CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
YEARS ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(The balance sheets as of September 30, 2021 and 2020 are reviewed, not audited)

	Assets	Notes	September 30, 2021 AMOUNT	December 31, 2020 AMOUNT	September 30, 2020 AMOUNT
	Current assets				
1100	Cash and cash equivalents	6(1)	$ 2,909,757	$ 3,751,351	$ 4,305,704
1110	Financial assets at fair value through profit or loss - current	6(2)	2,374,513	3,415,825	2,689,282
1120	Financial assets at fair value through other comprehensive income - current	6(3)	2,567,627	2,612,532	2,522,746
1150	Notes receivable, net	6(5) and 8	216,953	155,605	123,885
1170	Accounts receivable, net	6(5)	26,078,366	23,304,935	23,264,019
1180	Accounts receivable - related parties	7	334,974	253,227	307,049
1200	Other receivables		214,808	283,945	159,583
130X	Inventories, net	6(6)	21,493,712	15,691,852	13,768,140
1410	Prepayments		1,767,745	1,908,985	1,851,076
1470	Other current assets		4,023	1,739	4,362
11XX	**Total current assets**		57,962,478	51,379,996	48,995,846
	Non-current assets				
1510	Financial assets at fair value through profit or loss - non-current	6(2)	2,084,708	1,712,704	1,562,200
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	422,722	425,161	502,062
1535	Financial assets at amortised cost - non-current	6(4)	447,839	454,030	466,332
1550	Investments accounted for under equity method	6(7)	206,144	192,368	196,627
1600	Property, plant and equipment, net	6(8) and 8	14,496,289	14,281,482	13,798,734
1755	Right-of-use assets	6(9)	779,029	855,634	875,216
1760	Investment property, net	6(10) and 8	3,759,791	3,972,974	4,189,292
1780	Intangible assets	6(11)	113,495	101,094	159,836
1840	Deferred income tax assets		210,567	232,271	192,235
1900	Other non-current assets	6(13) and 8	1,523,910	1,834,282	1,041,505
15XX	**Total non-current assets**		24,044,494	24,062,000	22,984,039
1XXX	**Total assets**		$ 82,006,972	$ 75,441,996	$ 71,979,885

(Continued)

CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
YEARS ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(The balance sheets as of September 30, 2021 and 2020 are reviewed, not audited)

	Liabilities and Equity	Notes	September 30, 2021 AMOUNT	December 31, 2020 AMOUNT	September 30, 2020 AMOUNT
	Current liabilities				
2100	Short-term borrowings	6(14) and 8	$ 3,903,177	$ 88,168	$ 1,570,700
2120	Financial liabilities at fair value through profit or loss - current	6(2)	62,799	390,711	428,166
2130	Contract liabilities - current	6(23)	200,846	185,731	220,233
2150	Notes payable		19,481	21,392	20,286
2170	Accounts payable		27,033,244	25,139,279	24,233,871
2180	Accounts payable - related parties	7	466,525	485,964	442,359
2200	Other payables	6(15)	13,198,142	12,817,050	10,890,202
2230	Income tax liabilities		2,428,621	2,060,162	1,753,622
2280	Lease liabilities - current		120,912	136,230	139,515
2300	Other current liabilities	6(16)	83,141	300,863	249,883
21XX	**Total current liabilities**		47,516,888	41,625,550	39,948,837
	Non-current liabilities				
2570	Deferred income tax liabilities		477,712	512,215	370,689
2580	Lease liabilities - non-current		288,860	339,007	357,033
2600	Other non-current liabilities		270,183	293,542	260,954
25XX	**Total non-current liabilities**		1,036,755	1,144,764	988,676
2XXX	**Total Liabilities**		48,553,643	42,770,314	40,937,513
	Equity attributable to owners of parent				
	Share capital	6(19)			
3110	Share capital - common stock		7,452,927	7,394,603	7,394,603
	Capital surplus	6(20)			
3200	Capital surplus		7,182,222	6,412,535	6,431,673
	Retained earnings	6(21)			
3310	Legal reserve		6,102,860	5,560,152	5,560,152
3320	Special reserve		4,252,574	3,290,829	3,290,829
3350	Unappropriated retained earnings		8,321,110	9,665,615	8,454,791
	Other equity interest	6(22)			
3400	Other equity interest		(4,698,393)	(4,241,214)	(4,498,643)
3500	Treasury stocks	6(19) and 8	(311,277)	(311,277)	(311,277)
31XX	**Equity attributable to owners of the parent**		28,302,023	27,771,243	26,322,128
36XX	Non-controlling interest	4(3)	5,151,306	4,900,439	4,720,244
3XXX	**Total equity**		33,453,329	32,671,682	31,042,372
	Significant contingent liabilities and unrecognised contract commitments	9			
3X2X	**Total liabilities and equity**		$ 82,006,972	$ 75,441,996	$ 71,979,885

The accompanying notes are an integral part of these consolidated financial statements.

CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except earnings per share)
(UNAUDITED)

			Three months ended September 30		Nine months ended September 30	
			2021	2020	2021	2020
	Items	Notes	AMOUNT	AMOUNT	AMOUNT	AMOUNT
4000	Sales revenue	6(23) and 7	$ 27,348,912	$ 26,421,201	$ 77,778,734	$ 69,627,540
5000	Operating costs	6(6)(28)(29) and 7	(22,497,800)	(20,980,832)	(64,130,745)	(56,339,329)
5900	Net operating margin		4,851,112	5,440,369	13,647,989	13,288,211
	Operating expenses	6(28)(29)				
6100	Selling expenses		(794,541)	(956,195)	(2,734,063)	(2,545,335)
6200	General & administrative expenses		(745,078)	(774,791)	(2,207,827)	(1,964,385)
6300	Research and development expenses		(854,305)	(958,999)	(2,555,331)	(2,436,107)
6450	Impairment gain (loss) determined in accordance with ifrs 9	12(2)	(8,266)	629	(5,525)	(770)
6000	Total operating expenses		(2,402,190)	(2,689,356)	(7,502,746)	(6,946,597)
6900	Operating profit		2,448,922	2,751,013	6,145,243	6,341,614
	Non-operating income and expenses					
7100	Interest income	6(24)	26,782	35,741	80,297	107,037
7010	Other income	6(25)	242,059	137,023	594,623	621,452
7020	Other gains and losses	6(26)	(256,301)	(201,595)	34,298	(933,191)
7050	Finance costs	6(27)	(18,348)	(18,143)	(42,313)	(54,806)
7060	Share of profit or loss of associates and joint ventures accounted for under equity method	6(7)	6,982	(7,436)	15,270	(6,438)
7000	Total non-operating income and expenses		1,174	(54,410)	682,175	(265,946)
7900	**Profit before income tax**		2,450,096	2,696,603	6,827,418	6,075,668
7950	Income tax expense	6(30)	(458,938)	(535,258)	(1,311,584)	(1,056,436)
8200	**Profit for the year**		$ 1,991,158	$ 2,161,345	$ 5,515,834	$ 5,019,232

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CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except earnings per share)
(UNAUDITED)

	Items	Notes	Three months ended September 30		Nine months ended September 30	
			2021	2020	2021	2020
			AMOUNT	AMOUNT	AMOUNT	AMOUNT
	Other comprehensive income					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316	Unrealized (loss) gain on equity instruments at fair value through other comprehensive income	6(3)	($ 160,644)	$ 121,110	$ 26,701	($ 414,322)
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		(160,644)	121,110	26,701	(414,322)
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(109,098)	61,599	(509,450)	(817,173)
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(7)	(768)	3,165	(1,495)	(2,457)
8360	Other comprehensive income that will be reclassified to profit or loss		(109,866)	64,764	(510,945)	(819,630)
8300	**Total other comprehensive income (loss) for the year**		($ 270,510)	$ 185,874	($ 484,244)	($ 1,233,952)
8500	**Total comprehensive income for the year**		$ 1,720,648	$ 2,347,219	$ 5,031,590	$ 3,785,280
	Profit attributable to:					
8610	Owners of the parent		$ 1,596,150	$ 1,786,881	$ 4,487,984	$ 4,215,897
8620	Non-controlling interest		$ 395,008	$ 374,464	$ 1,027,850	$ 803,335
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 1,336,140	$ 1,941,698	$ 4,045,590	$ 3,049,272
8720	Non-controlling interest		$ 384,508	$ 405,521	$ 986,000	$ 736,008
	Earnings per share (in NT dollars)					
9750	Basic earnings per share	6(31)	$ 2.25	$ 2.55	$ 6.35	$ 6.02
9850	Diluted earnings per share	6(31)	$ 2.23	$ 2.52	$ 6.26	$ 5.94

The accompanying notes are an integral part of these consolidated financial statements.

CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

		Equity attributable to owners of the parent											
				Retained Earnings			Other equity interest						
	Notes	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Asset revaluation increment	Treasury stocks	Total	Non-controlling interest	Total equity
Year ended September 30, 2020													
Balance at January 1, 2020		$ 7,344,975	$ 6,114,005	$ 4,976,270	$ 3,105,405	$ 9,370,658	($ 2,115,391)	($ 2,597,937)	$ 1,381,667	($ 311,277)	$ 27,268,375	$ 4,625,652	$ 31,894,027
Profit for 2020		-	-	-	-	4,215,897	-	-	-	-	4,215,897	803,335	5,019,232
Other comprehensive loss for 2020	6(22)	-	-	-	-	-	(761,006)	(405,619)	-	-	(1,166,625)	(67,327)	(1,233,952)
Total comprehensive income		-	-	-	-	4,215,897	(761,006)	(405,619)	-	-	3,049,272	736,008	3,785,280
Appropriations of 2019 earnings	6(21)												
Legal reserve		-	-	583,882	-	(583,882)	-	-	-	-	-	-	-
Special reserve		-	-	-	185,424	(185,424)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(4,362,815)	-	-	-	-	(4,362,815)	-	(4,362,815)
Employees' stock dividends		49,628	350,372	-	-	-	-	-	-	-	400,000	-	400,000
Cash dividends paid to the subsidiaries		-	220,443	-	-	-	-	-	-	-	220,443	-	220,443
Adjustments to share of changes in equity of associates and joint ventures	6(32)	-	105,832	-	-	-	-	-	-	-	105,832	218,502	324,334
Difference between proceeds from addition and disposal of subsidiary and book value	6(32)	-	(358,979)	-	-	-	-	-	-	-	(358,979)	358,979	-
Cash dividends distributed by subsidiaries		-	-	-	-	-	-	-	-	-	-	(606,428)	(606,428)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(7,151)	-	7,151	-	-	-	-	-
Disposal of investment property		-	-	-	-	7,508	-	-	(7,508)	-	-	-	-
Non-controlling interest adjustment		-	-	-	-	-	-	-	-	-	-	(612,469)	(612,469)
Balance at September 30, 2020		$ 7,394,603	$ 6,431,673	$ 5,560,152	$ 3,290,829	$ 8,454,791	($ 2,876,397)	($ 2,996,405)	$ 1,374,159	($ 311,277)	$ 26,322,128	$ 4,720,244	$ 31,042,372
Year ended September 30, 2021													
Balance at January 1, 2021		$ 7,394,603	$ 6,412,535	$ 5,560,152	$ 3,290,829	$ 9,665,615	($ 2,802,749)	($ 2,815,388)	$ 1,376,923	($ 311,277)	$ 27,771,243	$ 4,900,439	$ 32,671,682
Profit for 2021		-	-	-	-	4,487,984	-	-	-	-	4,487,984	1,027,850	5,515,834
Other comprehensive income (loss) for 2021	6(22)	-	-	-	-	-	(471,479)	29,085	-	-	(442,394)	(41,850)	(484,244)
Total comprehensive income		-	-	-	-	4,487,984	(471,479)	29,085	-	-	4,045,590	986,000	5,031,590
Appropriations of 2020 earnings	6(21)												
Legal reserve		-	-	542,708	-	(542,708)	-	-	-	-	-	-	-
Special reserve		-	-	-	961,745	(961,745)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(4,099,110)	-	-	-	-	(4,099,110)	-	(4,099,110)
Employees' stock dividends		58,324	491,676	-	-	-	-	-	-	-	550,000	-	550,000
Cash dividends paid to the subsidiaries		-	205,497	-	-	-	-	-	-	-	205,497	-	205,497
Adjustments to share of changes in equity of associates and joint ventures	6(32)	-	116,390	-	-	-	-	-	-	-	116,390	221,442	337,832
Difference between proceeds from addition and disposal of subsidiary and book value	6(32)	-	(43,876)	-	-	(243,711)	-	-	-	-	(287,587)	287,587	-
Cash dividends distributed by subsidiaries		-	-	-	-	-	-	-	-	-	-	(797,890)	(797,890)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	14,384	-	(14,384)	-	-	-	-	-
Disposal of investment property		-	-	-	-	401	-	-	(401)	-	-	-	-
Non-controlling interest adjustment		-	-	-	-	-	-	-	-	-	-	(446,272)	(446,272)
Balance at September 30, 2021		$ 7,452,927	$ 7,182,222	$ 6,102,860	$ 4,252,574	$ 8,321,110	($ 3,274,228)	($ 2,800,687)	$ 1,376,522	($ 311,277)	$ 28,302,023	$ 5,151,306	$ 33,453,329

The accompanying notes are an integral part of these consolidated financial statements.

CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

	Notes	Nine months ended September 30 2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 6,827,418	$ 6,075,668
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(28)	2,109,112	1,805,072
Amortisation	6(11)(28)	57,091	53,789
Other non-current assets recognized as expenses	6(28)	23,258	46,029
Impairment loss determined in accordance with IFRS 9	12(2)	5,525	770
Share-based payments	6(18)	35,257	17,813
Interest income	6(24)	(80,297)	(107,037)
Dividend income	6(25)	(101,587)	(259,620)
Interest expense	6(27)	42,313	54,806
Net gain on financial assets and liabilities at fair value - derivative	6(2)(26)	(760,190)	(140,691)
Net loss on financial assets and liabilities at fair value - other	6(26)	10,887	1,361,149
Impairment loss on non-financial assets	6(12)	160,000	-
Share of (gain) loss of associates accounted for using equity method	6(7)	(15,270)	6,438
Gain arising from lease modifications	6(9)	(1,048)	(1,007)
Gain on disposal of property, plant and equipment	6(26)	12,143	6,945
Gain on disposals of investment property	6(26)	(51,933)	(193,097)
Proceeds from disposal of intangible assets	6(11)	55	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss - current		813,766	(277,997)
Notes receivable		(61,348)	29,851
Accounts receivable		(2,778,956)	(3,080,751)
Accounts receivable - related parties		(81,747)	25,301
Other receivables		103,138	74,181
Inventories		(5,801,860)	79,206
Prepayments		141,240	(397,716)
Other current assets		(2,284)	2,612
Changes in operating liabilities			
Contract liabilities - current		15,116	72,418
Notes payable		(1,911)	(6,056)
Accounts payable		1,893,965	497,481
Accounts payable - related parties		(19,439)	26,782
Other payables		1,316,032	496,382
Other current liabilities		(2,983)	19,413
Other non-current liabilities		(23,359)	2,498
Cash inflow generated from operations		3,782,104	6,290,632
Interest received		46,571	47,515
Dividend received		101,312	259,120
Interest paid		(40,278)	(55,088)
Income tax paid		(1,017,889)	(572,354)
Net cash flows from operating activities		2,871,820	5,969,825

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CHICONY ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

	Notes	Nine months ended September 30 2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets and liabilities at fair value through profit or loss - other		($ 1,415,661)	($ 854,017)
Disposal of financial assets and liabilities at fair value through profit or loss - other		1,686,904	1,072,119
Disposal of financial assets at fair value through other comprehensive income	6(3)	59,705	28,591
Acquisition of property, plant and equipment	6(33)	(2,251,995)	(2,568,992)
Proceeds from disposal of property, plant and equipment		114,940	196,609
Acquisition of investment property	6(10)	(1,714)	-
Proceeds from disposal of investments property		145,869	2,129,165
Acquisition of intangible assets	6(11)	(73,129)	(68,332)
Increase in other non-current assets		(125,650)	(478,725)
Increase in refundable deposits		(208,665)	38,405
Net cash flows used in investing activities		(2,069,396)	(505,177)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(34)	3,813,676	675,700
Increase in long-term borrowings		-	200,000
Decrease in long-term borrowings		(100,000)	(200,000)
Repayment of lease liabilities		(106,744)	(92,527)
Payments to acquire treasury shares		(3,893,613)	(4,142,372)
Change in non-controlling interests	6(32)	(446,272)	(612,469)
Cash dividend distributed by subsidiaries		(797,890)	(606,428)
Treasury stock transferred to employees		36,996	38,487
Net cash flows used in financing activities		(1,493,847)	(4,739,609)
Effect of exchange rate changes		(150,171)	(555,857)
Net (decrease) increase in cash and cash equivalents		(841,594)	169,182
Cash and cash equivalents at beginning of period	6(1)	3,751,351	4,136,522
Cash and cash equivalents at end of period	6(1)	$ 2,909,757	$ 4,305,704

The accompanying notes are an integral part of these consolidated financial statements.