## 6906 Groundhog Inc. 2024Q4 Consolidated Financial Report

Unit: NT\$ thousands

Balance S	Sheet		
Code	Accounting Title	2024/12/31	2023/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	856,246	494,126
1136	Current financial assets at amortised cost	48,079	6,142
1137	Current financial assets at amortised cost	48,079	6,142
1140	Current contract assets	162,306	93,706
1170	Accounts receivable, net	53,475	48,486
1470	Other current assets	6,070	4,575
11XX	Total current assets	1,126,176	647,035
	Non-current assets		
1600	Property, plant and equipment	3,334	5,840
1755	Right-of-use assets	8,063	17,738
1900	Other non-current assets	4,907	5,550
1990	Other non-current assets, others	4,907	5,550
1995	Other non-current assets, others	4,907	5,550
15XX	Total non-current assets	16,304	29,128
1XXX	Total assets	1,142,480	676,163
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2130	Current contract liabilities	45,121	37,559
2170	Accounts payable	1,056	990
2200	Other payables	66,875	60,594
2230	Current tax liabilities	37,518	27,559
2280	Current lease liabilities	8,937	10,541
2300	Other current liabilities	18,412	850
21XX	Total current liabilities	177,919	138,093
	Non-current liabilities		
2580	Non-current lease liabilities	0	8,937
2600	Other non-current liabilities	10,473	8,906
2670	Other non-current liabilities, others	10,473	8,906
25XX	Total non-current liabilities	10,473	17,843
2XXX	Total liabilities	188,392	155,936
	Equity		
	Equity attributable to owners of parent		
	Share capital		
3110	Ordinary share	335,374	305,424
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3100	Total Share Capital	335,374	305,424
	Capital surplus		
3200	Total capital surplus	461,225	78,102
	Retained earnings		
3310	Legal reserve	33,377	22,537
3350	Unappropriated retained earnings (accumulated deficit)	119,806	111,796
3351	Accumulated profit and loss	119,806	111,796
3300	Total retained earnings	153,183	134,333
	Other equity interest		
3400	Total other equity interest	4,306	2,368
31XX	Total equity attributable to owners of parent	954,088	520,227
3XXX	Total equity	954,088	520,227
3X2X	Total liabilities and equity	1,142,480	676,163
3997	Number of share capital awaiting retirement	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0

