# PAN JIT INTERNATIONAL INC.

## 2018 2nd IFRS Consolidated Financial Statements

Innce Sheet         Image: Sheet           Current rassets         1,686,659         955,271         1.218,1           Current financial assets at and the trough profit or loss         59,556         343         1.8           Current financial assets at and the trough profit or loss         59,556         343         1.8           Current financial assets at and trough profit or loss         38,744         0         0           Notes receivable, net         32,939         55,254         93,554         93,554         93,554         93,554         03,554         03,554         03,555         03,554         03,555         03,554         03,555         03,554         03,555         03,555         03,554         03,555         03,555         03,557         03,555         03,557         04,894         04,214         04,555         04,557         05,577         144,77,71         44,85,	Accounting Title	2018/6/30	2017/12/31	NT\$ thousan 2017/6/30
Current assets         1.080.659         959.271         1.218.1           Current financial assets at at anoticed cost	alance Sheet			
Cash and cash equivalents         1.886.859         959.271         1.218.1           Current financial assets at anonised cost         38,744         0           Notes receivable, net         495.855         913.34           Accounts receivable, net         3.740.097         3.740.097         3.741         400           Other receivable, net         3.740.097         3.741.44         400         3.742.14         450           Other receivables due from related parties, net         3.734.097         3.742.14         450         9.72.71         447.274         450           Other receivables due from related parties         1.19.516         9.17.271         49.44         7.935.8           Other raceivables due from related parties         9.274.278         8.242.922         7.935.8           Non-current financial assets at fair value through profit or loss         9.2.712         0         0           Non-current financial assets at fair value through profit or loss         9.2.712         0         0         2.000.22         331.18           Non-current financial assets at fair value through profit or loss         9.2.712         0         0         2.000.242         331.01           Non-current financial assets at fair value through profit or loss         9.2.712         0         0         2.000.22 </td <td>Assets</td> <td></td> <td></td> <td></td>	Assets			
Current financial assets a trair value through profit or loss         36,556         343         1.8           Current financial assets a trair value through profit or loss         36,744         0           Accounts receivable, net         495,855         915,354         935,354           Accounts receivable, due from related parties, net         32,939         52,545         985,556           Other receivable due from related parties, net         16,644         74,214         45,0           Other receivable due from related parties         16,340         72,217         444,4           Other current assets         22,49,404         22,112,683         1887,7           Other current assets         119,515         92,003         139,2           Non-current assets         92,172         60         0           Non-current assets         92,172         60         0           Non-current assets         0         8,032,266         0           Investments counted for using equity method         38,750         444,44         465,5           Property, plant and equipment         6,496,974         463,44         463,5           Investments assets         10,806,974         433,44         455,5           Other non-current assets         13,606,82         7,438,4 </td <td>Current assets</td> <td></td> <td></td> <td></td>	Current assets			
Current financial assets a trair value through profit or loss         36,556         343         1.8           Current financial assets a trair value through profit or loss         36,744         0           Accounts receivable, net         495,855         915,354         935,354           Accounts receivable, due from related parties, net         32,939         52,545         985,556           Other receivable due from related parties, net         16,644         74,214         45,0           Other receivable due from related parties         16,340         72,217         444,4           Other current assets         22,49,404         22,112,683         1887,7           Other current assets         119,515         92,003         139,2           Non-current assets         92,172         60         0           Non-current assets         92,172         60         0           Non-current assets         0         8,032,266         0           Investments counted for using equity method         38,750         444,44         465,5           Property, plant and equipment         6,496,974         463,44         463,5           Investments assets         10,806,974         433,44         455,5           Other non-current assets         13,606,82         7,438,4 </td <td>Cash and cash equivalents</td> <td>1,686,659</td> <td>959,271</td> <td>1,218,19</td>	Cash and cash equivalents	1,686,659	959,271	1,218,19
Current financial assets at amotised cost         38,744         0           Notes receivable, net         3734087         3744087         374092         3284           Accounts receivable, net         3293         52,545         955           Other receivables due from related parties, net         3293         52,545         955           Other receivables due from related parties         166,449         74,214         450           Other receivables due from related parties         2,409,404         2,218,208         1,887,55           Prepayments         2,409,404         2,218,208         1,887,50         1,847,207         484,6           Other current assets         9,2774,278         6,242,922         7,935,6         1,92,01         1,936,6         1,92,01         1,937,50         1,447,207         484,6         1,936,750         1,449,844         463,55         1,558,75         1,449,844         463,55         1,558,756         1,449,844         463,55         1,458,67         1,322,478         7,935,65         1,458,67         1,429,82         7,335,67         1,449,844         463,55         1,458,67         1,439,84         463,55         1,558,56         1,145,697         1,239,44         463,55         1,358,64         432,57,33         2,658,56         1,449,844				1,85
Accounts receivable du from related parties, net         3,744.067         3,401.982         3,285.4           Accounts receivables         166,448         74,214         45.0           Other receivables         166,448         74,214         45.0           Other receivables         12,305         61,755         168.6           Current inventories         2,499,040         2,218,268         118.75           Prepayments         427,711         447,277         444.47         74.07           Other current assets         119,516         92.003         132.2           Total current assets         9,274.270         84.44         8.242.922         7,935.6           Non-current financial assets at fair value through profit or loss         92.17         0         1           Non-current financial assets at cost         0         503.226         531.6           Investments accounted for using equity method         366,750         440,844         452.5           Other non-current assets         1,145,861         1,213.348         975.4           Other non-current assets         1,145,862         1,213.348         975.4           Other non-current assets         1,145,867         6.349.29         7,032.2           Other non-current assets <td< td=""><td></td><td>36,744</td><td>0</td><td>,</td></td<>		36,744	0	,
