6148 AZION CORPORATION 2023Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance	Accounting Title	2023/6/30	2022/12/31	2022/6/30
Oode	Assets	2023/0/30	ZOZZI IZIOI	ZOZZIOIOO
	Current assets			
1100	Cash and cash equivalents	177,670	279,270	285,211
1110	Current financial assets at fair value through profit or loss	0	0	0
1120	Current financial assets at fair value through other comprehensive income	0	0	0
1136	Current financial assets at amortised cost	109,027	53,408	49,594
1140	Current contract assets	0	0	0
1150	Notes receivable, net	0	0	2,737
1160	Notes receivable due from related parties, net	0	0	0
1170	Accounts receivable, net	300,730	191,390	110,639
1172	Accounts receivable	300,730	191,390	110,639
1175	Lease payments receivable	0	0	0
1180	Accounts receivable due from related parties, net	437	342	1,582
1181	Accounts receivable due from related parties	437	342	1,582
1190	Construction contracts receivable	0	0	0
1195	Construction contracts receivable due from related parties	0	0	0
1197	Finance lease receivable, net	105,267	97,010	107,218
1200	Other receivables	133	137	853
1201	Tax refund receivable	0	0	0
1206	Other non-operating receivables, others	133	137	853
1210	Other receivables due from related parties	0	63	63
1220	Current tax assets	3,360	3,298	5
130X	Current inventories	81,378	102,729	88,369
1300	Inventories, merchandising business	81,378	102,729	88,369
1301	?? Merchandise inventory	81,378	102,729	88,369
1400	Current biological assets	0	0	0
1410	Prepayments	60,461	44,310	35,703
1450	Non-current assets or disposal groups classified as held for distribution to owners	0	0	0
1460	Non-current assets or disposal groups classified as held for sale, net	0	0	0
1470	Other current assets	1,525	302	1,688
1476	Other current financial assets	0	0	0
1479	Other current assets, others	1,525	302	1,688
11XX	Total current assets	839,988	772,259	683,662
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	17,592	18,128	17,335
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	7,453	4,540	5,286
1615	Machinery and equipment, net	0	0	0
1616	Machinery and equipment, cost	0	0	0
1618	Accumulated depreciation, machinery and equipment	(0)	(0)	(0)
1619	Accumulated impairment, machinery and equipment	(0)	(0)	(0)
1655	Computer and telecommunication equipment, net	5,245	1,783	2,346
1656	Computer and telecommunication equipment, cost	13,554	9,251	9,297
1658	Accumulated depreciation, computer and telecommunication equipment	(8,309)	(7,468)	(6,951)

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1659	Accumulated impairment, computer and telecommunication equipment	(0)	(0)	(0)
1660	Testing equipment, net	0	0	0
1661	Testing equipment, cost	4,306	4,306	4,306
1663	Accumulated depreciation, testing equipment	(4,306)	(4,306)	(4,306)
1664	Accumulated impairment, testing equipment	(0)	(0)	(0)
1670	Transportation equipment, net	0	0	0
1671	Transportation equipment, cost	0	0	0
1673	Accumulated depreciation, transportation equipment	(0)	(0)	(0)
1674	Accumulated impairment, transportation equipment	(0)	(0)	(0)
1690	Office equipment, net	0	4	21
1691	Office equipment, cost	191	191	231
1693	Accumulated depreciation, office equipment	(191)	(187)	(210)
1694	Accumulated impairment, office equipment	(0)	(0)	(0)
1730	Leasehold improvements, net	0	0	0
1731	Leasehold improvements, cost	0	0	0
1733	Accumulated depreciation, leasehold improvements	(0)	(0)	(0)
1735	Other facilities, net	2,208	2,753	103
1736	Other facilities, cost	10,197	10,197	7,601
1738	Accumulated depreciation, other facilities	(7,989)	(7,444)	(7,498)
1739	Accumulated impairment, other facilities	(0)	(0)	(0)
1740	Unfinished construction and equipment under acceptance	0	0	2,816
1750	Natural resources, net	0	0	0
1755	Right-of-use assets	5,172	8,042	11,554
1760	Investment property, net	0	0	0
1780	Intangible assets	2,982	2,521	2,426
1805	Goodwill	0	0	0
1821	Other intangible assets, net	2,982	2,521	2,426
1830	Non-current biological assets	0	0	0