Unit: NT\$ thousands EPS Unit: NT\$

Code     Accounting Title     2024/1/11012/31     2023       Operating revenue <th></th>	
4000   Total operating revenue   393,778     Operating costs   61,484     5000   Total operating costs   61,484     5000   Gross profit (loss) from operations   332,294     5950   Gross profit (loss) from operations   332,294     0   Operating expenses   44,832     6100   Selling expenses   44,832     6200   Administrative expenses   1125,293     6450   Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9   114,467     6000   Total operating expenses   210,565     6900   Net operating income and expenses   210,565     6900   Net operating income and expenses   210,565     6900   Not-operating income and expenses   210,565     6900   Not operating oncome and expenses   210,565     7100   Total interest income   9,984     7010   Total interest income   9,984     7020   Other gains and losses, net   27,525     7000   Finance costs, net   27,525     7000   Total incontinuing operations before tax   149,254	/1/1To12/31
Charter production     Constraint     Constraint       5000     Total operating costs     61.484       5900     Gross profit (loss) from operations     332,294       5950     Gross profit (loss) from operations     332,294       600     Operating expenses     44,932       6200     Administrative expenses     41,807       6300     Research and development expenses     125,233       6460     Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9     11,4877       6000     Total operating expenses     210,566     6900       6000     Total operating income (loss)     121,729       7100     Total interest income     9,984       0     Other gains and losses     1       7020     Other gains and losses, net     17,823       7030     Finance costs, net     27,625       7040     Total ano-operating income and expenses     27,625       7050     Finance costs, net     27,625       7050     Finance costs, net     149,254       1732     Derofit (loss) from continuing operations     1	
500     Total operating costs     61,484       5800     Gross profit (loss) from operations     332,294       6950     Gross profit (loss) from operations     332,294       0     Operating expenses     44,932       6100     Selling expenses     44,932       6200     Administrative expenses     41,807       6300     Research and development expenses     125,293       6450     Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9     (1,467)       6000     Total operating expenses     210,565     5600       6100     Non-operating income (loss)     121,729     Non-operating income (loss)       7100     Total interest income     9,084     7020       7010     Total interest income     9,084     7020       7020     Other gains and losses, net     17,823     700       7031     Total non-operating income and expenses     27,525     700       7041     Tax expense (income)     30,101     755     7525     7525       7000     Total an o-operating income and expenses     27,525	371,188
Sector     State of the sector     S	
5550   Gross profit (loss) from operations   332,294     Operating expenses   44,932     6100   Selling expenses   44,932     6200   Administrative expenses   41,807     6300   Research and development expenses   125,293     6450   Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9   210,865     6000   Net operating expenses   210,865     6000   Net operating income (loss)   121,729     7100   Total operating expenses   210,865     6900   Net operating income and expenses   121,729     7100   Total interest income   9,984     7100   Total interest income   9,984     7020   Other gains and losses, net   17,823     7100   Total non-operating income and expenses   27,525     7000   Total non-operating income and expenses   27,525     7000   Total non-operating income and expenses   27,525     7000   Total non-operating income and expenses   119,153     7550   Total ax expense (income)   30,101     8000   Profit (loss) from continuing operations	66,129
Operating expenses     44,932       6100     Selling expenses     44,932       6200     Administrative expenses     41,807       6300     Research and development expenses     125,293       6450     Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9     (1,467)       6000     Total operating expenses     2210,565       6900     Net operating income (loss)     121,729       Non-operating income and expenses     121,729       Interest income     9,984       Other gains and losses, net     17,823       Finance costs     17,823       Finance costs, net     227,525       7000     Total non-operating income and expenses     27,525       7000     Total non-operating income and expenses     27,525       7000     Total non-operating income and expenses     27,525       7000     Total non-operating income and expenses     119,153       8200     Profit (loss) from continuing operations before tax     149,254       Tax expense (income)     30,101     30,101       8000     Profit (loss) from continuing operations	305,059
6100   Selling expenses   44.932     6200   Administrative expenses   41.807     6300   Research and development expenses   125.293     6450   Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9   114.677     6000   Total operating expenses   210.565     6900   Net operating income (loss)   121.729     Non-operating income (loss)   121.729     Non-operating income (loss)   121.729     Other gains and losses   9.984     Other gains and losses, net   17.823     Finance costs   17.823     Finance costs, net   282     7000   Total non-operating income and expenses   27.525     7900   Profit (loss) from continuing operations before tax   149.254     Tax expense (income)   30.101   30.101     8200   Profit (loss) from continuing operations   119.153     Other comprehensive income   119.153   30.99     Components of other comprehensive income that will not be reclassified to profit or loss   30.99     8311   Gains (losses) on remeasurements of defined benefit plans   30.99     8341 </td <td>305,059</td>	305,059
ColumnAdministrative expenses41.8076300Research and development expenses125.2936450Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9(1.467)6000Total operating expenses210.5656900Net operating income (loss)121.729Non-operating income (loss)121.729Non-operating income and expenses17100Total interest income9.984Other gains and losses17020Other gains and losses, net17.823Finance costs227050Finance costs, net2.827000Total non-operating income and expenses27.5257900Profit (loss) from continuing operations before tax149.2547850Total tax expense (income)30.1018000Profit (loss) from continuing operations119.153Other comprehensive income11Components of other comprehensive income that will not be reclassified to profit or loss3098310Components of other comprehensive income that will not be reclassified to profit or loss3098311Exchange differences on translation2.4228399Income tax related to components of other comprehensive income that will be reclassified to profit or loss309	