Accounts receivable du from related parties, net         3,744.067         3,401.982         3,285.4           Accounts receivables         166,448         74,214         45.0           Other receivables         166,448         74,214         45.0           Other receivables         12,305         61,755         168.6           Current inventories         2,499,040         2,218,268         118.75           Prepayments         427,711         447,277         444.47         74.07           Other current assets         119,516         92.003         132.2           Total current assets         9,274.270         84.44         8.242.922         7,935.6           Non-current financial assets at fair value through profit or loss         92.17         0         1           Non-current financial assets at cost         0         503.226         531.6           Investments accounted for using equity method         366,750         440,844         452.5           Other non-current assets         1,145,861         1,213.348         975.4           Other non-current assets         1,145,862         1,213.348         975.4           Other non-current assets         1,145,867         6.349.29         7,032.2           Other non-current assets <td< td=""><td>Notes receivable, net</td><td>495,855</td><td>915,354</td><td>631,0</td></td<>	Notes receivable, net	495,855	915,354	631,0
Accounts receivable due from related parties, net         32.993         52.545         95.5           Other receivables due from related parties         163.05         81.735         166.64           Current riventories         2.499.404         2.218.288         1.887.5           Prepayments         427.711         447.207         484.6           Other current assets         9.274.278         8.242.92         7.93.5.6           Non-current tassets         9.2.74.278         8.242.92         7.93.5.6           Non-current financial assets at fair value through profit or loss         92.172         0           Non-current financial assets at fair value through profit or loss         92.172         0           Non-current financial assets at cost         0         20.90.944         1.586.0           Non-current financial assets at cost         0         503.252         531.6           Investments accounted for using equity method         396.750         440.44         445.57           Intergebre sestis         226.293         300.675         609.82           Other non-current financial assets         1.146.697         1.213.48         676.43           Other non-current assets         1.146.697         1.213.48         676.43           Other non-current assets         1.6	Accounts receivable, net			3,285,44
Other receivables         166.48         74.214         45.0           Other receivables due from related parties         15.305         81.735         168.5           Current inventories         2.499.040         2.218.288         1.867.6           Prepayments         427.711         447.207         448.8           Other current assets         3.274.278         6.242.922         7.33.8           Non-current financial assets at fair value through profit or loss         32.172         0           Non-current financial assets at fair value through other comprehensive income         3.032.686         0           Non-current inancial assets at cost         0         503.222         53.1.6           Investments accounted for using equity method         366.750         440.844         453.5           Property. plant and equipment         6.495.974         6.344.292         7.032.2           Intangible assets         1.145.667         1.213.348         574.4           Other non-current assets         1.962.52         501.86         744.24           Verpayments for business facilities         1.145.667         1.213.348         974.4           Corrent new constrant assets         1.963.604         1.343.651         1.92.350           Other non-current assets         1.963.604 </td <td>Accounts receivable due from related parties, net</td> <td></td> <td></td> <td>95,5</td>	Accounts receivable due from related parties, net			95,5
Other receivables due from related parties         15,305         81,735         168,5           Current inventiones         24,94,040         22,118,286         1,867,286           Prepayments         427,711         447,207         449,486           Other current assets         9,274,278         8,242,922         7,335,5           Non-current financial assets at fair value through profit or loss         92,172         0           Non-current financial assets at fair value through profit or loss         92,172         0           Non-current financial assets at fair value through profit or loss         92,172         0           Non-current financial assets at cost         0         2,030,944         1,568,0           Non-current financial assets at cost         0         2,030,944         1,568,0           Non-current financial assets at cost         0         2,030,944         1,458,97           Investments accounted for using equip method         396,750         040,444         463,57           Other non-current seasets         1,145,697         1,213,848         7745,52           Other non-current seasets         1,145,697         1,213,848         775,634,844           Other non-current seasets         1,145,697         1,213,848         776,534,87,502         1,200,716         340,4	· · · · · · · · · · · · · · · · · · ·	166,448	74,214	45,08
Current inventories         2,499,404         2,218,268         1,867,5           Prepayments         427,711         447,277         448,40           Other current assets         119,516         92,003         139,2           Total current assets         9,274,278         8,242,922         7,935,6           Non-current financial assets at fair value through profit or loss         92,172         0           Non-current financial assets at cost         0         503,222         531,61           Investments accounted for using aquity method         366,750         440,844         463,5           Property, plant and equipy method         546,459,774         6,344,926         7032,22           Intangible assets         566,282         500,682         748,85           Other non-current assets         1,145,697         1,213,348         976,4           Other non-current assets         1,605,854         1,416,597         1,213,458         1,426,501 <t< td=""><td>Other receivables due from related parties</td><td></td><td>81,735</td><td>166,5</td></t<>	Other receivables due from related parties		81,735	166,5
Prepayments         427,711         447,207         484,8           Other current assets         119,616         92,003         139,2           Total current assets         9,274,278         8,242,922         7,935,6           Non-current financial assets at fair value through profit or loss         9,274,278         8,242,922         7,935,6           Non-current financial assets at fair value through profit or loss         9,2,722         0         0           Non-current financial assets at fair value through other comprehensive income         3,032,680         0         0           Non-current financial assets at cost         0         2,090,944         1,558,0         0         2,090,944         1,558,0           Investments accounted for using equity method         396,750         440,844         463,5         7,032,6         1,416,697         1,213,448         076,4           Other non-current assets         2,397,70         337,592         99,6         Guarantee deposits paid         205,702         197,151         340,4           Non-current iprepayments for investments         0         91,300         1,300,122         197,763         346,452         1,146,562         11,292,7         1,7         Total non-current assets         12,026,864         11,495,520         1,292,7         1,7		2,499,404		1,867,98
