## 6148 AZION CORPORATION 2023Q3 Consolidated Financial Report

Unit: NT\$ thousands

Balance		000015151	0000115171	000010101
Code	Accounting Title	2023/9/30	2022/12/31	2022/9/30
	Assets			
4400	Current assets	004 500	070 070	200 404
1100	Cash and cash equivalents	281,509	279,270	269,404
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	127,373	53,408	58,193
1140	Current contract assets	0	0	0
1150	Notes receivable, net	0	0	0
1160	Notes receivable due from related parties, net	0	0	0
1170	Accounts receivable, net	342,101	191,390	105,748
1172	Accounts receivable	342,101	191,390	105,748
1175	Lease payments receivable	0	0	0
1180	Accounts receivable due from related parties, net	914	342	285
1181	Accounts receivable due from related parties	914	342	285
1190	Construction contracts receivable	0	0	0
1195	Construction contracts receivable due from related parties	0	0	0
1197	Finance lease receivable, net	96,923	97,010	98,635
1200	Other receivables	151	137	133
1201	Tax refund receivable	0	0	0
1206	Other non-operating receivables, others	151	137	133
1210	Other receivables due from related parties	0	63	64
1220	Current tax assets	3,806	3,298	4,964
130X	Current inventories	91,856	102,729	118,476
1300	Inventories, merchandising business	91,856	102,729	118,476
1301	Merchandise inventory	91,856	102,729	118,476
1400	Current biological assets	0	0	0
1410	Prepayments	63,860	44,310	39,241
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	1,400	302	57
1476	Other current financial assets	0	0	0
1479	Other current assets, others	1,400	302	57
11XX	Total current assets	1,009,893	772,259	695,200
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	18,062	18,128	18,277
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	6,539	4,540	4,921
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	4,600	1,783	1,963
1656	Computer and telecommunication equipment, cost	12,749	9,251	9,043
1658	Accumulated depreciation, computer and telecommunication equipment	(8,149)	(7,468)	(7,080)

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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	4,203	4,306	4,306
1663	Accumulated depreciation, testing equipment	(4,203)	(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	12
1691	Office equipment, cost	0	191	191
1693	Accumulated depreciation, office equipment	(0)	(187)	(179)
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	1,939	2,753	2,603
1736	Other facilities, cost	5,661	10,197	9,778
1738	Accumulated depreciation, other facilities	(3,722)	(7,444)	(7,175)
1739	Accumulated impairment, other facilities	(0)	(0)	(0)
1740	Unfinished construction and equipment under acceptance	0	0	343
1750	Natural resources, net	0	0	0
1755	Right-of-use assets	3,235	8,042	9,254
1760	Investment property, net	0	0	0
1780	Intangible assets	6,182	2,521	2,472
1805	Goodwill	0	0	0
1821	Other intangible assets, net	6,182	2,521	2,472
1830	Non-current biological assets	0	0	0
1840	Deferred tax assets	12,857	7,000	8,444
1900	Other non-current assets	198,357	163,931	185,501
1915	Prepayments for business facilities	0	0	0
1920	Guarantee deposits paid	38,175	37,977	33,507
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	157,369	123,168	146,332
1975	Net defined benefit asset, non-current	2,813	2,786	5,662
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	245,232	204,162	228,869
1XXX	Total assets	1,255,125	976,421	924,069
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	90,000	5,000	36,990
2130	Current contract liabilities	47,691	41,889	15,104
2150	Notes payable	342	12,378	68
2170	Accounts payable	212,278	111,901	79,019
2180	Accounts payable to related parties	4,630	22,581	10,671

