2019Q1 Consolidated Financial Report

Unit: NT$ thousands

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| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年3月31日2019/3/31** | **2018年12月31日2018/12/31** | **2018年3月31日2018/3/31** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 30,074 | 40,159 | 25,090 |
| 1150 | 應收票據淨額　　Notes receivable, net | 2,011 | 4,136 | 3,446 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 59,412 | 50,080 | 36,180 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 35,208 | 33,009 | 24,742 |
| 130X | 存貨　　Current inventories | 123,960 | 112,273 | 122,787 |
| 1470 | 其他流動資產　　Other current assets | 28,524 | 24,730 | 9,376 |
| 11XX | 流動資產合計　　Total current assets | 279,189 | 264,387 | 221,621 |
|  | 非流動資產　Non-current assets |  |  |  |
| 1517 | 透過其他綜合損益按公允價值衡量之金融資產－非流動　　Non-current financial assets at fair value through other comprehensive income | 133,214 | 115,833 | 130,951 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 200,243 | 202,268 | 226,501 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 18,675 | 22,006 | 18,430 |
| 1900 | 其他非流動資產　　Other non-current assets | 13,194 | 8,897 | 8,768 |
| 15XX | 非流動資產合計　　Total non-current assets | 365,326 | 349,004 | 384,650 |
| 1XXX | 資產總計　Total assets | 644,515 | 613,391 | 606,271 |
|  | 負債及權益Liabilities and equity |  |  |  |
|  | 負債　Liabilities |  |  |  |
|  | 流動負債　　Current liabilities |  |  |  |
| 2100 | 短期借款　　　Current borrowings | 0 | 0 | 60,000 |
| 2150 | 應付票據　　　Notes payable | 0 | 1,300 | 0 |
| 2170 | 應付帳款　　　Accounts payable | 33,229 | 27,850 | 19,939 |
| 2200 | 其他應付款　　　Other payables | 31,219 | 30,367 | 28,233 |
| 2300 | 其他流動負債　　　Other current liabilities | 9,531 | 2,447 | 442 |
| 21XX | 流動負債合計　　　Total current liabilities | 73,979 | 61,964 | 108,614 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 70,312 | 75,000 | 0 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 12,174 | 12,266 | 11,250 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 20,796 | 18,114 | 17,413 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 103,282 | 105,380 | 28,663 |
| 2XXX | 負債總計　　Total liabilities | 177,261 | 167,344 | 137,277 |
|  | 權益　Equity |  |  |  |
|  | 歸屬於母公司業主之權益　　Equity attributable to owners of parent |  |  |  |
|  | 股本　　　Share capital |  |  |  |
| 3110 | 普通股股本　　　　Ordinary share | 423,735 | 423,735 | 423,735 |
| 3100 | 股本合計　　　　Total capital stock | 423,735 | 423,735 | 423,735 |
|  | 資本公積　　　Capital surplus |  |  |  |
| 3210 | 資本公積－發行溢價　　　　Capital surplus, additional paid-in capital | 29,841 | 29,841 | 29,841 |
| 3280 | 資本公積－其他　　　　Capital surplus, others | 78 | 78 | 78 |
| 3200 | 資本公積合計　　　　Total capital surplus | 29,919 | 29,919 | 29,919 |
|  | 保留盈餘　　　Retained earnings |  |  |  |
| 3350 | 未分配盈餘（或待彌補虧損）　　　　Unappropriated retained earnings (accumulated deficit) | (32,377) | (39,442) | (29,412) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | (32,377) | (39,442) | (29,412) |
|  | 其他權益　　　Other equity interest |  |  |  |
| 3420 | 透過其他綜合損益按公允價值衡量之金融資產未實現評價損益　　　　Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income | 45,977 | 31,835 | 44,752 |
| 3400 | 其他權益合計　　　　Total other equity interest | 45,977 | 31,835 | 44,752 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 467,254 | 446,047 | 468,994 |
| 3XXX | 權益總計　　Total equity | 467,254 | 446,047 | 468,994 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 644,515 | 613,391 | 606,271 |
| 3997 | 待註銷股本股數　Number of share capital awaiting retirement | 0 | 0 | 0 |
| 3998 | 預收股款（權益項下）之約當發行股數　Equivalent issue shares of advance receipts for ordinary share | 0 | 0 | 0 |
| 3999 | 母公司暨子公司所持有之母公司庫藏股股數（單位：股）　Number of shares in entity held by entity and by its subsidiaries | 0 | 0 | 0 |

