	Office equipment, net	0	0
1691	Office equipment, cost	0	0
1693	Accumulated depreciation, office equipment	(0)	(0)
1694	Accumulated impairment, office equipment	(0)	(0)
1730	Leasehold improvements, net	0	0
1731	Leasehold improvements, cost	0	0
1733	Accumulated depreciation, leasehold improvements	(0)	(0)
1735	Other facilities, net	747	1,922
1736	Other facilities, cost	5,938	5,938
1738	Accumulated depreciation, other facilities	(5,191)	(4,016)
1739	Accumulated impairment, other facilities	(0)	(0)
1740	Unfinished construction and equipment under acceptance	0	0
1750	Natural resources, net	0	0
1755	Right-of-use assets	28,528	1,298
1760	Investment property, net	0	0
1780	Intangible assets	4,434	6,561
1805	Goodwill	0	0
1821	Other intangible assets, net	4,434	6,561
1830	Non-current biological assets	0	0
1840	Deferred tax assets	16,444	13,339
1900	Other non-current assets	269,551	319,937
1915	Prepayments for business facilities	0	0
1920	Guarantee deposits paid	32,045	40,011
1930	Long-term notes and accounts receivable	0	0
1935	Long-term lease payments receivable	0	0
194D	Long-term finance lease receivable, net	236,406	277,908
1975	Net defined benefit asset, non-current	1,100	2,018
1980	Other non-current financial assets	0	0
1985	Long-term Lease Prepayments	0	0
1990	Other non-current assets, others	0	0

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15XX	Total non-current assets	353,464	365,192
1XXX	Total assets	1,170,491	1,213,631
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2100	Current borrowings	70,000	62,510
2130	Current contract liabilities	12,583	27,128
2150	Notes payable	27	358
2170	Accounts payable	110,873	149,757
2180	Accounts payable to related parties	9,550	20,678
2190	Construction contracts payable	0	0
2200	Other payables	77,332	87,088
2219	Other payables, others	77,332	87,088
2220	Other payables to related parties	129	444
2230	Current tax liabilities	2,263	25,907
2250	Current provisions	106,255	84,162
2265	Progress billings	0	0
2280	Current lease liabilities	6,676	2,140
2300	Other current liabilities	48,433	73,522
2320	Long-term liabilities, current portion	46,655	71,633
2355	Current lease obligations payable	0	0
2399	Other current liabilities, others	1,778	1,889
21XX	Total current liabilities	444,121	533,694
	Non-current liabilities		
2500	??Non-current financial liabilities at fair value through profit or loss	0	0
2520	Non-current financial liabilities at amortised cost	0	0
2530	Bonds payable	0	0
2540	Non-current portion of non-current borrowings	92,071	86,566
2550	Non-current provisions	0	0
2570	Deferred tax liabilities	2,696	684
2580	Non-current lease liabilities	22,161	0
2600	Other non-current liabilities	3,086	1,608
2610	Long-term notes and accounts payable	0	0
2613	Non-current lease obligations payable	0	0
2640	Net defined benefit liability, non-current	0	0
2645	Guarantee deposits received	3,086	1,608
2670	Other non-current liabilities, others	0	0
25XX	Total non-current liabilities	120,014	88,858
2XXX	Total liabilities	564,135	622,552
	Equity		
	Equity attributable to owners of parent		
	Share capital		
3110			
	Ordinary share	466,038	466,038
3120	Ordinary share Preference share	466,038	466,038

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3100	Total Share Capital	466,038	466,038
	Capital surplus		
3200	Total capital surplus	11,229	11,229
	Retained earnings		
3310	Legal reserve	28,363	20,824
3350	Unappropriated retained earnings (accumulated deficit)	100,726	92,988
3300	Total retained earnings	129,089	113,812
	Other equity interest		
3410	Exchange differences on translation of foreign financial statements	0	0
3490	Other equity, others	0	0
3400	Total other equity interest	0	0
3500	Treasury shares	(0)	(0)
31XX	Total equity attributable to owners of parent	606,356	591,079
36XX	Non-controlling interests	0	0
3XXX	Total equity	606,356	591,079
3X2X	Total liabilities and equity	1,170,491	1,213,631
3997	Number of share capital awaiting retirement	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0