Other current assets         119.516         92.003         139.2           Total current assets         9.274.276         8.242.922         7,935.8           Non-current financial assets at fair value through orbit or loss         92.172         0           Non-current financial assets at fair value through other comprehensive income         3.032.686         0           Non-current available-for-sale financial assets         0         5.03.252         5.3.16           Non-current financial assets at cost         0         5.03.252         5.3.16           Investments accounted for using equity method         396.750         440.844         463.5           Property, plant and equipment         6.495.974         6.349.295         7.032.6           Intangube assets         596.282         500.682         746.5           Other non-current assets         12.05.077         197.615         340.4           Non-current prepayments for investments         0         91.300         10.00           Long-term Lease Prepayments         549.200         535.664         533.5           Other non-current assets         112.085.864         11.495.620         11.205.11           Long-term thron-current assets         151.022         1.207.1         1.7           Total anset         21.300	Prepayments			484,8
Total current assets         9,274,276         8,242,927         7,935,8           Non-current financial assets at fair value through profit or loss         92,172         0           Non-current financial assets at fair value through other comprehensive income         3,032,666         0           Non-current financial assets at cast value through other comprehensive income         3,032,666         0           Non-current mailable-for-sale financial assets         0         2,080,944         1,568,0           Non-current mailable-for-sale financial assets         0         2,080,944         4,553,           Property, plant and equipment         6,495,974         6,349,295         7,032,6           Intangible assets         326,293         306,975         603,8         7,032,8           Other non-current assets         19,692,223         500,682         748,8           Other non-current prepayments for investments         0         91,300         100,100,100,100,100,100,100,100,100,100				139,2
Non-current financial assets at fair value through profit or loss         92,172         0           Non-current financial assets at fair value through other comprehensive income         3.032,686         0           Non-current mancial assets at cost         0         2.090,944         1,686,0           Non-current mancial assets at cost         0         2.090,944         1,686,0           Non-current financial assets at cost         0         6.432,974         6.442,974           Property, plant and equipyment         6.455,974         6.432,927         7.032,6           Intrangible assets         326,283         306,937         6008,7           Deferred tax assets         596,282         590,862         748,6           Other non-current assets         1.145,687         1.213,344         99,6           Quarantee deposits paid         2205,703         187,592         99,6           Non-current prepayments for investments         0         91,300         1.002, 197,815         344,4           Non-current assets, others         12,168,283         11,426,230         11,923,7         Total assets         12,93,424         1,965,55           Other non-current assets         12,168,284         11,426,320         11,923,7         Total assets         1,072,5           Current iabili	Total current assets			7,935,8
Non-current financial assets at fair value through other comprehensive income         3,032,666         0           Non-current financial assets at cost         0         2,000,944         1,568.0           Non-current inancial assets at cost         30         503,252         531,6           Investments accounted for using equity method         396,750         6440,944         6435,776         6440,944         6435,776         6440,944         6435,776         6440,944         6435,776         6440,947         603,975         6008,2         590,862         590,862         590,862         590,862         590,862         748,5         Other non-current assets         11,45,697         1,213,348         976,4         748,5         Other non-current assets         12,05,540         99,66         533,564         949,200         535,564         534,200         535,564         534,200         535,564         533,550         99,67         1300         12,05,554         14,95,520         19,713         340,4         14,95,520         19,713         340,4         14,95,520         19,713         340,4         19,85,5         150,102         1,727         1,77         1,71         1,71         1,71         1,71         1,71         1,725,75         1,91,936,4         19,865,5         1,858,6         1,226,271	Non-current assets		-, ,-	,,-
Non-current financial assets at fair value through other comprehensive income         3,032,666         0           Non-current financial assets at cost         0         2,000,944         1,568.0           Non-current inancial assets at cost         30         503,252         531,6           Investments accounted for using equity method         396,750         6440,944         6435,776         6440,944         6435,776         6440,944         6435,776         6440,944         6435,776         6440,947         603,975         6008,2         590,862         590,862         590,862         590,862         590,862         748,5         Other non-current assets         11,45,697         1,213,348         976,4         748,5         Other non-current assets         12,05,540         99,66         533,564         949,200         535,564         534,200         535,564         534,200         535,564         533,550         99,67         1300         12,05,554         14,95,520         19,713         340,4         14,95,520         19,713         340,4         14,95,520         19,713         340,4         19,85,5         150,102         1,727         1,77         1,71         1,71         1,71         1,71         1,71         1,725,75         1,91,936,4         19,865,5         1,858,6         1,226,271	Non-current financial assets at fair value through profit or loss	92,172	0	
Non-current available-for-sale financial assets         0         2,090,944         1,680,2           Non-current financial assets at cost         0         503,252         531,6           Investments accounted for using equity method         396,750         440,644         463,8           Property, plant and equipment         6,485,974         6,349,295         7,032,6           Intangible assets         326,293         306,975         600,8           Other non-current assets         1,145,697         1,213,348         975,4           Other non-current spess         0         9,00,82         99,0           Guarantee deposits paid         205,702         197,615         340,0           Non-current prepayments for investments         0         91,300         100,9           Long-term Lease Prepayments for investments         151,022         1,277,17         7,17           Total non-current assets         12,085,854         11,496,520         11,929,7           Total assets         2,857,632         1,609,368         1,072,5           Current borrowings         2,857,632         1,609,368         1,072,5           Short-term notes and bills payable         84,736         12,000         164,5           Current borrowings         2,857,632 <td< td=""><td></td><td></td><td>0</td><td></td></td<>			0	
Non-current financial assets at cost         0         503,252         531.6           Investments accounted for using equity method         396,750         440,844         463,5           Property, plant and equipyment         6,849,574         6,349,257         7,032,62         7,032,632         7,033,04         7,053,042         1,030,01         1,032,01 <td>• •</td> <td></td> <td>2.090.944</td> <td>1.568.0</td>	• •		2.090.944	1.568.0