單位：新臺幣仟元　每股盈餘單位：新台幣元Unit: NT$ thousands　EPS Unit: NT$

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| **綜合損益表Statement of Comprehensive Income** | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年1月1日至3月31日2019/1/1To3/31** | **2018年1月1日至3月31日2018/1/1To3/31** |
|  | 營業收入Operating revenue |  |  |
| 4000 | 營業收入合計　Total operating revenue | 102,805 | 70,884 |
|  | 營業成本Operating costs |  |  |
| 5000 | 營業成本合計　Total operating costs | 74,842 | 58,260 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 27,963 | 12,624 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 27,963 | 12,624 |
|  | 營業費用Operating expenses |  |  |
| 6100 | 推銷費用　Selling expenses | 4,022 | 2,802 |
| 6200 | 管理費用　Administrative expenses | 10,011 | 9,080 |
| 6300 | 研究發展費用　Research and development expenses | 7,030 | 6,579 |
| 6000 | 營業費用合計　Total operating expenses | 21,063 | 18,461 |
| 6900 | 營業利益（損失）Net operating income (loss) | 6,900 | (5,837) |
|  | 營業外收入及支出Non-operating income and expenses |  |  |
|  | 其他收入　Other income |  |  |
| 7010 | 其他收入合計　　Total other income | 94 | 174 |
|  | 其他利益及損失　Other gains and losses |  |  |
| 7020 | 其他利益及損失淨額　　Other gains and losses, net | 293 | (1,835) |
|  | 財務成本　Finance costs |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 222 | 179 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 165 | (1,840) |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 7,065 | (7,677) |
|  | 所得稅費用（利益）Tax expense (income) |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | 0 | (1,760) |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 7,065 | (5,917) |
| 8200 | 本期淨利（淨損）Profit (loss) | 7,065 | (5,917) |
|  | 其他綜合損益(淨額)Other comprehensive income |  |  |
|  | 不重分類至損益之項目　Components of other comprehensive income that will not be reclassified to profit or loss |  |  |
| 8316 | 透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益　　Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | 17,381 | (236) |
| 8349 | 與不重分類之項目相關之所得稅　　Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 3,239 | (825) |
| 8310 | 不重分類至損益之項目總額　　Components of other comprehensive income that will not be reclassified to profit or loss | 14,142 | 589 |
| 8300 | 其他綜合損益（淨額）　Other comprehensive income, net | 14,142 | 589 |
| 8500 | 本期綜合損益總額Total comprehensive income | 21,207 | (5,328) |
|  | 淨利（損）歸屬於：Profit (loss), attributable to: |  |  |
| 8610 | 母公司業主（淨利／損）　Profit (loss), attributable to owners of parent | 7,065 | (5,917) |
|  | 綜合損益總額歸屬於：Comprehensive income attributable to: |  |  |
| 8710 | 母公司業主（綜合損益）　Comprehensive income, attributable to owners of parent | 21,207 | (5,328) |
|  | 基本每股盈餘Basic earnings per share |  |  |
| 9710 | 繼續營業單位淨利（淨損）　Basic earnings (loss) per share from continuing operations | 0.17 | (0.14) |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.17 | (0.14) |