2200         Obes psyables         75,823         68,384         52,045           2219         Other psyables, others         75,623         68,384         52,045           2220         Other psyables, others         28,08         34,34         68,084           2200         Current tax liabilities         21,486         681         681           2250         Current provisions         72,360         44,253         68,311           2250         Propose billings         0         0         0         0           2260         Current loses liabilities         4,453         9,522         9,444           2200         Ober current liabilities         17,233         56,481         7,723           2300         Current liabilities         17,233         56,481         7,723           2300         Other current liabilities, current portion         2,723         56,432         7,723           2300         Other current liabilities         60,031         7,823         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         7,833         <		5 1-1 5.40			
2279         Other paysables, others         75,022         68,384         52,015           2270         Other paysables to related parties         226         343         688           2280         Current facilities         214,06         331         688           2280         Current facilities         214,06         331         688           2280         Current laces liabilities         473,33         44,325         48,111           2280         Current lease liabilities         473,33         9,623         48,33           2200         Object current liabilities         473,33         9,633         73,772           2200         Compremissibilities, current portion         73,333         61,633         73,677           2200         Compremissibilities, current portion         1,580         73,872         73,772           2200         Coher current liabilities         600,381         322,11         33,872           2100         Object current liabilities         600,381         322,11         33,872           2100         Object current liabilities         77,872         40,802         30,802           2200         Non-current financial liabilities at fair value through profit or lose         0         0         0	2190	Construction contracts payable	0	0	0
2200         Other psyshies to relabid parties         286         343         388           2230         Current tax liabilities         21,495         631         638           2240         Current provisions         72,395         44,228         48,111           2260         Progress billings         0         0         0         0           2280         Current lease fabilities         4,453         9,522         49,433           2280         Current lease fabilities         73,033         66,381         74,722           2300         Choragerm liabilities, current perion         77,363         66,383         73,573           2339         Current lease obligations payable         0         0         0         0           2340         Ober current liabilities, others         5,560         72,68         1,565         72,68         1,565           2350         Current lease obligations payable         0<	2200	Other payables	75,623	68,384	52,045
2200         Current tax isabilities         21,408         6,31         6,38           2250         Current provisions         72,309         44,222         44,122         6,011           2200         Progress billings         4,453         9,522         9,344           2300         Current losse liabilities         4,453         9,522         9,344           2300         Chory-term liabilities, current portion         72,333         66,381         74,722           2300         Corrent lease obligations payable         0         0         0         0           2300         Ober current liabilities         0	2219	Other payables, others	75,623	68,384	52,045
2250         Current provisions         72,380         44,125         49,111           2280         Progress billings         0	2220	Other payables to related parties	286	343	586
2205         Programs billings         0         0         0         0           2806         Current lease liabilities         4.453         9.522         0.344           2300         Other current liabilities, current portion         77,353         56,581         174,722           2303         Current lease obligations payable         0         0         0           2309         Other current liabilities, others         1,590         372,831         1,515           2309         Other current liabilities of the current liabilit	2230	Current tax liabilities	21,495	631	638
2280         Current lease liabilities         4.453         9.522         9.344           2300         Other current liabilities, current portion         73.353         65.361         74.722           2320         Long-term liabilities, current portion         72.353         64.033         73.722           2355         Current lease obligations payable         0         0         0.00           2390         Ober current liabilities         603.081         382.116         282.08           21XX         Total current liabilities others         1.560         72.88         1.151           2500         Non-current financial liabilities at amortised cost         0         0         0         0           2500         Non-current financial liabilities at amortised cost         0 </td <td>2250</td> <td>Current provisions</td> <td>72,350</td> <td>44,125</td> <td>49,111</td>	2250	Current provisions	72,350	44,125	49,111
2300         Other current liabilities, current portion         73,933         66,361         74,722           2320         Long-term liabilities, current portion         72,355         64,633         73,737           2355         Current liabilities of payable         0         0         72,825         1,161           2359         Other current liabilities         603,081         382,115         328,288           21XX         Total current liabilities at fair value through prefit or loss         0         0         0         0           2500         Non-current liabilities at fair value through prefit or loss         0	2265	Progress billings	0	0	0
	2280	Current lease liabilities	4,453	9,522	9,344
2355         Current lease obligations payable         1         0         0         0           2399         Other current liabilities, others         1,580         728         1,151           21XX         Total current liabilities         0         382,105         322,208           25X0         Non-current financial liabilities at fair value through profit or loss         0         0         0         0           25X0         Non-current financial liabilities at fair value through profit or loss         0	2300	Other current liabilities	73,933	65,361	74,722
2399         Other current liabilities, others         1,580         728         1,151           21XX         Total current liabilities         603,081         332,115         328,288           2500         Non-current financial liabilities at rainorised cost         0         0         0           2520         Non-current financial liabilities at amortised cost         0         0         0           2530         Bonds payable         0         0         0         0           2540         Non-current protrion of non-current borrowings         75,075         542,24         73,372           2550         Non-current protrion of non-current borrowings         75,075         542,24         73,372           2550         Non-current positions         0         0         0         0           2570         Deferred tax liabilities         915         1,063         3,042         2           2580         Non-current lease liabilities         61         2,140         4,02         2           2600         Other non-current liabilities, others         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	2320	Long-term liabilities, current portion	72,353	64,633	73,571
21XX         Total current liabilities         600,081         382,115         328,208           2500         Non-current financial liabilities at fair value through profit or loss         0         0         0           2520         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           2540         Non-current provisions         0         0         0         0         0           2540         Non-current provisions         0         0         0         0         0           2570         Deferred tax liabilities         108         108         3.042         2.150         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   Non-current financial liabilities at fair value through profit or loss   0   0   0   0   0   0   0   0   0	2399	Other current liabilities, others	1,580	728	1,151
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           2540         Non-current portion of non-current borrowings         75,757         54,234         73,372           2550         Non-current portion of non-current liabilities         915         1,063         3,042           2570         Deferred tax liabilities         61         2,140         4,052           2580         Non-current lease liabilities         11,608         728         756           2600         Other non-current liabilities         0 <td>21XX</td> <td>Total current liabilities</td> <td>603,081</td> <td>382,115</td> <td>328,298</td>	21XX	Total current liabilities	603,081	382,115	328,298
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         75.075         54.234         73.372           2550         Non-current provisions         0         0         0         3.042           2570         Deferred tax liabilities         915         1.063         3.042           2580         Non-current lease liabilities         61         2.140         4.002           2600         Other non-current liabilities         1.608         77.8         750           2610         Long-term notes and accounts payable         0		Non-current liabilities			
2530   Bonds payable   0 0 0 0 0 0 0 0 0 0 0 0 0 0 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         75,075         54,234         73,372           2550         Non-current provisions         0         0         0           2570         Deferred tax liabilities         915         1,063         3,042           2580         Non-current lease liabilities         61         2,140         4,082           2600         Other non-current liabilities         0         0         0         0           2610         Long-term notes and accounts payable         0         0         0         0         0           2613         Non-current lease obligations payable         0 <td>2520</td> <td>Non-current financial liabilities at amortised cost</td> <td>0</td> <td>0</td> <td>0</td>	2520	Non-current financial liabilities at amortised cost	0	0	0
