

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	2024
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
4000 Operating revenue	31,781	67,174	100,908	127,691
5000 Operating costs	(28,918)	(58,754)	(90,646)	(114,471)
5900 Net operating (loss) margin	2,863	8,420	10,262	13,220
Operating expenses				
6100 Selling expenses	(2,562)	(5,342)	(7,439)	(9,766)
6200 General and administrative expenses	(7,011)	(14,835)	(22,342)	(30,014)
6300 Research and development expenses	(19,941)	(37,447)	(56,785)	(76,765)
6450 Expected credit gain	(139)	(72)	67	69
6000 Total operating expenses	(29,653)	(57,696)	(86,499)	(116,476)
6900 Operating loss	(26,790)	(49,276)	(76,237)	(103,256)
Non-operating income and expenses				
7100 Interest income	5,557	11,368	15,372	18,696
7010 Other income	1,736	7,921	15,920	18,680
7020 Other gains and losses	19,958	25,734	23,510	48,239
7050 Finance costs	(1,051)	(2,149)	(2,926)	(3,523)
7000 Total non-operating income and expenses	26,200	42,874	51,876	82,092
7900 Loss before income tax	(590)	(6,402)	(24,361)	(21,164)
7950 Income tax benefit (expense)	(2,155)	(2,476)	(265)	(2,386)
8200 Loss for the year	(2,745)	(8,878)	(24,626)	(23,550)
<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				510
8349 Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss				(102)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>				
8361 Financial statements translation differences of foreign operations	2,692	3,802	6,115	4,924
8300 <b>Total other comprehensive (loss) income for the year</b>	2,692	3,802	6,115	5,332
8500 <b>Total comprehensive loss for the year</b>	(53)	(5,076)	(18,511)	(18,218)
Loss attributable to:				
8610 Owners of the parent	(2,745)	(8,878)	(24,626)	(23,550)
Comprehensive loss attributable to:				
8710 Owners of the parent	(53)	(5,076)	(18,511)	(18,218)
Loss per share				
9750 Basic	(0.04)	(0.13)	(0.35)	(0.34)
9850 Diluted	(0.04)	(0.13)	(0.35)	(0.34)