1840	Deferred tax assets	10,104	7,000	8,878
1900	Other non-current assets	221,321	163,931	232,872
1915	Prepayments for business facilities	0	0	0
1920	Guarantee deposits paid	39,407	37,977	56,400
1930	Long-term notes and accounts receivable	0	0	0
1935	Long-term lease payments receivable	0	0	0
194D	Long-term finance lease receivable, net	179,110	123,168	170,819
1975	Net defined benefit asset, non-current	2,804	2,786	5,653
1980	Other non-current financial assets	0	0	0
1985	Long-term Lease Prepayments	0	0	0
1990	Other non-current assets, others	0	0	0
15XX	Total non-current assets	264,624	204,162	278,351
1XXX	Total assets	1,104,612	976,421	962,013
	Liabilities and equity			·
	Liabilities			
	Current liabilities			
2100	Current borrowings	80,000	5,000	47,931
2130	Current contract liabilities	39,244	41,889	16,536
2150	Notes payable	5,968	12,378	14,258
2170	Accounts payable	173,903	111,901	76,100
2180	Accounts payable to related parties	8,253	22,581	6,923
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200 Other payables 68,804 47,006 2210 Other payables, others 0,4802 8,884 47,308 2210 Other payables, others of payables to related parties 380 343 2,208 2220 Current provisions 6,895 44,128 54,218 2250 Frepose billings 0 0,596 64,138 54,218 2280 Current lose labilities 0 0,557 6,564 9,522 9,547 2200 Congetern labilities, current portion 62,226 61,893 73,722 10,000<	, , .	0 140 2020 22 1 mandai 10 port			
2219 Other psystates, others 64,800 66,800 47,300 2220 Other psystates to related parties 328 343 288 2220 Current tax labilities 10,003 333 1,303 2280 Current provisions 62,355 44,125 54,216 2280 Current lease labilities 6,064 0,022 0,047 2290 Current lease labilities 6,65,61 7,7,000 2200 Other current lease labilities 6,65,61 7,7,000 2200 Long-term liabilities, current portion 0,022 6,000 0 0 0 2200 Chore current liabilities of particular stream to the current liabilities of the current liabi	2190	Construction contracts payable	0	0	0
2200 Other psysibles to related parties 338 348 288 2230 Current tax liabilities 16,031 6,031 1,033 2,038 2245 Current tax liabilities 6,253 44,128 54,218 2,225 Current tax liabilities 6,253 44,258 54,218 2,225 2,547 2,547 2,225 2,547	2200	Other payables	64,802	68,384	47,339
2200 Current tax italialities 16.031 6.31 1.030 2250 Current provisions 6.293 41.422 9.125 2260 Progress billings 6.544 9.522 9.527 2280 Current lease liabilities 6.549 9.522 9.537 2300 Other current liabilities 6.543 75.385 174.860 2302 Current lease obligations payable 0 0 0 0 2303 Other current liabilities, others 1.77 728 1.288 21XX Total current liabilities of the current liabilities at a fair value brough profit or loss 0 0 0 2500 Non-current financial liabilities at a fair value brough profit or loss 0 0 0 2501 Non-current financial liabilities at a fair value brough profit or loss 0 0 0 2502 Non-current financial liabilities at a fair value brough profit or loss 0 0 0 2503 Bonds payable 0 0 0 0 2504 Non-cur	2219	Other payables, others	64,802	68,384	47,339
2250 Current provisions 82,788 44,725 82,278 2280 Progress billings 0	2220	Other payables to related parties	326	343	286
2265 Progress billings 0 0 0 2280 Current lease ilabilities 6.546 9.522 9.547 2280 Current lease ilabilities 6.548 9.522 9.547 2300 Cher current labilities, current portion 62,855 64,833 73,722 2350 Current lease obligations payable 0 0 0 2399 Other current labilities, others 1,772 27.28 1,232 2390 Other current labilities, others 1,272 32.28 39,211 399,38 2300 Other current labilities, others 1,224 322,11 399,38 2500 Non-current liabilities at fair value through profit or loss 0 0 0 2500 Non-current financial liabilities at amortised cost 0 0 0 0 2500 Non-current financial liabilities at amortised cost 0 0 0 0 2500 Non-current liabilities at amortised cost 0 0 0 0 0 2500	2230	Current tax liabilities	16,031	631	1,939
280	2250	Current provisions	62,936	44,125	54,216