2550         Non-current provisions         0 <td>2530</td> <td>Bonds payable</td> <td>0</td> <td>0</td> <td>0</td>	2530	Bonds payable	0	0	0
2570         Deferred tax liabilities         915         1.083         3.042           2580         Non-current lease liabilities         61         2.140         4.092           2600         Other non-current liabilities         1.608         728         750           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	2540	Non-current portion of non-current borrowings	75,075	54,234	73,372
2580         Non-current lease liabilities         61         2,140         4,092           2600         Other non-current liabilities         1,608         728         750           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         1,608         728         750           2670         Other non-current liabilities, others         0         0         0         0           25XX         Total non-current liabilities         77,659         58,165         81,256           2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity attributable to owners of parent         0         0         0           Share capital         0         0         0         0           3110         Ordinary share         466,038         466,038         466,038           3120         Preference share         0         0         0           3150         Stock dividend to be distributed </td <td>2550</td> <td>Non-current provisions</td> <td>0</td> <td>0</td> <td>0</td>	2550	Non-current provisions	0	0	0
2600         Other non-current liabilities         1,606         728         750           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         1,600         728         750           2670         Other non-current liabilities, others         0         0         0         0           25XX         Total non-current liabilities         680,740         440,280         409,554           2XXX         Total inabilities         680,740         440,280         409,554           Equity         Equity         Equity         1	2570	Deferred tax liabilities	915	1,063	3,042
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         1,608         728         750           2670         Other non-current liabilities, others         0         0         0           25XX         Total non-current liabilities         77,659         56,165         81,256           2XXX         Total liabilities         680,740         440,280         499,554           Equity         Equity attributable to owners of parent	2580	Non-current lease liabilities	61	2,140	4,092
2613         Non-current lease obligations payable         0         0         0           2640         Net defined benefit liability, non-current         0         0         0           2645         Guarantee deposits received         1,608         728         750           2670         Other non-current liabilities, others         0         0         0           25XX         Total non-current liabilities         77,659         58,165         81,256           2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity attributable to owners of parent	2600	Other non-current liabilities	1,608	728	750
2640         Net defined benefit liability, non-current         0         0         0           2645         Guarantee deposits received         1,608         728         750           2670         Other non-current liabilities, others         0         0         0           25XX         Total non-current liabilities         77,659         58,165         81,256           2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity         680,740         440,280         409,554           Equity         Equity attributable to owners of parent         9         0	2610	Long-term notes and accounts payable	0	0	0
2645         Guarantee deposits received         1,608         728         750           2670         Other non-current liabilities, others         0         0         0           25XX         Total non-current liabilities         77,659         58,165         81,256           2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity         680,740         440,280         409,554           Equity         Equity attributable to owners of parent         0         0         0           3110         Ordinary share         466,038         466,038         466,038           3120         Preference share         0         0         0         0           3100         Total Share Capital         466,038         466,038         466,038         466,038           Capital surplus         11,229         5,679         5,679           Retained earnings         111,229         5,679         5,679           3310         Legal reserve         20,824         17,266         17,266           3350         Unappropriated retained earnings (accumulated deficit)         76,294         56,163         34,537           3410         Exchange differences on translatio	2613	Non-current lease obligations payable	0	0	0
2670         Other non-current liabilities, others         0         0         0           25XX         Total non-current liabilities         77,659         58,165         81,256           2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity         680,740         440,280         409,554           3110         Ordinary share         466,038         466	2640	Net defined benefit liability, non-current	0	0	0
25XX         Total non-current liabilities         77,659         58,165         81,256           2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity         680,740         440,280         409,554           Equity         Equity attributable to owners of parent             3110         Ordinary share         466,038 <td< td=""><td>2645</td><td>Guarantee deposits received</td><td>1,608</td><td>728</td><td>750</td></td<>	2645	Guarantee deposits received	1,608	728	750
2XXX         Total liabilities         680,740         440,280         409,554           Equity         Equity attributable to owners of parent         Equity attributable to owners of parent         680,740         440,280         409,554           Share capital         3110         Ordinary share         466,038         466,0	2670	Other non-current liabilities, others	0	0	0
Equity         Equity attributable to owners of parent           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         466,038         466,038         466,038           3200         Total 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)         76,294         56,163         34,537           3300         Total retained earnings         97,118         73,429         51,803           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         Tr	25XX	Total non-current liabilities	77,659	58,165	81,256
Equity attributable to owners of parent   Share capital   Share capital   466,038   466,038   466,038   466,038   3120   Preference share   0   0   0   0   0   0   0   0   0	2XXX	Total liabilities	680,740	440,280	409,554
Share capital         Share capital           3110         Ordinary share         466,038		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)       76,294       56,163       34,537         3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,51		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)         76,294         56,163         34,537           3300         Total retained earnings         97,118         73,429         51,803           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         574,385         536,141         514,515		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           Retained earnings         20,824         17,266         17,266           3350         Unappropriated retained earnings (accumulated deficit)         76,294         56,163         34,537           3300         Total retained earnings         97,118         73,429         51,803           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         574,385         536,141         514,515	3110	Ordinary share	466,038	466,038	466,038
3100         Total Share Capital         466,038         466,038         466,038           Capital surplus         11,229         5,679         5,679           Retained earnings         20,824         17,266         17,266           3350         Unappropriated retained earnings (accumulated deficit)         76,294         56,163         34,537           3300         Total retained earnings         97,118         73,429         51,803           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         574,385         536,141         514,515	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)       76,294       56,163       34,537         3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,515	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)       76,294       56,163       34,537         3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,515	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)       76,294       56,163       34,537         3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,515		Capital surplus			
3310       Legal reserve       20,824       17,266       17,266         3350       Unappropriated retained earnings (accumulated deficit)       76,294       56,163       34,537         3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,515	3200	Total capital surplus	11,229	5,679	5,679
3350       Unappropriated retained earnings (accumulated deficit)       76,294       56,163       34,537         3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,515		Retained earnings			
3300       Total retained earnings       97,118       73,429       51,803         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       574,385       536,141       514,515	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         574,385         536,141         514,515	3350	Unappropriated retained earnings (accumulated deficit)	76,294	56,163	34,537
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       574,385       536,141       514,515	3300	Total retained earnings	97,118	73,429	51,803
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       574,385       536,141       514,515		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       574,385       536,141       514,515	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         574,385         536,141         514,515	3490	Other equity, others	0	0	0
31XX Total equity attributable to owners of parent 574,385 536,141 514,515	3400	Total other equity interest	0	0	0
	3500	Treasury shares	(0)	(9,005)	(9,005)
2000	31XX	Total equity attributable to owners of parent	574,385	536,141	514,515
Non-controlling interests	36XX	Non-controlling interests	0	0	0