Investments accounted for using equity method         396,750         440,844         463,57           Property, plant and equipment         6,496,974         6,349,295         7,032,6           Intangible assets         326,293         306,975         609,862           Deferred tax assets         596,882         590,862         748,5           Other non-current assets         1,145,697         1,213,348         975,4           Prepayments for business facilities         239,773         387,592         99,6           Guarantee deposits paid         205,702         197,615         340,4           Non-current prepayments for investments         0         91,300         1,205,554         11,495,554         11,495,571         11,202,771         1,7           Total non-current assets, others         12,085,564         11,495,672         11,929,77         11,926,721         11,929,771           Total assets         21,360,132         19,738,442         19,865,5         11,494,573         11,926,721         11,929,771         1,72           Total ano-current assets         747         0         3,767,932         11,629,731         11,629,731         11,629,731         11,62,637         11,929,731         11,929,733         11,729,731         13,720         13,720         3		-		531,6
Property. plant and equipment         6.495,974         6.349,295         7,032,2           Intangible assets         326,293         306,975         6009,2           Deferred tax assets         596,262         590,862         748,5           Other non-current assets         1,145,697         1,213,348         975,4           Prepayments for buisess facilities         239,773         3387,592         99,6           Cuarantee deposits paid         205,702         197,615         340,4           Non-current assets         549,200         535,564         533,5           Other non-current assets, others         12,068,364         11,149,57,20         11,929,7           Total non-current assets         21,360,132         19,738,442         19,865,5           Liabilities         21,360,132         19,738,442         19,865,5           Current liabilities and equity         2         14,975,502         11,929,7           Current fiabilities         2,857,632         1,509,368         1,072,5           Current fiabilities         134,601         0         1           Current fiabilities         134,601         0         1           Notes payable         1,205,297         1,205,431         565,451         429,9		396,750	,	1
Intargible assets         326,293         306,975         600,862           Deferred tax assets         590,862         590,862         748,5           Other non-current assets         1,145,697         1,21,348         975,4           Prepayments for business facilities         239,773         387,592         996,6           Guarantee deposits paid         205,702         197,615         340,0           Non-current prepayments for investments         0         91,300         0           Long-term Lease Prepayments         549,200         535,564         533,56           Other non-current assets         12,065,854         11,495,520         11,929,7           Total non-current assets         12,065,854         11,936,42         19,865,5           Liabilities and equity         2         11,930,842         19,865,5           Liabilities and equity         2         10,72,5         1,702,938         1,772,5           Current borrowings         2,857,632         1,509,368         1,972,5         3,767,308         1,370,1           Current inancial liabilities at fair value through profit or loss         747         0         3,1           Current tiabilities         12,773,08,422         1,276,308         1,370,1           Accounts payab	• • •			
Deferred tax assets         596,282         590,882         748.5           Other non-current assets         1,145,697         1,213,348         975,4           Prepayments for business facilities         239,773         3387,592         99,6           Guarantee deposits paid         205,702         197,615         3440,4           Non-current prepayments for investments         0         91,300         0           Long-term Lease Prepayments         549,200         535,564         533,5           Other non-current assets, others         12,085,864         114,955,220         11,929,77           Total non-current assets         21,300,132         19,738,442         19,865,5           Liabilities and equity         1         11,929,763         11,929,763           Liabilities and equity         2         1,509,368         1,072,6           Current borrowings         2,857,632         1,509,368         1,072,6           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current tiabilities         1,262,277         1,376,30         1,370,01           Accounts payable         716,303         1,565,451         422,93           Accounts payable to related parties         51,274         3,7				609,83
Other non-current assets         1,145,697         1,213,348         975,4           Prepayments for business facilities         239,773         387,552         996,6           Guarantee deposits paid         205,702         197,615         340,4           Non-current prepayments for investments         0         91,300         340,4           Long-term Lease Prepayments         549,200         535,564         533,5           Other non-current assets         151,022         1,277         1,7           Total non-current assets         21,360,132         19,738,442         19,865,5           Liabilities and equity         1         11,495,520         11,929,7           Current liabilities         2,857,632         1,509,368         1,072,5           Short-term notes and bills payable         2,857,632         1,509,368         1,072,5           Current liabilities at rai value through profit or loss         747         0         3,1           Current inancial liabilities at rai value through profit or loss         1,219,434         19,267,3         366,451         429,9           Accounts payable         1,229,473         1,767,308         1,370,1         Accounts payable to related parties         51,274         3,768         1,229,173         346,456,1         12,206,147				,
Prepayments for business facilities         239,773         387,592         99,6           Guarantee deposits paid         205,702         197,615         340,4           Non-current prepayments for investments         0         91,300           Long-term Lease Prepayments         549,200         535,564         533,5           Other non-current assets, others         112,085,854         11,495,520         11,929,7           Total non-current assets         21,360,132         19,738,442         19,865,5           Liabilities         21,360,132         19,738,442         19,865,5           Liabilities         21,360,132         19,738,442         19,865,5           Current iabilities         2,857,632         1,509,368         1,072,5           Current financial liabilities         2,857,632         1,509,368         1,072,5           Current financial liabilities         134,601         0         12,000           Notes payable         2,857,33         565,451         429,9           Accounts payable to related parties         51,274         3,768         12,26           Accounts payable to related parties         51,274         3,768         12,26           Other ourrent liabilities         11,3,115         98,799         83,2		, -	,	975,4
Guarantee deposits paid         205,702         197,615         340,4           Non-current prepayments for investments         0         91,300         0           Long-term Lease Prepayments         5549,200         535,564         533,55         Other non-current assets, others         151,022         1,277         1,7           Total non-current assets         21,065,054         11,495,520         119,292,7         119,292,7           Total assets         21,360,132         19,738,442         19,865,5         119,292,7           Liabilities and equity         1         10         10,72,5         10,72,5           Current liabilities         1,709,368         1,072,5         Short-term notes and bills payable         2,857,632         1,509,368         1,072,5           Current financial liabilities at fair value through profit or loss         747         0         3,370,1           Current inancial liabilities at fair value through profit or loss         134,601         0         1,370,1           Notes payable         1,729,873         1,767,308         1,370,1         3,370,1           Accounts payable to related parties         51,274         3,768         12,26           Other current liabilities, current portion         7,394         264,050         66,0				99,69