2000 Other current liabilities, current portion 04,837 06,361 74,800	2265	Progress billings	0	0	0
	2280	Current lease liabilities	6,546	9,522	9,547
2555 Current lease obligations payable 0 0 0 2399 Other current liabilities, others 1.712 728 1.288 21XX Total current liabilities 62.546 382.115 349.303 25XX Total current liabilities at fair value through profit or loss 0 0 0 2500 Non-current financial liabilities at fair value through profit or loss 0 0 0 2500 Non-current financial liabilities at amortised cost 0 0 0 0 2500 Non-current financial liabilities at amortised cost 0 0 0 0 2500 Non-current financial liabilities at amortised cost 0 0 0 0 2500 Non-current liabilities 387 2,423 91.768 25.759 10.00 0	2300	Other current liabilities	64,537	65,361	74,860
2399 Other current liabilities, others 1,712 728 1,288 21XX Total current liabilities 622,546 382,115 349,393 2000 Non-current liabilities 0 0 0 2520 Non-current financial liabilities at manoritised cost 0 0 0 2520 Non-current profice of non-current borrowings 0 0 0 2530 Bonds payable 0 0 0 0 2540 Non-current profice of non-current borrowings 23725 54,234 91,765 2550 Non-current profice of non-current borrowings 2372 54,242 91,765 2560 Deferred tax liabilities 337 2,140 6,361 2570 Deferred tax liabilities 337 2,140 6,361 2500 Other consciurent liabilities, others 30 0 20 2501 Deferred tax liabilities 337 2,140 6,361 2502 Other convertent liabilities, others 30 0 0	2320	Long-term liabilities, current portion	62,825	64,633	73,572
21XX Total current liabilities 522,566 382,115 349,035 Non-current liabilities Non-current liabilities 0 0 2500 Non-current financial liabilities at ranvalue through profit or loss 0 0 0 2520 Non-current financial liabilities at amortised cost 0 0 0 0 2530 Bonds payable 0 0 0 0 0 0 2540 Non-current provisions 0 <td>2355</td> <td>Current lease obligations payable</td> <td>0</td> <td>0</td> <td>0</td>	2355	Current lease obligations payable	0	0	0
Non-current liabilities Image: Control of the control of	2399	Other current liabilities, others	1,712	728	1,288
2500 Non-current financial liabilities at fair value through profit or loss 0 0 0 2520 Non-current financial liabilities at amortised cost 0 0 0 0 2530 Bonds payable 0 0 0 0 0 2550 Non-current profisions 0 0 0 0 0 2550 Non-current provisions 0	21XX	Total current liabilities	522,546	382,115	349,935
2520 Non-current financial liabilities at amortised cost 0 0 0 2530 Bonds payable 0 0 0 2540 Non-current portion of non-current borrowings 23,725 54,234 91,765 2550 Non-current provisions 768 1,063 2,232 2580 Non-current lease liabilities 327 2,140 6,361 2500 Other non-current liabilities 310 787 2610 Long-term notes and accounts payable 0 0 0 2611 Non-current lease obligations payable 0 0 0 2613 Non-current lease obligations payable 0 0 0 2614 Net defined benefit liability, non-current 0 0 0 2670 Other non-current liabilities 25,760 85,165 101,455 2570 Total con-current liabilities 25,760 85,165 101,455 2570 Total liabilities 25,760 86,165 101,455 2570 Total lia		Non-current liabilities			
2530 Bonds payable 0 0 0 2540 Non-current portion of non-current borrowings 23,725 54,234 91,765 2550 Non-current provisions 0 0 0 2570 Deferred tax liabilities 327 2,140 0,381 2580 Non-current lease liabilities 327 2,140 0,381 2690 Other non-current liabilities 910 728 787 2610 Long-term notes and accounts payable 0 0 0 0 2613 Non-current lease obligations payable 0 0 0 0 2640 Net defined benefit liability, non-current 0 0 0 0 2645 Guarantee depoils received 910 728 787 2645 Guarantee depoils received 910 728 787 2646 Other non-current liabilities 10 0 0 0 25XX Total liabilities 10 0 0 0 0	2500	Non-current financial liabilities at fair value through profit or loss	0	0	0
