

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
( Expressed in thousands of New Taiwan dollars, except for loss per share amounts )

Items	For the Three	For the Six	For the Nine	Year ended
	Months Ended	Months Ended	Months Ended	December 31
	March 31	June 30	September 30	2023
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
4000 Operating revenue	23,057	50,653	81,701	109,837
5000 Operating costs	(29,629)	(62,811)	(95,494)	(124,566)
5900 Net operating (loss) margin	(6,572)	(12,158)	(13,793)	14,729
Operating expenses				
6100 Selling expenses	(2,364)	(4,547)	(6,430)	(8,551)
6200 General and administrative expenses	(6,528)	(14,806)	(21,743)	(28,986)
6300 Research and development expenses	(18,174)	(36,395)	(57,306)	(80,262)
6450 Expected credit gain	(18)	(90)	(15)	21
6000 Total operating expenses	(27,084)	(55,838)	(85,494)	(117,778)
6900 Operating loss	(33,656)	(67,996)	(99,287)	(132,507)
Non-operating income and expenses				
7100 Interest income	5,904	12,468	18,751	25,449
7010 Other income	8,525	11,182	18,370	20,826
7020 Other gains and losses	(4,260)	3,852	22,505	(2,979)
7050 Finance costs	(1,279)	(2,567)	(3,733)	(4,791)
7000 Total non-operating income and expenses	8,890	24,935	55,893	38,505
7900 Loss before income tax	(24,766)	(43,061)	(43,394)	(94,002)
7950 Income tax benefit (expense)	3,446	5,459	2,630	10,302
8200 Loss for the year	(21,320)	(37,602)	(40,764)	(83,700)
<b>Other comprehensive income (loss)</b>				
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>				
8311 (Losses) gains on remeasurements of defined benefit plan				(221)
8349 Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss				44
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>				
8361 Financial statements translation differences of foreign operations	949	(4,645)	155	(2,844)
8300 <b>Total other comprehensive (loss) income for the year</b>	949	(4,645)	155	(3,021)
8500 <b>Total comprehensive loss for the year</b>	(20,371)	(42,247)	(40,609)	(86,721)
Loss attributable to:				
8610 Owners of the parent	(21,320)	(37,602)	(40,764)	(83,700)
Comprehensive loss attributable to:				
8710 Owners of the parent	(20,371)	(42,247)	(40,609)	(86,721)
Loss per share				
9750 Basic	(0.30)	(0.54)	(0.58)	(1.19)
9850 Diluted	(0.30)	(0.54)	(0.58)	(1.19)