Non-current prepayments for investments         0         91,300           Long-term Lease Prepayments         549,200         535,664         533,5           Other non-current assets, others         151,022         1,277         1,7           Total non-current assets         12,085,854         11,495,520         119,29,7           Total assets         21,360,132         19,738,442         19,865,5           Liabilities and equity         2         2         10,72,5           Current liabilities         2,857,632         1,509,368         1,072,5           Short-term notes and bils payable         2,857,632         1,509,368         1,072,5           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current financial liabilities         134,601         0         0           Notes payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,25,297         1,296,147         1,521,1           Current trabilities         11,315         98,793         283,6         0         24,050         66,0				,
Long-term Lease Prepayments         549,200         535,564         533,5           Other non-current assets, others         151,022         1,277         1,7           Total non-current assets         12,085,854         11,495,520         11,925,202         11,926,212         11,020,000         164,92           Current biabilities and bills payable         2,857,632         1,509,368         1,072,5         31,656,451         429,92         33,565,451         429,92         34,601         0         11,721,873         1,767,308         1,371,1         34,601         0         1,324,137         392,135         256,951         429,92         34,661         10         1,521,1         1,521,1         1,521,1         1,521,1         1,521,1         1,521,1         1,226,137         1,3251,1         326,4550				0.0,0
Other non-current assets, others         151,022         1,277         1,7           Total non-current assets         12,085,854         11,495,520         11,929,7           Total assets         21,360,132         19,738,442         19,865,52           Liabilities and equity         21,360,132         19,738,442         19,865,52           Liabilities         21,360,132         19,738,442         19,865,52           Current liabilities         21,509,368         1,072,5           Short-term notes and bills payable         864,736         120,000         164,9           Current tinancial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0         0           Notes payable         278,313         565,451         429,9           Accounts payable to related parties         51,274         3,768         122,00           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities, current portion         7,394         264,050         66,0           Long-term liabilities, current portion         7,394         264,050         66,0           Current liabilities, current portion         7,394         264,050         66		-		533.59
Total non-current assets         12,085,854         11,495,520         11,929,7           Total assets         21,360,132         19,738,442         19,865,5           Liabilities and equity         2         19,738,442         19,865,5           Current liabilities         2         1,509,368         1,072,5           Current borrowings         2,857,632         1,509,368         1,072,5           Short-term notes and bills payable         864,736         120,000         164,9           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0         0           Notes payable         278,313         565,451         429,9           Accounts payable to related parties         51,274         3,768         12,527           Other payables         11,205,271         1,296,147         1,521,1           Current tabilities         113,415         98,799         83,8           Other current liabilities         113,415         98,799         83,8           Other current liabilities, current portion         7,334         264,050         66,0           Long-term borrowings, current portion         7,344         264,050         66,0			,	1,72
Total assets         21,360,132         19,738,442         19,865,5           Liabilities	,		,	,
Liabilities and equity         Link         Link           Liabilities				
Liabilities            Current liabilities         2,857,632         1,509,368         1,072,5           Current borrowings         2,857,632         1,509,368         1,072,5           Short-term notes and bills payable         864,736         120,000         164,2           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0	Liabilities and equity	,,	-,,	- , , -
Current borrowings         2,857,632         1,509,368         1,072,5           Short-term notes and bills payable         864,736         120,000         164,9           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0         0           Notes payable         278,313         565,451         429,9           Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,86           Other payables         113,415         98,799         83,8           Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,44           Other current liabilities, others         21,614         115,057         178,013           Total current liabilities, others         7,278,025         5,752,976         4,915,5           Non-current liabilities         1,445,551         144,561         114,708         98,73           Long-term notes and accounts payable         1,87,29				
Short-term notes and bills payable         864,736         120,000         164,9           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0         0           Notes payable         278,313         565,451         429,9           Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         42,137         392,135         256,9           Other current liabilities         42,137         392,135         256,9           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Non-current liabilities         7,278,025         5,752,976         4,915,33           Non-current liabilities         148,561         114,708         92,071           Other current liabilities         1,111,864         945,018	Current liabilities			
Short-term notes and bills payable         864,736         120,000         164,9           Current financial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0         0           Notes payable         278,313         565,451         429,9           Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         42,137         392,135         256,9           Other current liabilities         42,137         392,135         256,9           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Non-current liabilities         7,278,025         5,752,976         4,915,33           Non-current liabilities         148,561         114,708         92,071           Other current liabilities         1,111,864         945,018	Current borrowings	2.857.632	1.509.368	1.072.5
Current financial liabilities at fair value through profit or loss         747         0         3,1           Current contract liabilities         134,601         0           Notes payable         278,313         565,451         429,9           Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         113,415         98,799         83,8           Other current liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities         1,46,561         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742 <td< td=""><td></td><td></td><td></td><td>164,92</td></td<>				164,92