2540 Non-current portion of non-current borrowings 23,725 54,234 91,765 2550 Non-current provisions 0 0 0 2570 Deferred tax liabilities 788 1,063 2,232 2580 Non-current lease liabilities 327 2,140 6,381 2600 Other non-current liabilities 910 728 787 2610 Long-term notes and accounts payable 0 0 0 0 2613 Non-current lease obligations payable 0 0 0 0 2640 Net defined benefit liability, non-current 0 0 0 0 2645 Guarantee deposits received 910 728 787 2670 Other non-current liabilities, others 0 0 0 0 2670 Outher non-current liabilities 466,038 440,280 451,080 2670 Other non-current liabilities 545,296 440,280 451,080 2670 Ottal Indicate deposits received 26,242	2520	Non-current financial liabilities at amortised cost	0	0	0
2550 Non-current provisions 0 0 0 2570 Deferred tax liabilities 788 1,063 2,232 2580 Non-current lease liabilities 327 2,140 6,361 2600 Other non-current liabilities 910 728 787 2610 Long-term notes and accounts payable 0 0 0 0 2613 Non-current lease obligations payable 0 0 0 0 0 2640 Net defined benefit liability, non-current 0 <	2530	Bonds payable	0	0	0
2570 Deferred tax liabilities 788 1.063 2.232 2580 Non-current lease liabilities 327 2.140 6.361 2600 Other non-current liabilities 910 728 787 2610 Long-term notes and accounts payable 0 0 0 0 2613 Non-current lease obligations payable 0 0 0 0 0 2640 Net defined benefit liability, non-current 910 728 787 267 0	2540	Non-current portion of non-current borrowings	23,725	54,234	91,765
2580 Non-current lease liabilities 327 2,140 6,381 2600 Other non-current liabilities 910 728 787 2610 Long-term notes and accounts payable 0 0 0 2613 Non-current lease obligations payable 0 0 0 2640 Net defined benefit liability, non-current 0 0 0 0 2645 Guarantee deposits received 910 728 787 2670 Other non-current liabilities, others 0 0 0 25XX Total non-current liabilities 548,296 440,280 451,080 2XXX Total liabilities 548,296 440,280 451,080 Equity Equity Equity 1 1 Equity Equity attributable to owners of parent 1 1 1 Share capital 466,038 466,038 466,038 466,038 466,038 466,038 466,038 466,038 466,038 466,038 466,038 466,038 46	2550	Non-current provisions	0	0	0
2600 Other non-current liabilities 910 728 787 2610 Long-term notes and accounts payable 0 0 0 2613 Non-current lease obligations payable 0 0 0 2640 Net defined benefit liability, non-current 0 0 0 2645 Guarantee deposits received 910 728 787 2670 Other non-current liabilities, others 0 0 0 0 257XX Total non-current liabilities 548,296 440,280 451,080 25XXX Total product 548,296 440,280 451,080 25XXX Total product 548,296 440,280 466,038	2570	Deferred tax liabilities	788	1,063	2,232
2610 Long-term notes and accounts payable 0 0 0 2613 Non-current lease obligations payable 0 0 0 2640 Net defined benefit liability, non-current 0 0 0 2645 Guarantee deposits received 910 728 787 2670 Other non-current liabilities, others 0 0 0 25XX Total non-current liabilities 25,750 58,165 101,145 2XXX Total liabilities 548,296 440,280 451,080 Equity Equity	2580	Non-current lease liabilities	327	2,140	6,361
2613 Non-current lease obligations payable 0 0 0 2640 Net defined benefit liability, non-current 0 0 0 2645 Guarantee deposits received 910 728 767 2670 Other non-current liabilities, others 0 0 0 25XX Total non-current liabilities 55,750 58,165 101,145 2XXX Total ilabilities 548,296 440,280 451,080 Equity Equity	2600	Other non-current liabilities	910	728	787
2640 Net defined benefit liability, non-current 0 0 0 2645 Guarantee deposits received 910 728 787 2670 Other non-current liabilities, others 0 0 0 25XX Total non-current liabilities 25,750 58,165 101,145 2XXX Total liabilities 548,296 440,280 451,080 Equity Equity attributable to owners of parent	2610	Long-term notes and accounts payable	0	0	0
2645 Guarantee deposits received 910 728 787 2670 Other non-current liabilities, others 0 0 0 25XX Total non-current liabilities 25,750 58,165 101,145 2XXX Total inbilities 548,296 440,280 451,080 Equity Equity attributable to owners of parent	2613	Non-current lease obligations payable	0	0	0
