Provided by: Taiwan Speciality Chemicals Corporation

Finacial year: Yearly Unit: NT\$ thousand

Accounts receivable, net 93,829 71,716 87,70 Other receivables due from related parties 234 138 15	Accounting Title	2023/06/30	2022/12/31	2022/06/30
Cash and cash equivalents 87,610 114,600 131,64 Accounts receivable, net 93,829 71,716 87,70 Other receivables due from related parties 234 138 15 Current inventories 194,145 185,963 151,97 Other current assets 2,650 2,761 3,05 Total current assets 2,650 2,761 3,05 Non-current assets 373,468 355,77 374,56 Non-current assets 20 299 44 Ripht-of-use assets 204 299 45 Intangible assets 20,504 20,504 18,90 Deferred tax assets 20,504 20,504 18,90 Other non-current assets 11,985 4,419 3,22 Total assets 11,986 4,419 3,22 Total assets 11,986 4,419 3,22 Total assets 11,800,326 1,800,626 1,800,626 Current liabilities 13,391 13,775 17,55 <				
Accounts receivables, net	Current assets			
Accounts receivable, net	Cash and cash equivalents	87,610	114,600	131,645
Other receivables due from related parties 234 138 15 Current inventories 194,145 165,963 151,97 Other current assets 2,660 2,761 3,05 Total current assets 378,468 355,178 374,56 Non-current assets 378,468 355,178 374,56 Non-current assets 204 299 44 Property, plant and equipment 1,387,967 1,419,447 1,411,61 Right-of-use assets 204 299 44 Intangible assets 20,504 20,504 20,504 Intangible assets 20,504 20,504 18,90 Other non-current assets 11,985 4,419 3,22 Total non-current assets 11,803,315 1,800,828 1,808,90 Current liabilities 1,803,315 1,800,828 1,808,90 Current liabilities 31,391 13,775 17,50 Other payables to related parties 93 276 23 Other payables to related parties 93 <t< td=""><td>·</td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>87,700</td></t<>	·	· · · · · · · · · · · · · · · · · · ·		87,700
Current inventories 194,145 165,963 151,97 Other current assets 2,650 2,761 3,05 Total current assets 378,468 355,178 374,568 Non-current assets 378,468 355,178 374,568 Property, plant and equipment 1,387,967 1,419,447 1,411,611 Right-of-use assets 204 299 44 Intangible assets 20,504 20,504 20,504 Intangible assets 20,504 20,504 18,98 Other non-current assets 11,985 4,419 3,22 Total assets 1,421,847 1,445,650 1,434,3 Total assets 1,800,315 1,800,828 1,808,95 Current liabilities 31,391 13,775 17,50 Accounts payable 31,391 13,775 17,50 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532	Other receivables due from related parties	234	138	191
Total current assets 378,468 355,178 374,56 Non-current assets 1,387,967 1,419,447 1,411,61 Right-of-use assets 204 299 48 Intangible assets 2,0504 2,0504 18,90 Other non-current assets 11,887 981 98 Other non-current assets 11,985 4,419 3,22 Total non-current assets 1,421,847 1,445,650 1,434,33 Total assets 1,421,847 1,445,650 1,434,33 Total assets 1,800,315 1,800,828 1,808,90 Current liabilities 1,800,315 1,800,828 1,808,90 Current liabilities 31,391 13,775 17,50 Other payables to related parties 93 276 23 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,50 Non-current liabilities 166,544 105,532 177,50 Other non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 198 366 56 Total liabilities 166,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,36 Total share Capital 1,382,366 1,382,366 1,382,36 Total retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 3	, ,	194,145	165,963	151,975
Total current assets 378,468 355,178 374,56 Non-current assets 1,387,967 1,419,447 1,411,61 Right-of-use assets 204 299 48 Intangible assets 2,0504 2,0504 18,90 Other non-current assets 11,887 981 98 Other non-current assets 11,985 4,419 3,22 Total non-current assets 1,421,847 1,445,650 1,434,33 Total assets 1,421,847 1,445,650 1,434,33 Total assets 1,800,315 1,800,828 1,808,90 Current liabilities 1,800,315 1,800,828 1,808,90 Current liabilities 31,391 13,775 17,50 Other payables to related parties 93 276 23 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,50 Non-current liabilities 166,544 105,532 177,50 Other non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 198 366 56 Total liabilities 166,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,36 Total share Capital 1,382,366 1,382,366 1,382,36 Total retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 3	Other current assets	2,650	2,761	3,056
Property, plant and equipment	Total current assets	378,468	355,178	374,567
Right-of-use assets	Non-current assets			
Intangible assets	Property, plant and equipment	1,387,967	1,419,447	1,411,615
Deferred tax assets 20,504 20,504 18,90	· ·	204	299	491