Current contract liabilities         134,601         0           Notes payable         278,313         565,451         429,9           Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         113,415         98,799         83,8           Other current liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities, others         21,614         115,057         178,4           Non-current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities         148,561         114,708         92,04           Other on-current liabilities         1,11,864         945,018         987,3           Deferred tax liabilities         1,11,864         945,018         987,3				3,18
Notes payable         278,313         565,451         429,9           Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         113,415         98,799         83,8           Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         114,708         945,018         987,3           Long-term notes and accounts payable         148,561         1	•		-	-,
Accounts payable         1,729,873         1,767,308         1,370,1           Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         113,415         98,799         83,8           Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742	Notes payable		565,451	429,97
Accounts payable to related parties         51,274         3,768         12,8           Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         113,415         98,799         83,8           Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities         7,278,025         5,694,071         6,015,3           Deferred tax liabilities         1,11,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current liabilities         1,11,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current liabilitities         378,197         306,924				
Other payables         1,205,297         1,296,147         1,521,1           Current tax liabilities         113,415         98,799         83,8           Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities         7,278,025         5,694,071         6,015,3           Deferred tax liabilities         148,561         114,708         92,01           Other non-current liabilities         1,111,864         945,018         987,32           Deferred tax liabilities         1,111,864         945,018         987,32           Long-term notes and accounts payable         187,298         193,742         196,53           Long-term deferred revenue         378,197         306,924         336,73           Non-current liabilities, others         187,298         193,742         196,53           Long-term notes and accounts payable         187,298         193				
Current tax liabilities         113,415         99,799         83,8           Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         113,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities         7,278,025         5,694,071         6,015,3           Deferred tax liabilities         1148,561         114,708         92,0           Other non-current liabilities         1187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Non-current liabilities, others         426,377				
Other current liabilities         42,137         392,135         256,9           Long-term liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         148,561         114,708         92,00           Other non-current liabilities         1,111,864         945,018         987,33           Long-term notes and accounts payable         187,298         193,742         196,55           Non-current lease obligations payable         187,298         193,742         196,55           Long-term deferred revenue         378,197         306,924         336,77           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Nother no				
Long-term liabilities, current portion         7,394         264,050         66,0           Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Other non-current liabilities, others         5,725,957         6,753,797         7,094,6	Other current liabilities			256,93
Long-term borrowings, current portion         7,394         264,050         66,0           Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         148,561         114,708         92,00           Other non-current liabilities         1,111,864         945,018         987,33           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities, others         5,725,957         6,753,797         7,094,6	Long-term liabilities, current portion	,		
Current lease obligations payable         13,129         13,028         12,4           Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         148,561         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         378,197         306,924         336,7           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities, others         5,725,957         6,753,797         7,094,6				66,00
Other current liabilities, others         21,614         115,057         178,4           Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities         7,278,025         5,694,071         6,015,3           Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,3           Deferred tax liabilities         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         378,197         306,924         336,7           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6				
Total current liabilities         7,278,025         5,752,976         4,915,5           Non-current liabilities	• • •			
Non-current liabilities         4,465,532         5,694,071         6,015,33           Deferred tax liabilities         148,561         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6	Total current liabilities			4,915,54
Non-current portion of non-current borrowings         4,465,532         5,694,071         6,015,33           Deferred tax liabilities         148,561         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6	Non-current liabilities	, -,	-, -,	,,-
Deferred tax liabilities         148,561         114,708         92,0           Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6		4,465,532	5.694.071	6.015.3
Other non-current liabilities         1,111,864         945,018         987,3           Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6				92,0
Long-term notes and accounts payable         187,298         193,742         196,5           Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6				
Non-current lease obligations payable         187,298         193,742         196,5           Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6				196,5
Long-term deferred revenue         378,197         306,924         336,7           Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6				
Net defined benefit liability, non-current         119,992         168,461         150,9           Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,60				
Other non-current liabilities, others         426,377         275,891         303,0           Total non-current liabilities         5,725,957         6,753,797         7,094,6				
Total non-current liabilities         5,725,957         6,753,797         7,094,6	· · · · · · · · · · · · · · · · · · ·			
	Total liabilities	13,003,982	12,506,773	12,010,2

Unit: NT\$ thousand

Accounting Title	2018/6/30	2017/12/31	2017/6/30
ance Sheet	· · ·		
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,697,944	3,697,944	3,697,94
Total capital stock	3,697,944	3,697,944	3,697,94
Capital surplus			
Total capital surplus	2,356,486	2,202,190	2,202,08
Retained earnings			
Legal reserve	108,104	384,001	384,00
Special reserve	264,359	264,359	264,35
Unappropriated retained earnings (accumulated deficit)	655,870	(275,897)	406,20
Total retained earnings	1,028,333	372,463	1,054,56
Other equity interest			
Total other equity interest	52,027	(272,705)	(350,06
Total equity attributable to owners of parent	7,134,790	5,999,892	6,604,52
Non-controlling interests	1,221,360	1,231,777	1,250,81
Total equity	8,356,150	7,231,669	7,855,34
Total liabilities and equity	21,360,132	19,738,442	19,865,57
Equivalent issue shares of advance receipts for ordinary share	0	0	
Number of shares in entity held by entity and by its subsidiaries	0	0	