2670 Other non-current liabilities, others 0 0 0 25XX Total non-current liabilities 25,750 58,165 101,145 2XXX Total liabilities 548,296 440,280 451,080 Equity Equity	2640	Net defined benefit liability, non-current	0	0	0
25XX Total non-current liabilities 25,750 58,165 101,145 2XXX Total liabilities 548,296 440,280 451,080 Equity Equity Equity Equity attributable to owners of parent Share capital 3110 Ordinary share 466,038 466,03	2645	Guarantee deposits received	910	728	787
ZXXX Total liabilities 548,296 440,280 451,080 Equity Equity attributable to owners of parent Equity attributable to owners of parent Compare the comparent of the compa	2670	Other non-current liabilities, others	0	0	0
Equity Equity attributable to owners of parent Share capital	25XX	Total non-current liabilities	25,750	58,165	101,145
Equity attributable to owners of parent Equity attributable to owners of parent 3110 Share capital 3110 Ordinary share 466,038 466,038 466,038 3120 Preference share 0 0 0 3150 Stock dividend to be distributed 0 0 0 3100 Total Share Capital 466,038 466,038 466,038 Capital surplus 11,229 5,679 5,679 Retained earnings 11,229 5,679 5,679 3310 Legal reserve 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005)	2XXX	Total liabilities	548,296	440,280	451,080
Share capital Share capital 3110 Ordinary share 466,038 466,038 466,038 3120 Preference share 0 0 0 3150 Stock dividend to be distributed 0 0 0 3100 Total Share Capital 466,038 466,038 466,038 Capital surplus 11,229 5,679 5,679 Retained earnings 11,229 5,679 5,679 3310 Legal reserve 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares 0 0 0 0 31XX Total equity attributable to owners of parent 556		Equity			
3110 Ordinary share 466,038 466,038 466,038 3120 Preference share 0 0 0 3150 Stock dividend to be distributed 0 0 0 3100 Total Share Capital 466,038 466,038 466,038 Capital surplus 11,229 5,679 5,679 Retained earnings 11,229 5,679 5,679 Retained earnings 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 0 0 0 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares 0 0 0 3500 Treasury shares 0 0 0 3500 Total		Equity attributable to owners of parent			
3120 Preference share 0 0 0 3150 Stock dividend to be distributed 0 0 0 3100 Total Share Capital 466,038 466,038 466,038 Capital surplus 11,229 5,679 5,679 Retained earnings 11,229 5,679 5,679 Retained earnings 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 0 0 0 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933		Share capital			
3150 Stock dividend to be distributed 0 0 0 3100 Total Share Capital 466,038 466,038 466,038 Capital surplus 11,229 5,679 5,679 3200 Total capital surplus 11,229 5,679 5,679 Retained earnings 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 0 0 0 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3110	Ordinary share	466,038	466,038	466,038
3100 Total Share Capital 466,038	3120	Preference share	0	0	0
Capital surplus 3200 Total capital surplus 11,229 5,679 5,679 Retained earnings 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 0 0 0 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3150	Stock dividend to be distributed	0	0	0
3200 Total capital surplus 11,229 5,679 5,679 Retained earnings 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3100	Total Share Capital	466,038	466,038	466,038
Retained earnings 3310 Legal reserve 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933		Capital surplus			
3310 Legal reserve 20,824 17,266 17,266 3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3200	Total capital surplus	11,229	5,679	5,679
3350 Unappropriated retained earnings (accumulated deficit) 58,225 56,163 30,955 3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933		Retained earnings			
3300 Total retained earnings 79,049 73,429 48,221 Other equity interest 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3310	Legal reserve	20,824	17,266	17,266
Other equity interest 3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3350	Unappropriated retained earnings (accumulated deficit)	58,225	56,163	30,955