3XXX	Total equity	574,385	536,141	514,515
3X2X	Total liabilities and equity	1,255,125	976,421	924,069
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				
	nent of Comprehensive Income				
Code	Accounting Title	2023/7/1To9/30	2022/7/1To9/30	2023/1/1To9/30	2022/1/1To9/30
	Operating revenue				
	Net sales revenue				
4100	Net sales revenue	32,068	31,594	322,935	109,290
	Rental revenue				
4300	Total rental revenue	0	0	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	137,703	71,229	330,477	186,853
4600	Total service revenue	137,703	71,229	330,477	186,853
	Other operating revenue				
4800	Other operating revenue, net	2,267	2,297	6,135	8,378
4000	Total operating revenue	172,038	105,120	659,547	304,568
	Operating costs				
	Cost of sales				
5110	Total cost of sales	30,335	31,470	276,835	101,085
	Cost of rental sales				
5300	Total cost of rental sales	0	0	0	0
	Cost of construction and engineering service sales				
5520	Cost of engineering sales	0	0	0	0
5500	Total cost of construction and engineering service sales	0	0	0	0
	Cost of services				
5650	Costs to provide technical services	78,787	44,826	199,292	107,722
5600	Total cost of services	78,787	44,826	199,292	107,722
5800	Other operating costs	681	610	1,649	2,057
5000	Total operating costs	109,803	76,906	477,776	210,864
5900	Gross profit (loss) from operations	62,235	28,214	181,771	93,704
5950	Gross profit (loss) from operations	62,235	28,214	181,771	93,704
	Operating expenses				
6100	Selling expenses	10,457	11,677	32,061	32,863
6200	Administrative expenses	37,738	22,812	79,600	52,255
6300	Research and development expenses	845	1,039	2,590	3,498
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	201	(1,037)	1,050	228
6000	Total operating expenses	49,241	34,491	115,301	88,844
6900	Net operating income (loss)	12,994	(6,277)	66,470	4,860
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	192	116	1,115	455
	Other income				
7010	Total other income	11,902	9,487	12,100	9,624