單位：新臺幣仟元Unit: NT$ thousands

|  |  |  |  |
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| **現金流量表Statements of Cash Flows** | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年1月1日至3月31日2019/1/1To3/31** | **2018年1月1日至3月31日2018/1/1To3/31** |
|  | 營業活動之現金流量－間接法Cash flows from (used in) operating activities, indirect method |  |  |
| A00010 | 繼續營業單位稅前淨利（淨損）　Profit (loss) from continuing operations before tax | 7,065 | (7,677) |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 7,065 | (7,677) |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 10,591 | 13,316 |
| A20200 | 攤銷費用　　　Amortization expense | 100 | 0 |
| A20300 | 預期信用減損??失（利益）數／呆帳費用提列（轉列收入）數　　　Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | 0 | (180) |
| A20900 | 利息費用　　　Interest expense | 222 | 179 |
| A21200 | 利息收入　　　Interest income | 1 | 0 |
| A22500 | 處分及報廢不動產、廠房及設備損失（利益）　　　Loss (gain) on disposal of property, plan and equipment | 192 | 0 |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 11,106 | 13,315 |
|  | 與營業活動相關之資產／負債變動數　　Changes in operating assets and liabilities |  |  |
|  | 與營業活動相關之資產之淨變動　　　Changes in operating assets |  |  |
| A31130 | 應收票據（增加）減少　　　　Decrease (increase) in notes receivable | 2,125 | 1,966 |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (9,332) | (3,889) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | (2,199) | 1,663 |
| A31200 | 存貨（增加）減少　　　　Decrease (increase) in inventories | (11,687) | (7,004) |
| A31240 | 其他流動資產（增加）減少　　　　Decrease (increase) in other current assets | (3,794) | 204 |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (24,887) | (7,060) |
|  | 與營業活動相關之負債之淨變動　　　Changes in operating liabilities |  |  |
| A32130 | 應付票據增加（減少）　　　　Increase (decrease) in notes payable | (1,300) | 0 |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | 5,379 | 7,233 |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | (505) | (5,031) |
| A32230 | 其他流動負債增加（減少）　　　　Increase (decrease) in other current liabilities | 784 | (131) |
| A32990 | 其他營業負債增加（減少）　　　　Increase (decrease) in other operating liabilities | 993 | (167) |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | 5,351 | 1,904 |
| A30000 | 與營業活動相關之資產及負債之淨變動合計　　　Total changes in operating assets and liabilities | (19,536) | (5,156) |
| A20000 | 調整項目合計　　Total adjustments | (8,430) | 8,159 |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | (1,365) | 482 |
| A33100 | 收取之利息　Interest received | (1) | 0 |
| A33300 | 支付之利息　Interest paid | (222) | (179) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | (1,588) | 303 |
|  | 投資活動之現金流量Cash flows from (used in) investing activities |  |  |
| B02700 | 取得不動產、廠房及設備　Acquisition of property, plant and equipment | (6,997) | (886) |
| B03700 | 存出保證金增加　Increase in refundable deposits | (1,500) | 0 |
| B04500 | 取得無形資產　Acquisition of intangible assets | 0 | (4,000) |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (8,497) | (4,886) |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | (10,085) | (4,583) |
| E00100 | 期初現金及約當現金餘額Cash and cash equivalents at beginning of period | 40,159 | 29,673 |
| E00200 | 期末現金及約當現金餘額Cash and cash equivalents at end of period | 30,074 | 25,090 |
| E00210 | 資產負債表帳列之現金及約當現金　Cash and cash equivalents reported in the statement of financial position | 30,074 | 25,090 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Unit: NT$ thousands | |  |  |  |  |  |  |  |  |  |
| **Statements of Change in Equity** | | | | | | | | | | |
|  | | **3110** | **3100** | **3200** | **3350** | **3300** | **3420** | **3400** | **31XX** | **3XXX** |
| **Ordinary share** | **Total share capital** | **Capital surplus** | **Unappropriated retained earnings (accumulated deficit)** | **Total retained earnings** | **Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income** | **Total other equity interest** | **Total equity attributable to owners of parent** | **Total equity** |
| A1 | Equity at beginning of period | 423,735 | 423,735 | 29,919 | -39,442 | -39,442 | 31,835 | 31,835 | 446,047 | 446,047 |
| D1 | Profit (loss) | 0 | 0 | 0 | 7,065 | 7,065 | 0 | 0 | 7,065 | 7,065 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 14,142 | 14,142 | 14,142 | 14,142 |
| D5 | Total comprehensive income | 0 | 0 | 0 | 7,065 | 7,065 | 14,142 | 14,142 | 21,207 | 21,207 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | 7,065 | 7,065 | 14,142 | 14,142 | 21,207 | 21,207 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | -32,377 | -32,377 | 45,977 | 45,977 | 467,254 | 467,254 |
| Unit: NT$ thousands | |  |  |  |  |  |  |  |  |  |
| **Last year's Statements of Change in Equity** | | | | | | | | | | |
|  | | **3110** | **3100** | **3200** | **3350** | **3300** | **3420** | **3400** | **31XX** | **3XXX** |
| **Ordinary share** | **Total share capital** | **Capital surplus** | **Unappropriated retained earnings (accumulated deficit)** | **Total retained earnings** | **Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income** | **Total other equity interest** | **Total equity attributable to owners of parent** | **Total equity** |
| A1 | Equity at beginning of period | 423,735 | 423,735 | 29,919 | -24,461 | -24,461 | 0 | 0 | 429,193 | 429,193 |
| A3 | Effects of retrospective application and retrospective restatement | 0 | 0 | 0 | 0 | 0 | 45,129 | 45,129 | 45,129 | 45,129 |
| A5 | Equity at beginning of period after adjustments | 423,735 | 423,735 | 29,919 | -24,461 | -24,461 | 45,129 | 45,129 | 474,322 | 474,322 |
| D1 | Profit (loss) | 0 | 0 | 0 | -5,917 | -5,917 | 0 | 0 | -5,917 | -5,917 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 966 | 966 | -377 | -377 | 589 | 589 |
| D5 | Total comprehensive income | 0 | 0 | 0 | -4,951 | -4,951 | -377 | -377 | -5,328 | -5,328 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | -4,951 | -4,951 | -377 | -377 | -5,328 | -5,328 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | -29,412 | -29,412 | 44,752 | 44,752 | 468,994 | 468,994 |