

Financial Statement — Concise Balance Sheet(4 quarters)

Concise Balance Sheet(4 quarters)
The data is provided by Sino-American Silicon Products Inc. Company (TPEX Listed company)

Unit: NT\$ thousand

	2021/03/31	2021/06/30	2021/09/30	2021/12/31
Total current assets	37,718,240	73,976,839	83,692,207	-
Total non-current assets	73,889,918	73,448,933	72,296,814	-
Total assets	111,608,158	147,425,772	155,989,021	-
Total current liabilities	35,695,502	37,949,319	28,385,361	-
Total non-current liabilities	25,676,928	59,412,923	74,128,753	-
Total liabilities	61,372,430	97,362,242	102,514,114	-
Total Share Capital	5,862,217	5,862,217	5,862,217	-
Total Equity, Security Token Offer	-	-	-	-
Total capital surplus	19,481,234	20,280,299	20,269,336	-
Total retained earnings	7,674,272	6,568,629	8,396,859	-
Total other equity interest	-4,569,235	-4,805,316	-5,560,206	-
Treasury shares	-	-	-	-
Total equity attributable to owners of parent	28,448,488	27,905,829	28,968,206	-
Equity attributable to former owner of business combination under common control	-	-	-	-
Non-controlling interests	21,787,240	22,157,701	24,506,701	-
Total equity	50,235,728	50,063,530	53,474,907	-
Number of share capital awaiting retirement	0	0	0	-
Equivalent issue shares of advance receipts for ordinary share	0	0	0	-
Number of shares in entity held by entity and by its subsidiaries	0	0	0	-
The Net Asset Value of Each Share	48.53	47.60	49.42	-

Financial Statement — Income Statement

Provided by: Sino-American Silicon Products Inc.
Finacial year: Yearly
Unit: NT\$ thousand

Accounting Title	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Income Statement				
Total operating revenue	17,521,713	15,379,346	50,756,939	45,694,692
Total operating costs	11,119,046	10,010,776	33,100,926	29,981,337
Gross profit (loss) from operations	6,402,667	5,368,570	17,656,013	15,713,355
Gross profit (loss) from operations	6,402,667	5,368,570	17,656,013	15,713,355
Operating expenses				
Selling expenses	385,624	362,476	1,179,930	1,062,901
Administrative expenses	627,332	580,231	1,794,097	1,695,458
Research and development expenses	566,558	453,950	1,583,368	1,245,743
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	33	-4,827	884	-11,012
Total operating expenses	1,579,547	1,391,830	4,558,279	3,993,090
Net operating income (loss)	4,823,120	3,976,740	13,097,734	11,720,265
Non-operating income and expenses				
Total interest income	52,115	29,635	89,432	236,150
Other gains and losses, net	-731,267	-34,720	40,198	170,850
Finance costs, net	113,787	25,656	203,918	82,422
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	100,666	74,865	225,947	15,231
Total non-operating income and expenses	-692,273	44,124	151,659	339,809
Profit (loss) from continuing operations before tax	4,130,847	4,020,864	13,249,393	12,060,074
Total tax expense (income)	778,358	698,097	3,076,101	2,778,207
Profit (loss) from continuing operations	3,352,489	3,322,767	10,173,292	9,281,867
Profit (loss)	3,352,489	3,322,767	10,173,292	9,281,867
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-136,283	31,375	-152,594	-45,597
Income tax related to 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 not be reclassified to profit or loss	-136,283	31,375	-152,594	-45,597
Exchange differences on translation	-1,411,537	-25,479	-4,960,392	-973,849
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	-78,332	18,467	70,409	-34,688
Other components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-280,956	-4,930	-977,054	-199,594
Components of other comprehensive income that will be reclassified to profit or loss	-1,208,913	-2,082	-3,912,929	-808,943
Other comprehensive income, net	-1,345,196	29,293	-4,065,523	-854,540
Total comprehensive income	2,007,293	3,352,060	6,107,769	8,427,327
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	1,828,230	1,671,892	5,407,837	4,572,536
Profit (loss), attributable to non-controlling interests	1,524,259	1,650,875	4,765,455	4,709,331
Comprehensive income, attributable to owners of parent	1,065,930	1,698,835	3,223,904	4,064,499
Comprehensive income, attributable to non-controlling interests	941,363	1,653,225	2,883,865	4,362,828
Basic earnings per share				
Total basic earnings per share	3.12	2.86	9.22	7.82
Diluted earnings per share				
Total diluted earnings per share	3.10	2.84	9.18	7.76

Financial Statement — Statements of Cash Flows

Provided by: Sino-American Silicon Products Inc.