Finance costs     125,283       7000     Total operating expenses     125,293       6450     accordance with IFRS 9     210,565       6000     Total operating expenses     210,565       6900     Net operating income (loss)     121,729       Non-operating income (loss)     121,729       Non-operating income and expenses     1       Interest income     9,984       Other gains and losses     1       7020     Other gains and losses, net     17,823       Finance costs     282       7000     Total on-operating income and expenses     27,525       7900     Profit (loss) from continuing operations before tax     149,254       Tax expense (income)     30,101       8000     Profit (loss) from continuing operations     119,153       810     Other comprehensive income that will not be reclassified to profit or loss     309       8311     Gains (losses) on remeasurements of defined benefit plans     309       8311     Gains (losses) on remeasurements of defined benefit plans     309       8311     Gains (losses) on remeasurements of defined benefit plans     309	43,859
Interest income present gain and reversal of impairment loss) determined in accordance with IFRS 9     11,467       6450     Total operating expenses     210,565       6900     Net operating income (loss)     121,729       Non-operating income (loss)     121,729       Non-operating income and expenses     1       Interest income     9,984       Other gains and losses     9,984       Other gains and losses, net     17,823       Finance costs     221,525       7000     Total on-operating income and expenses     282       7000     Total non-operating income and expenses     27,525       7000     Total non-operating income and expenses     27,525       7000     Total non-operating income and expenses     27,525       7000     Total tax expense (income)     30,101       8000     Profit (loss) from continuing operations before tax     149,254       Tax expense (income)     30,101     119,153       8200     Profit (loss) from continuing operations     119,153       8200     Profit (loss) from continuing operations     119,153       8200     Profit (loss) from continuing operations <td>43,728</td>	43,728
Orceaccordance with IFRS 9C(1.467)6000Total operating expenses210,5656900Net operating income (loss)121,729Non-operating income and expenses1Interest income9,9847100Total interest income9,984Other gains and losses17,8237020Other gains and losses, net17,8237050Finance costs2827000Total non-operating income and expenses27,5257000Profit (loss) from continuing operations before tax149,2547350Total ax expense (income)30,1018000Profit (loss) from continuing operations119,1538200Profit (loss) from continuing operations119,1538201Components of other comprehensive income that will not be reclassified to profit or loss3098311Gains (losses) on remeasurements of defined benefit plans3098312Components of other comprehensive income that will not be reclassified to profit or loss3098361Exchange differences on translation2,4228389Income tax related to components of other comprehensive income that will be reclassified to profit or loss3098364Exchange differences on translation2,422	94,597
Product protocol     121,729       Non-operating income (loss)     121,729       Non-operating income and expenses     1       Interest income     9,984       Other gains and losses     9,984       Other gains and losses, net     17,823       Finance costs     17,823       Finance costs, net     282       7000     Total non-operating income and expenses     27,525       7900     Fortal non-operating income and expenses     27,525       7900     Profit (loss) from continuing operations before tax     149,254       Tax expense (income)     30,101       8000     Profit (loss) from continuing operations     119,153       Other comprehensive income     119,153     119,153       Other comprehensive income that will not be reclassified to profit or loss     309       8311     Gains (losses) on remeasurements of defined benefit plans     309       8310     Components of other comprehensive income that will not be reclassified to profit or loss     309       8361     Exchange differences on translation     2,422       8361     Exchange differences on translation     2,422       836	(2,053)
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7900Profit (loss) from continuing operations before tax149,254Tax expense (income)149,2547950Total tax expense (income)30,1018000Profit (loss) from continuing operations119,1538200Profit (loss) from continuing operations119,1530 ther comprehensive income119,1530 ther comprehensive income108311Gains (losses) on remeasurements of defined benefit plans3098310Components of other comprehensive income that will not be reclassified to profit or loss3098361Exchange differences on translation2,4228399Income tax related to components of other comprehensive income that will be reclassified to profit or loss484	10,973
Tax expense (income)Image: constraint of the components of other comprehensive income that will be reclassified to profit or lossImage: constraint of the comprehensive income that will be reclassified to profit or loss8310Components of other comprehensive income that will not be reclassified to profit or lossImage: constraint of the comprehensive income that will not be reclassified to profit or loss8311Gains (losses) on remeasurements of defined benefit plansImage: constraint of the comprehensive income that will not be reclassified to profit or loss8310Components of other comprehensive income that will be reclassified to profit or lossImage: constraint of the comprehensive income that will be reclassified to profit or loss8361Exchange differences on translation2,4228399Income tax related to components of other comprehensive income that will be reclassified to profit or loss484	135,901
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8311   Gains (losses) on remeasurements of defined benefit plans   309     8310   Components of other comprehensive income that will not be reclassified to profit or loss   309     Components of other comprehensive income that will be reclassified to profit or loss   309     8361   Exchange differences on translation   2,422     8399   Income tax related to components of other comprehensive income that will be   484	
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Components of other comprehensive income that will be reclassified to profit or loss      8361   Exchange differences on translation   2,422     8399   Income tax related to components of other comprehensive income that will be reclassified to profit or loss   484	(1,477)
8361   Exchange differences on translation   2,422     8399   Income tax related to components of other comprehensive income that will be reclassified to profit or loss   484	(1,477)
8361   Exchange differences on translation   2,422     8399   Income tax related to components of other comprehensive income that will be reclassified to profit or loss   484	
8399 Income tax related to components of other comprehensive income that will be 484   484 484	(31)
	(6)
	(25)
8300 Total other comprehensive income 2,247	(1,502)
8500 Total comprehensive income 121,400	108,380
Profit (loss), attributable to:	
8610 Profit (loss), attributable to owners of parent 119,153	109,882
Comprehensive income attributable to:	
8710 Comprehensive income, attributable to owners of parent 121,400	108,380