			- 	1	
	Other gains and losses				
7020	Other gains and losses, net	(1,980)	2,684	(2,533)	8,479
	Finance costs				
7050	Finance costs, net	456	488	1,218	949
	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	9,658	11,799	9,464	17,609
7900	Profit (loss) from continuing operations before tax	22,652	5,522	75,934	22,469
	Tax expense (income)				
7950	Total tax expense (income)	4,583	1,940	17,245	8,516
8000	Profit (loss) from continuing operations	18,069	3,582	58,689	13,953
	Profit (loss) from discontinued operations				
8100	Total profit (loss) from discontinued operations	0	0	0	0
8200	Profit (loss)	18,069	3,582	58,689	13,953
	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	18,069	3,582	58,689	13,953
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	18,069	3,582	58,689	13,953
8620	Profit (loss), attributable to non-controlling interests	0	0	0	0
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	18,069	3,582	58,689	13,953

8720	Comprehensive income, attributable to non-controlling interests	0	0	0	0
	Basic earnings per share				
9710	Basic earnings (loss) per share from continuing operations	0.39	0.08	1.27	0.31
9720	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
9750	Total basic earnings per share	0.39	0.08	1.27	0.31
	Diluted earnings per share				
9810	Diluted earnings (loss) per share from continuing operations	0.39	0.08	1.27	0.31
9820	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00
9850	Total diluted earnings per share	0.39	0.08	1.27	0.31

	T\$ thousands nts of Cash Flows		
Code	Accounting Title	2023/1/1To9/30	2022/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	75,934	22,469
A00020	Profit (loss) from discontinued operations before tax	0	0
A10000	Profit (loss) before tax	75,934	22,469
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	8,355	7,423
A20200	Amortization expense	1,529	949
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,050	228
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	66	(679)
A20900	Interest expense	1,218	949
A21200	Interest income	(1,115)	(455)
A21300	Dividend income	(2,500)	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	(4)	(7)
A22700	Loss (gain) on disposal of investment properties	0	0
A22900	Loss (gain) on disposal of other assets	0	(250)
A23700	Impairment loss on non-financial assets	1,865	1,034
A23800	Reversal of impairment loss on non-financial assets	0	0
A24100	Unrealized foreign exchange loss (gain)	3,986	(4,373)
A29900	Other adjustments to reconcile profit (loss)	(27)	(29)
A20010	Total adjustments to reconcile profit (loss)	19,990	4,790
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	0	0
A31150	Decrease (increase) in accounts receivable	(151,761)	82,462
A31160	Decrease (increase) in accounts receivable due from related parties	(572)	1,126
A31180	Decrease (increase) in other receivable	(14)	673
A31190	Decrease (increase) in other receivable due from related parties	63	(1)
A31200	Adjustments for decrease (increase) in inventories	9,008	(67,237)
A31230	Decrease (increase) in prepayments	(19,550)	(12,598)
A31240	Adjustments for decrease (increase) in other current assets	(1,098)	92
A31990	Decrease (increase) in other operating assets	(34,633)	75,416
A31000	Total changes in operating assets	(198,557)	79,933
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	5,802	6,397