Finaical year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	13,249,393	12,060,074
Profit (loss) before tax	13,249,393	12,060,074
Depreciation expense	4,709,394	4,177,390
Amortization expense	161,621	267,628
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	884	-11,012
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	738,510	-378,792
Interest expense	203,918	82,422
Interest income	-89,432	-236,150
Dividend income	-286,570	-2,349
Share-based payments	0	18,608
Share of loss (profit) of associates and joint ventures accounted for using equity method	-225,947	-15,231
Loss (gain) on disposal of property, plan and equipment	-960	-12,680
Loss (gain) on disposal of investments	-2,501	0
Reversal of impairment loss on financial assets	-3,455	-22,306
Impairment loss on non-financial assets	0	5,758
Other adjustments to reconcile profit (loss)	-254,591	-29,900
Total adjustments to reconcile profit (loss)	4,950,871	3,843,386
Decrease (increase) in accounts receivable	-1,469,074	-200,013
Decrease (increase) in inventories	-19,448	-853,246
Decrease (increase) in prepayments	-48,320	18,880
Decrease (increase) in other operating assets	-149,529	264,936
Total changes in operating assets	-1,686,371	-769,443
Increase (decrease) in contract liabilities	6,205,417	-2,593,968
Increase (decrease) in accounts payable	-177,710	-29,305
Increase (decrease) in net defined benefit liability	-215,327	141,739
Increase (decrease) in other operating liabilities	-294,148	237,376
Total changes in operating liabilities	5,518,232	-2,244,158
Total changes in operating assets and liabilities	3,831,861	-3,013,601
Total adjustments	8,782,732	829,785
Cash inflow (outflow) generated from operations	22,032,125	12,889,859
Interest received	64,059	102,874
Dividends received	286,570	2,349
Interest paid	-67,711	-84,842
Income taxes refund (paid)	-3,957,949	-3,621,047
Net cash flows from (used in) operating activities	18,357,094	9,289,193
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-243,158	-95,357
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	7,030	12,561
Proceeds from repayments of financial assets at amortised cost	0	250,000
Acquisition of financial assets at fair value through profit or loss	-13,761,542	-13,932
Proceeds from disposal of financial assets at fair value through profit or loss	0	2,105,989
Acquisition of investments accounted for using equity method	-146,837	-3,871,352
Proceeds from disposal of investments accounted for using equity method	10,631	0
Increase in prepayments for investments	-3,431	0
Acquisition of property, plant and equipment	-3,886,843	-8,080,784
Proceeds from disposal of property, plant and equipment	27,976	21,252
Acquisition of intangible assets	-5,727	-325
Net cash inflows from business combination	58,787	0
Increase in other financial assets	642,169	0
Decrease in other financial assets	0	-1,771,404
Dividends received	221,598	99,406
Net cash flows from (used in) investing activities	-17,079,347	-11,343,946
Cash flows from (used in) financing activities		
Increase in short-term loans	0	4,767,375
Decrease in short-term loans	-2,384,200	0
Proceeds from issuing bonds	46,812,846	0
Repayments of long-term debt	-26,133	-17,137
Increase in guarantee deposits received	300	0
Decrease in guarantee deposits received	0	-157,677
Payments of lease liabilities	-149,540	-136,027
Cash dividends paid	-6,976,205	-2,931,109
Change in non-controlling interests	0	-6,252
Other financing activities	-2,124,579	-5,313,155
Net cash flows from (used in) financing activities	35,152,489	-3,793,982
Effect of exchange rate changes on cash and cash equivalents	-1,080,035	-181,514
Net increase (decrease) in cash and cash equivalents	35,350,201	-6,030,249
Cash and cash equivalents at beginning of period	23,812,590	34,901,425
Cash and cash equivalents at end of period	59,162,791	28,871,176
Cash and cash equivalents reported in the statement of financial position	59,162,791	28,871,176

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Sino-American Silicon Products Inc.
Finacial year: Yearly
Unit: NT\$ thousand

2021/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand									
Accounting Title	Ordinary share	Other	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchan
Equity at beginning of period	5,862,217	0	5,862,217	19,481,234	721,476	1,330,419	4,161,346	6,213,241	
Legal reserve appropriated	0	0	0	0	621,311	0	-621,311	0	
Special reserve appropriated	0	0	0	0	0	23	-23	0	
Cash dividends of ordinary share	0	0	0	0	0	0	-3,224,219	-3,224,219	
Cash dividends from capital surplus	0	0	0	0	0	0	0	0	
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	-84,247	0	0	0	0	
Profit (loss)	0	0	0	0	0	0	5,407,837	5,407,837	
Other comprehensive income	0	0	0	0	0	0	0	0	
Total comprehensive income	0	0	0	0	0	0	5,407,837	5,407,837	
Capital reduction due to spin-off	0	0	0	0	0	0	0	0	
Reorganization	0	0	0	0	0	0	0	0	
Changes in non-controlling interests	0	0	0	0	0	0	0	0	
Others	0	0	0	872,349	0	0	0	0	
Total increase (decrease) in equity	0	0	0	788,102	621,311	23	1,562,284	2,183,618	
Equity at end of period	5,862,217	0	5,862,217	20,269,336	1,342,787	1,330,442	5,723,630	8,396,859	

2020/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand									
Accounting Title	Ordinary share	Other	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchan
Equity at beginning of period	5,862,367	-150	5,862,217	21,072,595	462,354	513,302	2,591,235	3,566,891	
Legal reserve appropriated	0	0	0	0	259,122	0	-259,122	0	
Special reserve appropriated	0	0	0	0	0	817,117	-817,117	0	
Cash dividends of ordinary share	0	0	0	0	0	0	-1,514,973	-1,514,973	
Cash dividends from capital surplus	0	0	0	-1,416,136	0	0	0	0	
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	-140,493	0	0	0	0	
Profit (loss)	0	0	0	0	0	0	4,572,536	4,572,536	
Other comprehensive income	0	0	0	0	0	0	0	0	
Total comprehensive income	0	0	0	0	0	0	4,572,536	4,572,536	
Changes in non-controlling interests	0	0	0	0	0	0	0	0	
Others	-150	150	0	0	0	0	0	0	
Total increase (decrease) in equity	-150	150	0	-1,556,629	259,122	817,117	1,981,324	3,057,563	
Equity at end of period	5,862,217	0	5,862,217	19,515,966	721,476	1,330,419	4,572,559	6,624,454	