	NT\$ thousands		
Staten	nent of Comprehensive Income		
Code	Accounting Title	2024/1/1To12/31	2023/1/1To12/31
	Operating revenue		
	Net sales revenue		
4100	Net sales revenue	270,467	402,221
	Rental revenue		
4300	Total rental revenue	0	0
	Construction and engineering revenue		
4520	Engineering service revenue	0	0
4500	Total construction and engineering revenue	0	0
	Service revenue		
4650	Technical service revenue	469,446	473,193
4600	Total service revenue	469,446	473,193
	Other operating revenue		
4800	Other operating revenue, net	14,663	9,624
4000	Total operating revenue	754,576	885,038
	Operating costs		
	Cost of sales		
5110	Total cost of sales	230,078	347,254
	Cost of rental sales		
5300	Total cost of rental sales	0	0
	Cost of construction and engineering service sales		
5520	Cost of engineering sales	0	0
5500	Total cost of construction and engineering service sales	0	0
	Cost of services		

56500 Coats in proofee fearhrant services 344,861 300,042 5000 Total cost of services 340,861 300,042 5000 Chord providing costs 3,162 244,861 300,042 5000 Chord providing costs 575,111 648,744 5000 Cross profit (loss) from operations 177,465 235,234 5000 Corporating expenses 450,861 44,851 5010 Sating separates 450,861 44,851 6450 Administrative expenses 450,861 44,851 6450 Administrative expenses 450,861 3,448 6450 Administrative expenses 2,063 3,448 6450 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS (1,072) 80 6450 Interest income 122,328 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007 150,007	2023/12/	11 <u>+</u> +11:34		
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South Total operating costs S79-111 S49,744 S4	5600	Total cost of services	345,851	300,042
	5800	Other operating costs	3,182	2,448
2000 Cross profit (loss) from operations	5000		579.111	649.744
Comparing expenses 175,488 235,294				
Operating expenses		. , , , ,	<u> </u>	
6100 Selling expenses 46,064 44,651 6200 Administrative expenses 74,405 101,188 6300 Research and development expenses 2,869 3,448 6450 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS (1,072) 800 6000 No operating income (loss) 53,139 85,207 Non-operating income and expenses 122,228 150,000 10 Total interest income 2,729 2,152 10 Other income 2,729 2,152 10 Total other income 2,729 2,152 10 Other gains and losses. 1,228 10 Other gains and losses, net 9,006 (212) 10 Finance costs. 1,880 1,780 1775haro of proft (loss) of associates and joint ventures accounted for using equity method 1,880 1,780 1700 Total anon-operating income and expenses 33,075 12,418 1800 Fortif (loss) from continuing operations before tax 86,214 9,7825 1800 Total star expense (income) 14,258 21,599 1900 Total star expense (income) 14,258 21,599 1900 Profit (loss) from continuing op			-,	
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Profit (loss) from continuing operations 71,956 76,026	7950	Total tax expense (income)	14,258	21,599
Profit (loss) from discontinued operations 8100 Total profit (loss) from discontinued operations 8200 Profit (loss) 8200 Other comprehensive income Components of other comprehensive income that will not be reclassified to profit or loss 8311 Gains (losses) on remeasurements of defined benefit plans 8312 Gains (losses) on revaluation 8313 Change in fair value of financial liability attributable to change in credit risk of liability 8314 Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss 8315 Equity related to non-current assets or disposal groups classified as held for distribution to owners that will not be reclassified to profit or loss 8320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss 8341 Other components of other comprehensive income that will not be reclassified to profit or loss 8342 Other components of other comprehensive income that will not be reclassified to profit or loss 8343 Other components of other comprehensive income that will not be reclassified to profit or loss 8344 Other components of other comprehensive income that will not be reclassified to profit or loss 8345 Components of other comprehensive income that will not be reclassified to profit or loss 8346 Components of other comprehensive income that will not be reclassified to profit or loss 8347 Components of other comprehensive income that will not be reclassified to profit or loss 8348 Components of other comprehensive income that will not be reclassified to profit or loss 8350 Components of other comprehensive income that will not be reclassified to profit or loss 8360 Components of other comprehensive income that will not be reclassified to profit or loss	8000		71,956	76,026
