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## Financial Statement — Balance Sheet

Provided by: ADLINK TECHNOLOGY INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents	1,243,531	1,402,574	1,702,705
Current financial assets at fair value through profit or loss	0	372	0
Current financial assets at amortised cost	1,526	0	0
Current investments in debt instrument without active market	0	1,488	1,513
Notes receivable, net	56,939	91,115	83,793
Accounts receivable, net	1,451,497	1,689,176	1,667,908
Accounts receivable due from related parties, net	16,088	13,803	10,852
Other receivables	51,043	41,884	41,779
Current tax assets	0	0	261
Current inventories	2,969,369	2,274,525	2,791,220
Prepayments	132,025	108,221	187,991
Other current assets	2,176	10,041	3,065
Total current assets	5,924,194	5,633,199	6,491,087
Non-current assets			
Investments accounted for using equity method	42,424	52,594	54,719
Property, plant and equipment	856,270	889,272	917,312
Intangible assets	882,263	911,594	942,152
Deferred tax assets	224,182	155,413	131,272
Other non-current assets	106,364	157,597	128,316
Guarantee deposits paid	42,093	40,353	42,511
Long-term Lease Prepayments	54,888	57,559	58,028
Other non-current assets, others	9,383	59,685	27,777
Total non-current assets	2,111,503	2,166,470	2,173,771
Total assets	8,035,697	7,799,669	8,664,858
<b>Liabilities and equity</b>			
Liabilities			
Current liabilities			
Current borrowings	483,568	526,222	611,935
Current financial liabilities at fair value through profit or loss	0	0	173
Notes payable	0	2,227	1,074
Accounts payable	1,939,850	1,444,930	2,272,619
Accounts payable to related parties	6,233	4,895	11,055
Other payables	631,586	810,457	826,515
Current tax liabilities	65,075	108,550	72,117
Current provisions	58,915	54,827	56,939
Other current liabilities	122,041	131,345	166,204
Other current liabilities, others	122,041	131,345	166,204
Total current liabilities	3,307,268	3,083,453	4,018,631
Non-current liabilities			
Non-current portion of non-current borrowings	200,000	0	0
Non-current provisions	35,856	39,226	38,840
Deferred tax liabilities	2,233	0	932
Other non-current liabilities	50,482	51,011	44,788
Total non-current liabilities	288,571	90,237	84,560
Total liabilities	3,595,839	3,173,690	4,103,191
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,175,232	2,174,827	2,174,827
Advance receipts for share capital	0	405	0
Total capital stock	2,175,232	2,175,232	2,174,827
Capital surplus			
Total capital surplus	1,553,289	1,575,041	1,571,707
Retained earnings			
Legal reserve	561,410	522,524	522,524
Special reserve	154,353	74,736	74,736
Unappropriated retained earnings (accumulated deficit)	132,559	427,151	353,662
Total retained earnings	848,322	1,024,411	950,922
Other equity interest			
Exchange differences on translation of foreign financial statements	-144,392	-154,353	-135,177
Other equity, others	-1,301	-4,148	-10,547
Total other equity interest	-145,693	-158,501	-145,724
Total equity attributable to owners of parent	4,431,150	4,616,183	4,551,732
Non-controlling interests	8,708	9,796	9,935
Total equity	4,439,858	4,625,979	4,561,667
Total liabilities and equity	8,035,697	7,799,669	8,664,858
Equivalent issue shares of advance receipts for ordinary share	0	40,500	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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## Financial Statement — Income Statement