3410 Exchange differences on translation of foreign financial statements 0 0 0 3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3300	Total retained earnings	79,049	73,429	48,221
3490 Other equity, others 0 0 0 3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933		Other equity interest			
3400 Total other equity interest 0 0 0 3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3410	Exchange differences on translation of foreign financial statements	0	0	0
3500 Treasury shares (0) (9,005) (9,005) 31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3490	Other equity, others	0	0	0
31XX Total equity attributable to owners of parent 556,316 536,141 510,933	3400	Total other equity interest	0	0	0
	3500	Treasury shares	(0)	(9,005)	(9,005)
36XX Non-controlling interests 0 0 0	31XX	Total equity attributable to owners of parent	556,316	536,141	510,933
	36XX	Non-controlling interests	0	0	0

3XXX	Total equity	556,316	536,141	510,933
3X2X	Total liabilities and equity	1,104,612	976,421	962,013
3997	Number of share capital awaiting retirement	0	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	950,000	950,000

Unit: NT\$ thousands EPS Unit: NT\$

	NT\$ thousands				
	ent of Comprehensive Income				
Code	Accounting Title	2023/4/1To6/30	2022/4/1To6/30	2023/1/1To6/30	2022/1/1To6/30
	Operating revenue				
	Net sales revenue				
4100	Net sales revenue	215,676	36,097	290,867	77,696
	Rental revenue				
4300	Total rental revenue	0	19	0	47
	Construction and engineering revenue				
4520	Engineering service revenue	0	0	0	0
4500	Total construction and engineering revenue	0	0	0	0
	Service revenue				
4650	Technical service revenue	109,666	60,149	192,774	115,624
4600	Total service revenue	109,666	60,149	192,774	115,624
	Other operating revenue				
4800	Other operating revenue, net	2,169	2,799	3,868	6,081
4000	Total operating revenue	327,511	99,064	487,509	199,448
	Operating costs				
	Cost of sales				
5110	Total cost of sales	174,236	36,796	246,500	69,615
	Cost of rental sales				
5300	Total cost of rental sales	0	0	0	0
	Cost of construction and engineering service sales				
5500	Total cost of construction and engineering service sales	0	0	0	0
	Cost of services				
5600	Total cost of services	69,820	28,756	120,505	62,896
5800	Other operating costs	453	665	968	1,447
5000	Total operating costs	244,509	66,217	367,973	133,958
5900	Gross profit (loss) from operations	83,002	32,847	119,536	65,490
5950	Gross profit (loss) from operations	83,002	32,847	119,536	65,490
	Operating expenses				
6100	Selling expenses	11,056	10,459	21,604	21,186
6200	Administrative expenses	23,972	14,924	41,862	29,443
6300	Research and development expenses	828	1,119	1,745	2,459
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	466	263	849	1,265
6000	Total operating expenses	36,322	26,765	66,060	54,353
6900	Net operating income (loss)	46,680	6,082	53,476	11,137
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	867	257	923	339
	Other income				
7010	Total other income	105	125	198	137
	Other gains and losses				
7020	Other gains and losses, net	(2,439)	2,224	(553)	5,795

	Finance costs				
7050	Finance costs, net	496	246	762	461
	Share of profit (loss) of associates and joint ventures accounted for using equity method				
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	0	0	0
7000	Total non-operating income and expenses	(1,963)	2,360	(194)	5,810
7900	Profit (loss) from continuing operations before tax	44,717	8,442	53,282	16,947
	Tax expense (income)				
7950	Total tax expense (income)	9,372	3,539	12,662	6,576
8000	Profit (loss) from continuing operations	35,345	4,903	40,620	10,371
	Profit (loss) from discontinued operations				
8100	Total profit (loss) from discontinued operations	0	0	0	0
8200	Profit (loss)	35,345	4,903	40,620	10,371
	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	0	0	0	0
8312	Gains (losses) on revaluation	0	0	0	0