8200 Profit (loss) Other comprehensive income Components of other comprehensive income that will not be reclassified to profit or loss 8311 Gains (losses) on remeasurements of defined benefit plans (944) 8312 Gains (losses) on revaluation Change in fair value of financial liability attributable to change in credit risk of liability Change in fair value of financial liability attributable to change in credit risk of liability Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss Equity related to non-current assets or disposal groups classified as held for distribution to owners that will not be reclassified to profit or loss Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss 3311 Other components of other comprehensive income that will not be reclassified to profit or loss 3312 Other components of other comprehensive income that will not be reclassified to profit or loss 3313 Other components of other comprehensive income that will not be reclassified to profit or loss 3314 Other components of other comprehensive income that will not be reclassified to profit or loss 3315 Other components of other comprehensive income that will not be reclassified to profit or loss 3316 Other components of other comprehensive income that will not be reclassified to profit or loss 3317 Other components of other comprehensive income that will not be reclassified to profit or loss 3318 Other components of other comprehensive income that will not be reclassified to profit or loss 3319 Components of other comprehensive income that will not be reclassified to profit or loss 3310 Components of other comprehensive income that will not be reclassified to profit or loss 3310 Components of other comprehensive income that will not be reclassified to profit or loss		Profit (loss) from discontinued operations		
Other comprehensive income Components of other comprehensive income that will not be reclassified to profit or loss 8311 Gains (losses) on remeasurements of defined benefit plans (944) (804) 8312 Gains (losses) on revaluation 0 0 8313 Change in fair value of financial liability attributable to change in credit risk of liability 0 0 8314 Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss 8315 Equity related to non-current assets or disposal groups classified as held for distribution to owners that will not be reclassified to profit or loss 8320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss 8341 Other components of other comprehensive income that will not be reclassified to profit or loss 0 0 8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss 0 10 8310 Components of other comprehensive income that will not be reclassified to profit or loss 0 (161)	8100	Total profit (loss) from discontinued operations	0	0
Components of other comprehensive income that will not be reclassified to profit or loss 8311 Gains (losses) on remeasurements of defined benefit plans (804) 8312 Gains (losses) on revaluation 8313 Change in fair value of financial liability attributable to change in credit risk of liability 8314 Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss 8315 Equity related to non-current assets or disposal groups classified as held for distribution to owners that will not be reclassified to profit or loss 8320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss 8341 Other components of other comprehensive income that will not be reclassified to profit or loss 8342 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss 8343 Components of other comprehensive income that will not be reclassified to profit or loss 8344 Other components of other comprehensive income that will not be reclassified to profit or loss 8345 Components of other comprehensive income that will not be reclassified to profit or loss 8346 Components of other comprehensive income that will not be reclassified to profit or loss 8350 Components of other comprehensive income that will not be reclassified to profit or loss 8360 Components of other comprehensive income that will not be reclassified to profit or loss 8370 Components of other comprehensive income that will not be reclassified to profit or loss 8380 Components of other comprehensive income that will not be reclassified to profit or loss 8380 Components of other comprehensive income that will not be reclassified to profit or loss	8200	Profit (loss)	71,956	76,026