### PAN JIT INTERNATIONAL INC.

### 2018 2nd IFRS Consolidated Financial Statements

Accounting Title	2018/2nd	2017/2nd	2018/01/01 To 2018/06/30	2017/01/01 To 2017/06/30
•				1
Operating revenue	0.074.700	0.045.400	5 005 000	5 303 400
Total operating revenue	2,971,732	2,845,120	5,805,989	5,737,439
Operating costs	2 227 954	2 227 902	4 516 501	4 496 679
Total operating costs	2,337,854	2,227,893	4,516,591	4,486,678
Gross profit (loss) from operations	633,878	617,227	1,289,398	1,250,761
Gross profit (loss) from operations	633,878	617,227	1,289,398	1,250,761
Operating expenses	149.909	120 790	293,619	292.610
Selling expenses	148,808 189,204	130,789 188,575	,	283,619 371,022
Administrative expenses	,		363,436	,
Research and development expenses	81,234	86,175	169,666	180,630
Total operating expenses	419,246	405,539	826,721	835,271
Net operating income (loss)	214,632	211,688	462,677	415,490
Non-operating income and expenses				
Other income	54.000	150.005	110.050	
Total other income	51,830	150,695	118,253	302,389
Other gains and losses				(= ( = = =
Other gains and losses, net	87,550	10,185	79,371	(54,096)
Finance costs		00 5 10	74.450	70 505
Finance costs, net	38,382	32,546	74,458	73,535
Share of profit (loss) of associates and joint ventures accounted for using equity method	( , , , , , , , , , , , , , , , , , , ,		()	(10.000)
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(14,971)	(4,131)	(25,957)	(10,323)
Total non-operating income and expenses	86,027	124,203	97,209	164,435
Profit (loss) from continuing operations before tax	300,659	335,891	559,886	579,925
Tax expense (income)				
Total tax expense (income)	44,255	67,085	89,907	105,506
Profit (loss) from continuing operations	256,404	268,806	469,979	474,419
Profit (loss)	256,404	268,806	469,979	474,419
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	264,998	0	470,840	C
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(186)	0	(11,644)	C
Components of other comprehensive income that will not be reclassified to profit or loss	265,184	0	482,484	C
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	31,312	129,416	63,784	(199,134)
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	(40,029)	0	(26,872)
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6,715	16,735	5,385	(25,306)
Components of other comprehensive income that will be reclassified to profit or loss	24,597	72,652	58,399	(200,700)
Total other comprehensive income	289,781	72,652	540,883	(200,700)
Total comprehensive income	546,185	341,458	1,010,862	273,719
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	260,675	203,457	482,683	330,016
Profit (loss), attributable to non-controlling interests	(4,271)	65,349	(12,704)	144,403
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	518,671	300,607	983,857	243,928
Comprehensive income, attributable to non-controlling interests	27,514	40,851	27,005	29,791
Basic earnings per share				
Total basic earnings per share	0.71	0.55	1.31	0.89
Diluted earnings per share				
Total diluted earnings per share	0.70	0.55	1.30	0.89

## PAN JIT INTERNATIONAL INC. 2018 2nd IFRS Consolidated Financial Statements

Accounting Title	2018/01/01 To 2018/06/30	2017/01/01 To 2017/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	559,886	579,92
Profit (loss) before tax	559,886	579,92
Adjustments		
Adjustments to reconcile profit (loss) Depreciation expense	450,930	476,49
Amortization expense	11,088	24,14
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	15,514	(10,768
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(12,373)	1,29
Interest expense	74,458	73,53
Interest income	(3,426)	(4,237
Dividend income	(12,831)	(8,409
Share of loss (profit) of associates and joint ventures accounted for using equity method	25,957	10,32
Loss (gain) on disposal of property, plan and equipment	(31,438)	3,05
Loss (gain) on disposal of investments Impairment loss on financial assets	(4,125)	22 9,00
Impairment loss on non-financial assets	238	2,58
Reversal of impairment loss on non-financial assets	(3,838)	(1,089
Other adjustments to reconcile profit (loss)	8,097	(205,271
Total adjustments to reconcile profit (loss)	518,251	370,88
Changes in operating assets and liabilities		
Changes in operating assets		
Adjustments for decrease (increase) in financial assets held for trading	0	1,06
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	(46,284)	
Decrease (increase) in notes receivable	465,871	(242,179
Decrease (increase) in accounts receivable Decrease (increase) in accounts receivable due from related parties	(349,907) 28,413	197,88
Decrease (increase) in accounts receivable due nom related parties	(92,034)	4,61
Decrease (increase) in other receivable due from related parties	66,430	(34,677
Adjustments for decrease (increase) in inventories	(298,437)	(182,241
Decrease (increase) in prepayments	53,866	(46,537
Adjustments for decrease (increase) in other current assets	(27,513)	(38,892
Total changes in operating assets	(199,595)	(449,159
Changes in operating liabilities		
Adjustments for increase (decrease) in financial liabilities held for trading	0	(4,465
Increase (decrease) in contract liabilities	134,601	405.00
Increase (decrease) in notes payable Increase (decrease) in accounts payable	(287,138)	125,36
Increase (decrease) in accounts payable to related parties	(38,455) 45,116	289,49
Increase (decrease) in other payable to related parties	(171,727)	224,32
Adjustments for increase (decrease) in other current liabilities	(93,404)	(28,740