Other non-current assets 11,885 4,419 3,22 Total non-current assets 1,421,847 1,445,650 1,434,33 Total assets 1,800,315 1,800,628 1,808,90 Current liabilities 2 2 1,800,315 1,800,628 1,808,90 Other payables 31,391 13,775 17,50 17,50 110,646 19,443 106,75 20 20 20 276 23 20 24,414 72,038 53,06 23 24,414 72,038 53,06 24,414 72,038 53,06 105,532 177,56 177,56 Non-current liabilities 166,544 105,532 177,56 Non-current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 56 56 Total non-current liabilities 196 366 56 56 56 56 56 56 56 56 56 56 56 56 56 56 56 56 56 56 5	Intangible assets	1,187	981	94
Total non-current assets	Deferred tax assets	-	20,504	18,908
Total assets 1,800,315 1,800,828 1,800,90 Current liabilities 31,391 13,775 17,50 Other payables 110,646 19,443 106,75 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196 366 56 Total solities 196 366 56 Total solitities 1,382,366 1,382,366 <td>Other non-current assets</td> <td>11,985</td> <td>4,419</td> <td>3,225</td>	Other non-current assets	11,985	4,419	3,225
Current liabilities 31,391 13,775 17,50 Other payables 110,646 19,443 106,75 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,56 Non-current liabilities 166,544 105,532 177,56 Other non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 166,740 105,888 178,12 Share capital 1,382,366 1,382,366 1,382,36 Ordinary share 1,382,366 1,382,366 1,382,36 Total Share Capital 1,382,366 1,382,366 1,382,366 Unappropriated retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,	Total non-current assets	1,421,847	1,445,650	1,434,333
Accounts payable 31,391 13,775 17,50 Other payables 110,646 19,443 106,75 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 196 366 56 Total share capital 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,828 1,808,90 Number of s	Total assets	1,800,315	1,800,828	1,808,900
Other payables 110,646 19,443 106,75 Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 196 366 56 Total share capital 105,898 178,12 Ordinary share 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue	Current liabilities			
Other payables to related parties 93 276 23 Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 Other non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 166,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 1,382,366 1,382,366 1,382,366 Unappropriated retained earnings (accumulated deficit) 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	Accounts payable	31,391	13,775	17,508
Other current liabilities 24,414 72,038 53,06 Total current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 166,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0		-		106,754
Total current liabilities 166,544 105,532 177,56 Non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 1,382,366 1,382,366 1,382,366 Unappropriated retained earnings (accumulated deficit) 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	1, 2			237
Non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 196 366 56 Total liabilities 166,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	Other current liabilities	24,414	72,038	53,063
Other non-current liabilities 196 366 56 Total non-current liabilities 196 366 56 Total liabilities 166,740 105,898 178,12 Share capital 0rdinary share 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0		166,544	105,532	177,562
Total non-current liabilities 196 366 56 Total liabilities 166,740 105,898 178,12 Share capital 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0				
Total liabilities 166,740 105,898 178,12 Share capital 0rdinary share 1,382,366	Other non-current liabilities	196	366	567
Share capital Cordinary share 1,382,366				567
Ordinary share 1,382,366 1,382,366 1,382,366 Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	Total liabilities	166,740	105,898	178,129
Total Share Capital 1,382,366 1,382,366 1,382,366 Retained earnings Unappropriated retained earnings (accumulated deficit) 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	'			
Retained earnings 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0				1,382,366
Unappropriated retained earnings (accumulated deficit) 251,209 312,564 248,40 Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	•	1,382,366	1,382,366	1,382,366
Total retained earnings 251,209 312,564 248,40 Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	•			
Total equity 1,633,575 1,694,930 1,630,77 Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0			·	248,405
Total liabilities and equity 1,800,315 1,800,828 1,808,90 Number of share capital awaiting retirement 0 Equivalent issue shares of advance receipts for ordinary share 0 0		-	·	248,405
Number of share capital awaiting retirement 0 0 Equivalent issue shares of advance receipts for ordinary share 0 0	, ,	1,633,575	1,694,930	1,630,771
Equivalent issue shares of advance receipts for ordinary share 0 0		1,800,315	1,800,828	1,808,900
	Number of share capital awaiting retirement	0	0	0
Number of shares in entity held by entity and by its subsidiaries 0		0	0	0
	Number of shares in entity held by entity and by its subsidiaries	0	0	0