B311 Gains (losses) on remeasurements of defined benefit plans (944) (804) B312 Gains (losses) on revaluation 0 0 0 B313 Change in fair value of financial liability attributable to change in credit risk of liability 0 0 0 B314 Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss B315 Equity related to non-current assets or disposal groups classified as held for distribution to owners that will not be reclassified to profit or loss B320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss B341 Other components of other comprehensive income that will not be reclassified to profit or loss D10 Other components of other comprehensive income that will not be reclassified to profit or loss D10 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss C16 Other components of other comprehensive income that will not be reclassified to profit or loss		Other comprehensive income		
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B312 Gains (losses) on revaluation 0 0 B313 Change in fair value of financial liability attributable to change in credit risk of liability 0 0 B314 Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss Equity related to non-current assets or disposal groups classified as held for distribution to owners Equity related to non-current assets or disposal groups classified as held for distribution to owners Equity related to non-current assets or disposal groups classified as held for distribution to owners Share of other comprehensive income of associates and joint ventures accounted for using equity of method, components of other comprehensive income that will not be reclassified to profit or loss Other components of other comprehensive income that will not be reclassified to profit or loss Income tax related to components of other comprehensive income that will not be reclassified to profit or loss Income tax related to components of other comprehensive income that will not be reclassified to profit or loss Components of other comprehensive income that will not be reclassified to profit or loss Components of other comprehensive income that will not be reclassified to profit or loss (189)	8311	Gains (losses) on remeasurements of defined benefit plans	(944)	(804)
Change in fair value of financial liability attributable to change in credit risk of liability Change in fair value of financial liability attributable to change in credit risk of liability Equity related to non-current assets or disposal groups classified as held for sale that will not be Equity related to non-current assets or disposal groups classified as held for distribution to owners Equity related to non-current assets or disposal groups classified as held for distribution to owners Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss Other components of other comprehensive income that will not be reclassified to profit or loss Other components of other comprehensive income that will not be reclassified to profit or loss Income tax related to components of other comprehensive income that will not be reclassified to profit or loss Components of other comprehensive income that will not be reclassified to profit or loss (189)	8312		0	0
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that will not be reclassified to profit or loss Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss Other components of other comprehensive income that will not be reclassified to profit or loss Income tax related to components of other comprehensive income that will not be reclassified to profit or loss Income tax related to components of other comprehensive income that will not be reclassified to profit or loss Components of other comprehensive income that will not be reclassified to profit or loss (189) (161)				
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8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (189) (161) 8310 Components of other comprehensive income that will not be reclassified to profit or loss (755)		method, components of other comprehensive income that will not be reclassified to profit or loss		
8310 Components of other comprehensive income that will not be reclassified to profit or loss (755) (643)	0341		0	0
Compensate of other compensate mount and the next of other compensate promote			(189)	` ′
Components of other comprehensive income that will be reclassified to profit or loss	8310	Components of other comprehensive income that will not be reclassified to profit or loss	(755)	(643)
		Components of other comprehensive income that will be reclassified to profit or loss		