Provided by: ADLINK TECHNOLOGY INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/3rd	2017/3rd	2018/01/01To2018/09/30	2017/01/01To2017/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Total operating revenue	2,506,021	2,888,011	7,448,826	7,911,430
Operating costs				
Total operating costs	1,601,669	1,831,199	4,805,025	4,915,080
Gross profit (loss) from operations	904,352	1,056,812	2,643,801	2,996,350
Unrealized profit (loss) from sales	-396	-7	-363	205
Gross profit (loss) from operations	904,748	1,056,819	2,644,164	2,996,145
Operating expenses				
Selling expenses	266,059	249,315	786,245	743,920
Administrative expenses	188,314	244,593	581,091	689,373
Research and development expenses	368,801	404,540	1,120,239	1,182,296
Total operating expenses	823,174	898,448	2,487,575	2,615,589
Net operating income (loss)	81,574	158,371	156,589	380,556
Non-operating income and expenses				
Other income				
Interest income	843	2,103	2,913	8,177
Interest income from bank deposits	843	2,103	2,913	8,177
Rent income	3,050	1,487	7,665	6,022
Gains on write-off of past due payable	213	537	304	671
Other income, others	20,680	30,144	31,955	52,188
Total other income	24,786	34,271	42,837	67,058
Other gains and losses				
Gains on disposals of property, plant and equipment	112	0	45	71
Gains on disposals of investments	0	32	0	32
Foreign exchange gains	0	28,096	0	0
Miscellaneous disbursements	-320	303	1,000	382
Losses on disposals of property, plant and equipment	0	13	0	0
Foreign exchange losses	18,930	0	14,232	19,709
Impairment loss	5,371	2,813	10,140	7,239
Impairment loss recognised in profit or loss, intangible assets other than goodwill	5,371	2,813	10,140	7,239
Other gains and losses, net	-23,869	24,999	-25,327	-27,227
Finance costs				
Interest expense	3,601	4,496	12,335	12,945
Finance costs, net	3,601	4,496	12,335	12,945
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-3,126	-2,717	-9,493	-8,419
Total non-operating income and expenses	-5,810	52,057	-4,318	18,467
Profit (loss) from continuing operations before tax	75,764	210,428	152,271	399,023
Tax expense (income)				
Total tax expense (income)	18,034	44,800	25,940	87,989
Profit (loss) from continuing operations	57,730	165,628	126,331	311,034
Profit (loss)	57,730	165,628	126,331	311,034
Other comprehensive income				
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	0	0	-822	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	822	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-29,352	14,587	5,676	-73,046
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-5,832	2,496	-4,487	-12,379
Components of other comprehensive income that will be reclassified to profit or loss	-23,520	12,091	10,163	-60,667
Other comprehensive income, net	-23,520	12,091	10,985	-60,667
Total comprehensive income	34,210	177,719	137,316	250,367
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	57,704	164,838	127,621	309,712
Profit (loss), attributable to non-controlling interests	26	790	-1,290	1,322
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	34,378	177,024	138,404	249,271
Comprehensive income, attributable to non-controlling interests	-168	695	-1,088	1,096
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.27	0.76	0.59	1.43
Total basic earnings per share	0.27	0.76	0.59	1.43
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.26	0.75	0.58	1.42
Total diluted earnings per share	0.26	0.75	0.58	1.42

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## Financial Statement — Statements of Cash Flows

Provided by: ADLINK TECHNOLOGY INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	152,271	399,023
Profit (loss) before tax	152,271	399,023
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	133,854	142,119
Amortization expense	75,711	80,416
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	2,924	-854
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	372	173
Interest expense	12,335	12,945
Interest income	-2,913	-8,177
Dividend income	-469	-265
Share-based payments	2,847	17,657
Share of loss (profit) of associates and joint ventures accounted for using equity method	9,493	8,419
Loss (gain) on disposal of property, plan and equipment	-45	-71
Loss (gain) on disposal of investments	0	-32
Impairment loss on non-financial assets	53,141	89,550
Unrealized profit (loss) from sales	-363	205
Unrealized foreign exchange loss (gain)	-4,518	30,868
Other adjustments to reconcile profit (loss)	1,233	1,204
Total adjustments to reconcile profit (loss)	283,602	374,157
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	34,176	-18,941
Decrease (increase) in accounts receivable	235,906	191,718
Decrease (increase) in accounts receivable due from related parties	-2,285	22,417
Decrease (increase) in other receivable	-9,159	-6,533
Decrease (increase) in inventories	-732,936	-1,145,144
Decrease (increase) in prepayments	-23,846	-709
Decrease (increase) in other current assets	7,865	2,833
Total changes in operating assets	-490,279	-954,359
Changes in operating liabilities		
Increase (decrease) in notes payable	-2,227	1,074
Increase (decrease) in accounts payable	491,069	812,969
Increase (decrease) in accounts payable to related parties	1,338	4,528
Increase (decrease) in other payable	-173,386	-13,444
Increase (decrease) in provisions	718	10,198
Increase (decrease) in other current liabilities	-9,304	12,720
Increase (decrease) in net defined benefit liability	-529	-369
Total changes in operating liabilities	307,679	827,676
Total changes in operating assets and liabilities	-182,600	-126,683
Total adjustments	101,002	247,474
Cash inflow (outflow) generated from operations	253,273	646,497
Interest received	2,913	8,177
Interest paid	-13,451	-12,359
Income taxes refund (paid)	-130,642	-86,386
Net cash flows from (used in) operating activities	112,093	555,929
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	0	-100,000
Proceeds from disposal of available-for-sale financial assets	0	100,032
Acquisition of investments in debt instrument without active market	0	-152,695
Proceeds from disposal of investments in debt instrument without active market	0	464,193
Increase in prepayments for investments	0	-9,171
Acquisition of property, plant and equipment	-66,004	-61,338
Proceeds from disposal of property, plant and equipment	190	1,347
Decrease in refundable deposits	-1,740	-4,192
Acquisition of intangible assets	-52,355	-53,668
Dividends received	469	265
Net cash flows from (used in) investing activities	-119,440	184,773
Cash flows from (used in) financing activities		
Increase in short-term loans	616,420	890,377
Decrease in short-term loans	-659,459	-798,978
Proceeds from long-term debt	200,000	0
Repayments of long-term debt	0	-200,000
Cash dividends paid	-326,284	-392,511
Exercise of employee share options	0	122
Net cash flows from (used in) financing activities	-169,323	-500,990
Effect of exchange rate changes on cash and cash equivalents	17,627	-63,605
Net increase (decrease) in cash and cash equivalents	-159,043	176,107
Cash and cash equivalents at beginning of period	1,402,574	1,526,598
Cash and cash equivalents at end of period	1,243,531	1,702,705
Cash and cash equivalents reported in the statement of financial position	1,243,531	1,702,705