	Basic earnings per share		
9750	Total basic earnings per share	3.56	3.60
	Diluted earnings per share		
9850	Total diluted earnings per share	3.55	3.47

Unit: NT\$ thousands

	I\$ thousands nts of Cash Flows		
Code	Accounting Title	2024/1/1To12/31	2023/1/1To12/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	149,254	135,901
A10000	Profit (loss) before tax	149,254	135,901
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	12,508	12,422
A20200	Amortization expense	336	335
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(1,467)	(2,053)
A20900	Interest expense	282	468
A21200	Interest income	(9,984)	(6,323)
A21900	Share-based payments	2,242	0
A23200	Loss (gain) on disposal of investments accounted for using equity method	440	0
A20010	Total adjustments to reconcile profit (loss)	4,357	4,849
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31125	Decrease (increase) in contract assets	(67,155)	(26,811)
A31150	Decrease (increase) in accounts receivable	(10,750)	22,954
A31240	Adjustments for decrease (increase) in other current assets	(1,351)	1,115
A31000	Total changes in operating assets	(79,256)	(2,742)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	13,208	(22,273)
A32150	Increase (decrease) in accounts payable	67	36
A32180	Increase (decrease) in other payable	6,280	1,787
A32230	Adjustments for increase (decrease) in other current liabilities	17,562	9,131
A32240	Increase (decrease) in net defined benefit liability	699	342
A32000	Total changes in operating liabilities	37,816	(10,977)
A30000	Total changes in operating assets and liabilities	(41,440)	(13,719)
A20000	Total adjustments	(37,083)	(8,870)
A33000	Cash inflow (outflow) generated from operations	112,171	127,031
A33100	Interest received	9,889	6,343
A33500	Income taxes refund (paid)	(19,617)	(21,267)
AAAA	Net cash flows from (used in) operating activities	102,443	112,107
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(41,937)	200,960
B02700	Acquisition of property, plant and equipment	(327)	(2,090)
B09900	Other investing activities	(138)	(211)
BBBB	Net cash flows from (used in) investing activities	(42,402)	198,659
	Cash flows from (used in) financing activities		
C04020	Payments of lease liabilities	(10,800)	(9,900)

C04500	Cash dividends paid	(100,612)	(103,978)
C04600	Proceeds from issuing shares	410,831	0
CCCC	Net cash flows from (used in) financing activities	299,419	(113,878)
DDDD	Effect of exchange rate changes on cash and cash equivalents	2,660	(188)
EEEE	Net increase (decrease) in cash and cash equivalents	362,120	196,700
E00100	Cash and cash equivalents at beginning of period	494,126	297,426
E00200	Cash and cash equivalents at end of period	856,246	494,126
E00210	Cash and cash equivalents reported in the statement of financial position	856,246	494,126

Unit: NT\$ thousands

Statements of Change in Equity											
		3110	3100	3200	3310	3350	3300	3410	3400	31XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Total equity
A1	Equity at beginning of period	305,424	305,424	78,102	22,537	111,796	134,333	2,368	2,368	520,227	520,227
B1	Legal reserve appropriated	0	0	0	10,840	(10,840)	0	0	0	0	0
В3	Special reserve appropriated	0	0	0	0	0	0	0	0	0	0
В5	Cash dividends of ordinary share	0	0	0	0	(100,612)	(100,612)	0	0	(100,612)	(100,612)
D1	Profit (loss)	0	0	0	0	119,153	119,153	0	0	119,153	119,153
D3	Other comprehensive income	0	0	0	0	309	309	1,938	1,938	2,247	2,247
D5	Total comprehensive income	0	0	0	0	119,462	119,462	1,938	1,938	121,400	121,400
E1	Issue of shares	29,950	29,950	380,881	0	0	0	0	0	410,831	410,831
N1	Share-based payments	0	0	2,242	0	0	0	0	0	2,242	2,242
Y1	Total increase (decrease) in equity	29,950	29,950	383,123	10,840	8,010	18,850	1,938	1,938	433,861	433,861
Z1	Equity at end of period	335,374	335,374	461,225	33,377	119,806	153,183	4,306	4,306	954,088	954,088

Unit: NT\$ thousands

	Last year's Statements of Change in Equity										
		3110	3100	3200	3310	3350	3300	3410	3400	31XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Total equity
A1	Equity at beginning of period	305,424	305,424	78,102	10,894	118,878	129,772	2,393	2,393	515,691	515,691
B1	Legal reserve appropriated	0	0	0	11,643	(11,643)	0	0	0	0	0
В3	Special reserve appropriated	0	0	0	0	0	0	0	0	0	0
B5	Cash dividends of ordinary share	0	0	0	0	(103,844)	(103,844)	0	0	(103,844)	(103,844)
D1	Profit (loss)	0	0	0	0	109,882	109,882	0	0	109,882	109,882
D3	Other comprehensive income	0	0	0	0	(1,477)	(1,477)	(25)	(25)	(1,502)	(1,502)
D5	Total comprehensive income	0	0	0	0	108,405	108,405	(25)	(25)	108,380	108,380
N1	Share-based payments	0	0	0	0	0	0	0	0	0	0
Y1	Total increase (decrease) in equity	0	0	0	11,643	(7,082)	4,561	(25)	(25)	4,536	4,536
Z1	Equity at end of period	305,424	305,424	78,102	22,537	111,796	134,333	2,368	2,368	520,227	520,227