8313	Change in fair value of financial liability attributable to change in credit risk of liability	0	0	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	0	0	0	0
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	0	0	0	0
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	0	0	0	0
8341	Other components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
8310	Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	0	0	0	0
8365	Equity related to non-current assets or disposal groups classified as held for sale	0	0	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	0	0
8391	Other components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
8360	Components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
8300	Total other comprehensive income	0	0	0	0
8500	Total comprehensive income	35,345	4,903	40,620	10,371
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	35,345	4,903	40,620	10,371
8620	Profit (loss), attributable to non-controlling interests	0	0	0	0
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	35,345	4,903	40,620	10,371
8720	Comprehensive income, attributable to non-controlling interests	0	0	0	0

9710	Basic earnings (loss) per share from continuing operations	0.76	0.11	0.88	0.23
9720	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
9750	Total basic earnings per share	0.76	0.11	0.88	0.23
	Diluted earnings per share				
9810	Diluted earnings (loss) per share from continuing operations	0.76	0.11	0.88	0.23
9820	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
9850	Total diluted earnings per share	0.76	0.11	0.88	0.23

	\$ thousands		
	ts of Cash Flows	2022/4/4Te6/20	2022/4/4Te6/20
Code	Accounting Title Cash flows from (used in) operating activities, indirect method	2023/1/1To6/30	2022/1/1To6/30
A00010	Profit (loss) from continuing operations before tax	53,282	16,947
A00020	Profit (loss) from discontinued operations before tax	0	0
A10000	Profit (loss) before tax	53,282	16,947
7110000	Adjustments	33,202	10,547
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	5,521	4,837
A20200		730	587
A20300	Amortization expense	849	1,265
A20400	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense		,
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	536	263
	Interest expense	762	461
A21200	Interest income	(923)	(339)
A21300	Dividend income	0	0
A21900	Share-based payments	5,567	0
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	(6)
A22700	Loss (gain) on disposal of investment properties	0	0
A22900	Loss (gain) on disposal of other assets	0	0
A23700	Impairment loss on non-financial assets	1,485	399
A23800	Reversal of impairment loss on non-financial assets	0	0
A24100	Unrealized foreign exchange loss (gain)	1,575	(4,810)
A29900	Other adjustments to reconcile profit (loss)	(18)	(20)
A20010	Total adjustments to reconcile profit (loss)	16,084	2,637
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	0	(2,737)
A31150	Decrease (increase) in accounts receivable	(110,189)	76,534
A31160	Decrease (increase) in accounts receivable due from related parties	(95)	(171)
A31180	Decrease (increase) in other receivable	4	76
A31190	Decrease (increase) in other receivable due from related parties	63	0
A31200	Adjustments for decrease (increase) in inventories	19,866	(36,495)
A31230	Decrease (increase) in prepayments	(16,151)	(9,060)
A31240	Adjustments for decrease (increase) in other current assets	(1,223)	(1,539)
A31990	Decrease (increase) in other operating assets	(64,718)	41,742
A31000	Total changes in operating assets	(172,443)	68,350
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(2,645)	7,829
A32130	Increase (decrease) in notes payable	(6,410)	13,843
A32150	Increase (decrease) in accounts payable	60,216	(22,424)

	1 1 2.17		
A32160	Increase (decrease) in accounts payable to related parties	(14,328)	(11,078)
A32180	Increase (decrease) in other payable	(8,312)	(20,407)
A32190	Increase (decrease) in other payable to related parties	(17)	(29)