Increase (decrease) in net defined benefit liability	(48,469)	1,28
Total changes in operating liabilities	(459,476)	620,08
Total changes in operating assets and liabilities	(659,071)	170,92
Total adjustments	(140,820)	541,81
Cash inflow (outflow) generated from operations	419,066	1,121,73
Interest received	3,426	4,23
Income taxes refund (paid) Net cash flows from (used in) operating activities	(70,331) 352,161	(63,430
Cash flows from (used in) investing activities	352,101	1,002,04
Acquisition of financial assets at amortised cost	(36,744)	
Proceeds from disposal of investments in debt instrument without active market	0	46,17
Acquisition of financial assets at cost	0	(18,479
Proceeds from disposal of subsidiaries	160,518	
Acquisition of property, plant and equipment	(376,933)	(286,117
Proceeds from disposal of property, plant and equipment	405,130	4,03
Increase in refundable deposits	(8,107)	
Decrease in refundable deposits	0	64,08
Acquisition of intangible assets	(11,029)	(22,285
Proceeds from disposal of intangible assets	7,629	5
Net cash inflows from business combination	17,378	1041
Increase in other non-current assets	(149,745) (202,338)	(313

	Un	it: NT\$ thousand
Accounting Title	2018/01/01 To 2018/06/30	2017/01/01 To 2017/06/30
Statement of cash flows	·	
Dividends received	12,831	8,409
Net cash flows from (used in) investing activities	(181,410)	(564,686)
Cash flows from (used in) financing activities		
Increase in short-term loans	1,348,264	232,809
Increase in short-term notes and bills payable	744,736	164,929
Repayments of long-term debt	(1,526,726)	(38,003)
Decrease in lease payable	(5,414)	(169,000)
Increase in other non-current liabilities	150,486	30,117
Cash dividends paid	(12,433)	(13,952)
Interest paid	(73,880)	(75,321)
Change in non-controlling interests	0	166,545
Other financing activities	0	(164,628)
Net cash flows from (used in) financing activities	625,033	133,496
Effect of exchange rate changes on cash and cash equivalents	(68,396)	(288,180)
Net increase (decrease) in cash and cash equivalents	727,388	343,173
Cash and cash equivalents at beginning of period	959271	875026
Cash and cash equivalents at end of period	1,686,659	1,218,199
Cash and cash equivalents reported in the statement of financial position	1,686,659	1,218,199

### PAN JIT INTERNATIONAL INC. 2018/06/30 Statement of Stockholders' Equity

Unit: NT\$ thous													t: NT\$ thousand		
	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriate d retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Unrealized gains (losses) on available- for-sale financial assets	Others	Total other equity interest	Total equity attributable to owners of parent	Non- controlling interests	Total equity
Equity	3,697,944	3,697,944	2,202,190	384,001	264,359	(275,897)	372,463	(453,921)	0	184,923	(3,707)	(272,705)	5,999,892	1,231,777	7,231,669
Effects of retrospective application and retrospective restatement	0	0	0	0	0	181,470	181,470	0	7,149	(184,923)	0	(177,774)	3,696	0	3,696
Equity at beginning of period after adjustments	3,697,944	3,697,944	2,202,190	384,001	264,359	(94,427)	553,933	(453,921)	7,149	0	(3,707)	(450,479)	6,003,588	1,231,777	7,235,365
Legal reserve used to offset accumulated deficits				(275,897)		275,897	0						0		0
Profit (loss)						482,683	482,683						482,683	(12,704)	469,979
Other comprehensive income								46,271	454,903			501,174	501,174	39,709	540,883
Total comprehensive income						482,683	482,683	46,271	454,903	0	0	501,174	983,857	27,005	1,010,862
Changes in ownership interests in subsidiaries			157,515										157,515	(145,295)	12,220
Changes in non-controlling interests			0										0	110,349	110,349
Others			(3,219)			(8,283)	(8,283)				1,332	1,332	(10,170)	(2,476)	(12,646)
Increase (decrease) in equity	0	0	154,296	(275,897)	0	750,297	474,400	46,271	454,903	0	1,332	502,506	1,131,202	(10,417)	1,120,785
Equity	3,697,944	3,697,944	2,356,486	108,104	264,359	655,870	1,028,333	(407,650)	462,052	0	(2,375)	52,027	7,134,790	1,221,360	8,356,150

#### PAN JIT INTERNATIONAL INC.

#### 2017/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriate d retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other	Unrealized gains (losses) on available- for-sale financial assets	Others	Total other equity interest	Total equity attributable to owners of parent	Non- controlling interests	Total equity
Equity	3,697,944	3,697,944	2,348,607	342,511	209,894	414,896	967,301	(388,534)	0	132,056	(7,881)	(264,359)	6,749,493	1,457,659	8,207,152
Legal reserve appropriated				41,490		(41,490)	0						0		0
Special reserve appropriated					54,465	(54,465)	0						0		0
Cash dividends of ordinary share						(221,877)	(221,877)						(221,877)		(221,877)
Cash dividends from capital surplus			(147,918)										(147,918)		(147,918)
Profit (loss)						330,016	330,016						330,016	144,403	474,419
Other comprehensive income								(121,525)		35,437		(86,088)	(86,088)	(114,612)	(200,700)
Total comprehensive income						330,016	330,016	(121,525)		35,437		(86,088)	243,928	29,791	273,719
Changes in ownership interests in subsidiaries						(20,877)	(20,877)						(20,877)	(213,989)	(234,866)
Changes in non-controlling interests														(24,962)	(24,962)
Others			1,393								386	386	1,779	2,316	4,095
Increase (decrease) in equity	0	0	(146,525)	41,490	54,465	(8,693)	87,262	(121,525)	0	35,437	386	(85,702)	(144,965)	(206,844)	(351,809)
Equity	3,697,944	3,697,944	2,202,082	384,001	264,359	406,203	1,054,563	(510,059)	0	167,493	(7,495)	(350,061)	6,604,528	1,250,815	7,855,343