8361	Exchange differences on translation	0	0
8365	Equity related to non-current assets or disposal groups classified as held for sale	0	0
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	0	0
8391	Other components of other comprehensive income that will be reclassified to profit or loss	0	0
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0
8360	Components of other comprehensive income that will be reclassified to profit or loss	0	0
8300	Total other comprehensive income	(755)	(643)
8500	Total comprehensive income	71,201	75,383
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	71,956	76,026
8620	Profit (loss), attributable to non-controlling interests	0	0
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	71,201	75,383
8720	Comprehensive income, attributable to non-controlling interests	0	0
	Basic earnings per share		
9710	Basic earnings (loss) per share from continuing operations	1.54	1.64
9720	Basic earnings (loss) per share from discontinued operations	0.00	0.00
9750	Total basic earnings per share	1.54	1.64
	Diluted earnings per share		
9810	Diluted earnings (loss) per share from continuing operations	1.54	1.64
9820	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
9850	Total diluted earnings per share	1.54	1.64

	T\$ thousands		
	tts of Cash Flows		
Code	Accounting Title	2024/1/1To12/31	2023/1/1To12/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	86,214	97,625
A00020	Profit (loss) from discontinued operations before tax	0	0
A10000	Profit (loss) before tax	86,214	97,625
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	11,319	11,191
A20200	Amortization expense	4,567	2,444
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(1,072)	800
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(10,859)	88
A20900	Interest expense	1,660	1,790
A21200	Interest income	(2,729)	(2,152)
A21300	Dividend income	(3,000)	(2,500)
A21900	Share-based payments	0	5,567
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	0	(4)
A22700	Loss (gain) on disposal of investment properties	0	0
A22800	Loss (gain) on disposal of intangible assets	0	87
A22900	Loss (gain) on disposal of other assets	0	0
A23700	Impairment loss on non-financial assets	1,168	6,432

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A23800	Reversal of impairment loss on non-financial assets	(911)	(1,004)
A24100	Unrealized foreign exchange loss (gain)	300	731
A29900	Other adjustments to reconcile profit (loss)	(26)	(36)
A20010	Total adjustments to reconcile profit (loss)	417	23,434
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	0	0
A31150	Decrease (increase) in accounts receivable	(78,505)	54,454
A31160	Decrease (increase) in accounts receivable due from related parties	913	(1,260)
A31180	Decrease (increase) in other receivable	130	4
A31190	Decrease (increase) in other receivable due from related parties	0	63
A31200	Adjustments for decrease (increase) in inventories	35,520	28,154
A31230	Decrease (increase) in prepayments	17,706	(14,636)
A31240	Adjustments for decrease (increase) in other current assets	(3,625)	(165)
A31990	?? Decrease (increase) in other operating assets	46,173	(183,641)
A31000	Total changes in operating assets	18,312	(117,027)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(14,545)	(14,761)
A32130	Increase (decrease) in notes payable	(331)	(12,020)
A32150	Increase (decrease) in accounts payable	(39,314)	37,423
A32160	Increase (decrease) in accounts payable to related parties	(11,128)	(1,903)
A32180	Increase (decrease) in other payable	(11,360)	17,245
A32190	Increase (decrease) in other payable to related parties	(315)	101
A32200	Increase (decrease) in provisions	22,093	40,037
A32230	Adjustments for increase (decrease) in other current liabilities	(111)	1,161
A32000	Total changes in operating liabilities	(55,011)	67,283
A30000	Total changes in operating assets and liabilities	(36,699)	(49,744)
A20000	Total adjustments	(36,282)	(26,310)
A33000	Cash inflow (outflow) generated from operations	49,932	71,315
A33100	Interest received	2,729	2,152
A33300	Interest paid	(1,667)	(1,765)
A33500	Income taxes refund (paid)	(36,912)	(2,992)
AAAA	Net cash flows from (used in) operating activities	14,082	68,710
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	0	(10,241)
B00050	Proceeds from disposal of financial assets at amortised cost	10,501	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
B01800	Acquisition of investments accounted for using equity method	0	0
B02300	Proceeds from disposal of subsidiaries	0	0
B02700	Acquisition of property, plant and equipment	(2,653)	(4,304)
B02800	Proceeds from disposal of property, plant and equipment	0	21
B03700	Increase in refundable deposits	0	(2,034)
B03800	Decrease in refundable deposits	7,966	0
B04500	Acquisition of intangible assets	(1,648)	(5,571)

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B06000	Increase in long-term lease and installment receivables	0	0
B06100	Decrease in long-term lease and installment receivables	0	0
B07500	Interest received	0	0
B07600	Dividends received	3,000	2,500
BBBB	Net cash flows from (used in) investing activities	17,166	(19,629)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	7,490	57,510
C00200	Decrease in short-term loans	0	0
C01600	Proceeds from long-term debt	60,000	112,000
C01700	Repayments of long-term debt	(79,473)	(72,668)
C03000	Increase in guarantee deposits received	1,478	880
C03100	Decrease in guarantee deposits received	0	0
C04000	Decrease in lease payable	0	0
C04020	Payments of lease liabilities	(7,972)	(10,205)
C04500	Cash dividends paid	(55,924)	(35,000)
C04700	Capital reduction payments to shareholders	0	0
C04900	Payments to acquire treasury shares	0	0
C05000	Proceeds from sale of treasury shares	0	8,988
C05800	Change in non-controlling interests	0	0
CCCC	Net cash flows from (used in) financing activities	(74,401)	61,505
DDDD	Effect of exchange rate changes on cash and cash equivalents	131	(298)
EEEE	Net increase (decrease) in cash and cash equivalents	(43,022)	110,288
E00100	Cash and cash equivalents at beginning of period	389,558	279,270
E00200	Cash and cash equivalents at end of period	346,536	389,558
E00210	Cash and cash equivalents reported in the statement of financial position	346,536	389,558