A32200	Increase (decrease) in provisions	18,811	(14,277)
A32230	Adjustments for increase (decrease) in other current liabilities	984	466
A32000	Total changes in operating liabilities	48,299	(46,077)
A30000	Total changes in operating assets and liabilities	(124,144)	22,273
A20000	Total adjustments	(108,060)	24,910
A33000	Cash inflow (outflow) generated from operations	(54,778)	41,857
A33100	Interest received	923	216
A33300	??Interest paid	(744)	(530)
A33500	Income taxes refund (paid)	(703)	(7,868)
AAAA	Net cash flows from (used in) operating activities	(55,302)	33,675
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(55,619)	0
B00050	Proceeds from disposal of financial assets at amortised cost	0	14,240
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	(644)	(3,708)
B02800	Proceeds from disposal of property, plant and equipment	0	25
B03700	Increase in refundable deposits	(1,430)	(15,680)
B03800	Decrease in refundable deposits	0	0
B04500	Acquisition of intangible assets	(197)	(2,041)
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		0	0
BBBB	Dividends received	-	
ВВВВ	Net cash flows from (used in) investing activities Cash flows from (used in) financing activities	(57,890)	(7,164)
C00100	Increase in short-term loans	75,000	0
C00200		75,000	
	Decrease in short-term loans		(1,405)
C01600 C01700	Proceeds from long-term debt	0 (00.047)	(07.005)
	Repayments of long-term debt	(32,317)	(97,925)
C03000	Increase in guarantee deposits received	0	0 (0.10)
C03100	Decrease in guarantee deposits received	182	(248)
C04000	Decrease in lease payable	0	0
C04020	Payments of lease liabilities	(5,472)	(4,879)
C04500	Cash dividends paid	(35,000)	(45,700)
C04700	Capital reduction payments to shareholders	0	0
C04900	Payments to acquire treasury shares	0	0
C05000	Proceeds from sale of treasury shares	8,988	0
C05800	Change in non-controlling interests	0	0
CCCC	Net cash flows from (used in) financing activities	11,381	(150,157)
DDDD	Effect of exchange rate changes on cash and cash equivalents	211	6,053
EEEE	Net increase (decrease) in cash and cash equivalents	(101,600)	(117,593)
E00100	Cash and cash equivalents at beginning of period	279,270	402,804
E00200	Cash and cash equivalents at end of period	177,670	285,211

E00210 Cash and cash equivalents reported in the statement of financial position 177,670 285,211

Unit: NT\$ thousands

	Unit: NT\$ thousands Statements of Change in Equity											
J.a.		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
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 reorganization of entities under common control	0	0	0	0	0	0	0	0	0	0	
A5	Equity at beginning of period after adjustments	466,038	0	466,038	5,679	17,266	56,163	73,429	0	0	(9,005)	ļ
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)						40,620	40,620				
D3	Other comprehensive income						0	0	0	0		
D5	Total comprehensive income						40,620	40,620	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	2,062	5,620	0	0	9,005	
Z1	Equity at end of period	466,038	0	466,038	11,229	20,824	58,225	79,049	0	0	0	

	nit: NT\$ thousands year's Statement	s 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	12,765	70,785	83,550	0	0	(9,005)	!
A3	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 period after adjustments	466,038	0	466,038	5,679	12,765	70,785	83,550	0	0	(9,005)	
B1	Legal reserve appropriated					4,501	(4,501)	0				
B5	Cash dividends of ordinary share					0	(45,700)	(45,700)				
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)						10,371	10,371				
D3	Other comprehensive income						0	0	0	0		
D5	Total comprehensive income						10,371	10,371	0	0		
L3	Retirement of treasury share				0						0	
M7	Changes in ownership interests in subsidiaries				0							
N1	Share-based payments				0							

-0-0,												
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	4,501	(39,830)	(35,329)	0	0	0	
Z1	Equity at end of period	466,038	0	466,038	5,679	17,266	30,955	48,221	0	0	(9,005)	,