Provided by: Taiwan Speciality Chemicals Corporation Finacial year: Yearly Unit: NT\$ thousand

Accounting Title	Six Months Ended June 30	Six Months Ended June 30
Income Statement		
Total operating revenue	206,503	295,806
Total operating costs	139,187	136,217
Gross profit (loss) from operations	67,316	159,589
Gross profit (loss) from operations	67,316	159,589
Operating expenses		
Selling expenses	7,064	7,144
Administrative expenses	19,708	19,519
Research and development expenses	9,433	10,726
Total operating expenses	36,205	37,389
Net operating income (loss)	31,111	122,200
Non-operating income and expenses		
Total interest income	631	34
Total other income	877	842
Other gains and losses, net	28	1,958
Finance costs, net	1	127
Total non-operating income and expenses	1,535	2,707
Profit (loss) from continuing operations before tax	32,646	124,907
Total tax expense (income)	0	-18,908
Profit (loss) from continuing operations	32,646	143,815
Profit (loss)	32,646	143,815
Total comprehensive income	32,646	143,815
Basic earnings per share		
Total basic earnings per share	0.24	1.04
Diluted earnings per share		
Total diluted earnings per share	0.24	1.04
	· · ·	

Provided by: Taiwan Speciality Chemicals Corporation

Finacial year: Yearly Unit: NT\$ thousand

Unit: N1\$ thousand		
Accounting Title	Six Months Ended June 30	Six Months Ended June 30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	32,646	124,907
Profit (loss) before tax	32,646	124,907
Depreciation expense	61,535	70,043
Amortization expense	123	54
Interest expense	1	127
Interest income	-631	-34
Loss (gain) on disposal of property, plan and equipment	383	132
Other adjustments to reconcile profit (loss)	-426	-50
Total adjustments to reconcile profit (loss)	60,985	70,272
Decrease (increase) in accounts receivable	-22,113	-16,582
Decrease (increase) in other receivable due from related parties	-96	259
Decrease (increase) in inventories	-27,756	-17,178
Decrease (increase) in other operating assets	159	-704
Total changes in operating assets	-49,806	-34,205
Increase (decrease) in accounts payable	17,616	6,605
Increase (decrease) in other payable to related parties	-183	124
Increase (decrease) in other operating liabilities	-10.920	5,054
Total changes in operating liabilities	6,513	11,783
Total changes in operating assets and liabilities	-43,293	-22,422
Total adjustments	17,692	47,850
Cash inflow (outflow) generated from operations	50,338	172,757
Interest received	631	34
Interest paid	0	-127
Income taxes refund (paid)	-48	-3
Net cash flows from (used in) operating activities	50,921	172,661
Cash flows from (used in) investing activities	· ·	·
Acquisition of property, plant and equipment	-77,435	-38,593
Proceeds from disposal of property, plant and equipment	0	174
Increase in refundable deposits	0	-199
Decrease in refundable deposits	25	0
Acquisition of intangible assets	-330	0
Net cash flows from (used in) investing activities	-77,740	-38,618
Cash flows from (used in) financing activities	, -	,
Repayments of long-term debt	0	-60,000
Increase in guarantee deposits received	-75	0
Decrease in guarantee deposits received	0	15
Payments of lease liabilities	-96	-197
Net cash flows from (used in) financing activities	-171	-60,182
Net increase (decrease) in cash and cash equivalents	-26,990	73,861
Cash and cash equivalents at beginning of period	114,600	57,784
Cash and cash equivalents at beginning of period	87,610	131,645
Cash and cash equivalents at end of period Cash and cash equivalents reported in the statement of financial position	87,610	131,645
Cash and Cash equivalents reported in the statement of infancial position	01,010	131,043

Provided by: Taiwan Speciality Chemicals Corporation

Finacial year: Yearly Unit: NT\$ thousand

2023/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Total other equity interest	Treasury shares Total equity
Equity at beginning of period	1,382,366	1,382,366	0	19,445	293,119	312,564	0	1,694,930
Legal reserve appropriated	0	0	0	20,797	-20,797	0	0	0
Cash dividends of ordinary share	0	0	0	0	-94,001	-94,001	0	-94,001
Profit (loss)	0	0	0	0	32,646	32,646	0	32,646
Total comprehensive income	0	0	0	0	32,646	32,646	0	32,646
Total increase (decrease) in equity	0	0	0	20,797	-82,152	-61,355	0	-61,355
Equity at end of period	1,382,366	1,382,366	0	40,242	210,967	251,209	0	1,633,575

2022/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Unit: NT\$ thousand								
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Total other equity interest Treasury shares	Total equity
Equity at beginning of period	1,382,366	1,382,366	C	0	194,444	194,444	0	1,576,810
Legal reserve appropriated	0	0	C	19,444	-19,444	0	0	0
Cash dividends of ordinary share	. 0	0	C	0	-89,854	-89,854	0	-89,854
Profit (loss)	0	0	C	0	143,815	143,815	0	143,815
Total comprehensive income	0	0	C	0	143,815	143,815	0	143,815
Total increase (decrease) in equity	0	0	C	19,444	34,517	53,961	0	53,961
Equity at end of period	1,382,366	1.382.366	C	19,444	228.961	248.405	0	1.630.771