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Financial Statement — Statements of Changes in Stockholders' Equity

Provided by ADLINK TECHNOLOGY INC.  
 Financial year: Yearly  
 Unit: NTS thousand

**2018/09/30 Statement of Stockholders' Equity**

Unit: NTS thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	2,174,827	405	2,175,232	1,575,041	522,524	74,736	427,151	1,024,411	-154,353	-4,148	-158,501	4,616,183	9,796	4,625,979
Equity at beginning of period after adjustments	2,174,827	405	2,175,232	1,575,041	522,524	74,736	427,151	1,024,411	-154,353	-4,148	-158,501	4,616,183	9,796	4,625,979
Legal reserve appropriated					38,886			38,886						38,886
Special reserve appropriated						79,617		79,617						79,617
Cash dividends of ordinary share														
Cash dividends from capital surplus					-21,752									-21,752
Profit (loss)								127,621				127,621	-1,290	126,331
Other comprehensive income								822			9,961	10,783	232	10,985
Total comprehensive income								128,443			9,961	138,404	-1,058	137,316
Share-based payments	405		405	0							2,847	2,847		2,847
Increase (decrease) in equity	405		405	0	-21,752	38,886	79,617	-294,592	-176,089		9,961	12,808	-1,088	-186,121
Equity at end of period	2,175,232	0	2,175,232	1,553,289	500,772	114,353	132,559	848,322	-144,362	-1,301	-145,639	4,431,150	8,708	4,439,858

**2017/09/30 Statement of Stockholders' Equity**

Unit: NTS thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	2,175,579	40	2,175,619	1,575,678	479,434		554,287	1,033,721	-74,736	-33,089	-107,825	4,677,193	8,839	4,686,032
Equity at beginning of period after adjustments	2,175,579	40	2,175,619	1,575,678	479,434		554,287	1,033,721	-74,736	-33,089	-107,825	4,677,193	8,839	4,686,032
Legal reserve appropriated					43,090			43,090						43,090
Special reserve appropriated						74,736		74,736						74,736
Cash dividends of ordinary share						0								
Cash dividends from capital surplus														
Profit (loss)								309,712				309,712	1,322	311,034
Other comprehensive income								309,712			-60,441	249,271	1,096	250,367
Total comprehensive income								309,712			-60,441	249,271	1,096	250,367
Share-based payments	752		752	-3,971	0						22,542	17,779	0	17,779
Increase (decrease) in equity	752		752	-3,971	43,090	74,736	-200,625	-82,799	-60,441	22,542	-37,899	-125,461	1,096	-124,365
Equity at end of period	2,174,827	0	2,174,827	1,571,707	522,524	74,736	353,662	950,922	-135,177	-10,547	-145,724	4,551,732	9,935	4,561,667