2023/11/13	7   10.40		
A32130	Increase (decrease) in notes payable	(12,036)	(347)
A32150	Increase (decrease) in accounts payable	95,980	(20,763)
A32160	Increase (decrease) in accounts payable to related parties	(17,951)	(7,330)
A32180	Increase (decrease) in other payable	7,003	(15,691)
A32190	Increase (decrease) in other payable to related parties	(57)	271
A32200	Increase (decrease) in provisions	28,225	(19,382)
A32230	Adjustments for increase (decrease) in other current liabilities	852	329
A32000	Total changes in operating liabilities	107,818	(56,516)
A30000	Total changes in operating assets and liabilities	(90,739)	23,417
A20000	Total adjustments	(70,749)	28,207
A33000	Cash inflow (outflow) generated from operations	5,185	50,676
A33100	Interest received	1,115	455
A33300	Interest paid	(1,190)	(1,028)
A33500	Income taxes refund (paid)	(2,894)	(14,824)
AAAA	Net cash flows from (used in) operating activities	2,216	35,279
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(73,965)	0
B00050	Proceeds from disposal of financial assets at amortised cost	0	5,641
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	(4,303)	(3,983)
B02800	Proceeds from disposal of property, plant and equipment	21	26
B03700	Increase in refundable deposits	(198)	0
B03800	Decrease in refundable deposits	0	7,213
B04500	Acquisition of intangible assets	(5,041)	(2,449)
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	2,500	0
BBBB	Net cash flows from (used in) investing activities	(80,986)	6,448
	Cash flows from (used in) financing activities	(00,000)	0,110
C00100	Increase in short-term loans	85,000	0
C00200	Decrease in short-term loans	0	(13,800)
C01600	Proceeds from long-term debt	80,000	0
C01700	Repayments of long-term debt	(51,439)	(116,319)
C03000	Increase in guarantee deposits received	880	0
C03100	Decrease in guarantee deposits received	0	(285)
C04000	Decrease in lease payable	0	0
C04020	Payments of lease liabilities	(7,831)	(7,351)
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	,	0,900	0
		U	U
	Change in non-controlling interests  Net cash flows from (used in) financing activities		(192 AEE)
CCCC	Net cash flows from (used in) financing activities  Effect of exchange rate changes on cash and cash equivalents	80,598	(183,455)

E00100	Cash and cash equivalents at beginning of period	279,270	402,804
E00200	Cash and cash equivalents at end of period	281,509	269,404
E00210	Cash and cash equivalents reported in the statement of financial position	281,509	269,404

	Unit: NT\$ thousands Statements 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	e attri to o
A1	Equity at beginning of period	466,038	0	466,038	5,679	17,266	56,163	73,429	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	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)						58,689	58,689				
D3	Other comprehensive income						0	0	0	0		
D5	Total comprehensive income						58,689	58,689	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	20,131	23,689	0	0	9,005	
Z1	Equity at end of period	466,038	0	466,038	11,229	20,824	76,294	97,118	0	0	0	

	it: NT\$ thousands year's Statement	s 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	attr to of
A1	Equity at beginning of period	466,038	0	466,038	5,679	12,765	70,785	83,550	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	
<b>A</b> 5	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)						13,953	13,953				
D3	Other comprehensive income						0	0	0	0		
D5	Total comprehensive income						13,953	13,953	0	0		
L3	Retirement of treasury share				0						0	
M7	Changes in ownership interests in subsidiaries				0							
N1	Share-based payments				0							

	Changes in non-controlling interests											
T1	Others	0	0	0	0	0	0	0	0	0	0	
	Total increase (decrease) in equity	0	0	0	0	4,501	(36,248)	(31,747)	0	0	0	
Z1	Equity at end of period	466,038	0	466,038	5,679	17,266	34,537	51,803	0	0	(9,005)	