Unit: NT\$ thousands

State	ements of Change	in Equity										
		3110	3150	3100	3200	3310	3350	3300	3410	3400	3500	
		?? Ordinary share	Stock dividend to be distributed	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	att to
A1	Equity at beginning of period	466,038	0	466,038	11,229	20,824	92,988	113,812	0	0	0	
А3	Effects of retrospective application and retrospective restatement	0	0	0	0	0	0	0	0	0	0	
A4	Retrospective adjustment of equity attributable to former owner due to reorganization of entities under common control	0	0	0	0	0	0	0	0	0	0	
A5	Equity at beginning of	466,038	0	466,038	11,229	20,824	92,988	113,812	0	0	0	

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	period after adjustments											
B1	Legal reserve appropriated					7,539	(7,539)	0				
B5	Cash dividends of ordinary share					0	(55,924)	(55,924)				
В9	Stock dividends of ordinary share	0	0	0	0	0	0	0				
C11	Capital surplus used to offset accumulated deficits				0		0	0				
D1	Profit (loss)						71,956	71,956				
D3	Other comprehensive income						(755)	(755)	0	0		
D5	Total comprehensive income						71,201	71,201	0	0		
L3	Retirement of treasury share				0						0	
M7	Changes in ownership interests in subsidiaries				0							
N1	Share-based payments				0							
01	Changes in non-controlling interests											
T1	Others	0	0	0	0	0	0	0	0	0	0	
Y1	Total increase (decrease) in equity	0	0	0	0	7,539	7,738	15,277	0	0	0	
Z1	Equity at end of period	466,038	0	466,038	11,229	28,363	100,726	129,089	0	0	0	

Unit: NT\$ thousands

Last year's Statements of Change in Equity												
		3110	3150	3100	3200	3310	3350	3300	3410	3400	3500	3
		Ordinary share	Stock dividend to be distributed	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	e attri to c of
A1	Equity at beginning of period	466,038	0	466,038	5,679	17,266	56,163	73,429	0	0	(9,005)	
А3	Effects of retrospective application and retrospective restatement	0	0	0	0	0	0	0	0	0	0	
A4	Retrospective adjustment of equity attributable to former owner due to	0	0	0	0	0	0	0	0	0	0	

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	reorganization of entities under common control											
A 5	Equity at beginning of period after adjustments	466,038	0	466,038	5,679	17,266	56,163	73,429	0	0	(9,005)	
B1	Legal reserve appropriated					3,558	(3,558)	0				
B5	Cash dividends of ordinary share					0	(35,000)	(35,000)				
В9	Stock dividends of ordinary share	0	0	0	0	0	0	0				
C11	Capital surplus used to offset accumulated deficits				0		0	0				
D1	Profit (loss)						76,026	76,026				
D3	Other comprehensive income						(643)	(643)	0	0		
D5	Total comprehensive income						75,383	75,383	0	0		
L3	Retirement of treasury share				0						0	
M7	Changes in ownership interests in subsidiaries				0							
N1	Share-based payments				5,567							
01	Changes in non-controlling interests											
T1	Others	0	0	0	(17)	0	0	0	0	0	9,005	
Y1	Total increase (decrease) in equity	0	0	0	5,550	3,558	36,825	40,383	0	0	9,005	
Z1	Equity at end of period	466,038	0	466,038	11,229	20,824	92,988	113,812	0	0	0	