2019Q2 Consolidated Financial Report

Unit: NT$ thousands

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年6月30日2019/6/30** | **2018年12月31日2018/12/31** | **2018年6月30日2018/6/30** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 39,501 | 40,159 | 11,829 |
| 1150 | 應收票據淨額　　Notes receivable, net | 4,360 | 4,136 | 2,946 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 64,245 | 50,080 | 45,391 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 33,323 | 33,009 | 29,810 |
| 130X | 存貨　　Current inventories | 133,697 | 112,273 | 123,652 |
| 1470 | 其他流動資產　　Other current assets | 28,253 | 24,730 | 16,584 |
| 11XX | 流動資產合計　　Total current assets | 303,379 | 264,387 | 230,212 |
|  | 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 | 128,059 | 115,833 | 122,523 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 193,959 | 202,268 | 216,161 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 18,676 | 22,006 | 18,430 |
| 1900 | 其他非流動資產　　Other non-current assets | 12,688 | 8,897 | 10,150 |
| 15XX | 非流動資產合計　　Total non-current assets | 353,382 | 349,004 | 367,264 |
| 1XXX | 資產總計　Total assets | 656,761 | 613,391 | 597,476 |
|  | 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 | 35,502 | 27,850 | 20,927 |
| 2200 | 其他應付款　　　Other payables | 34,255 | 30,367 | 33,156 |
| 2300 | 其他流動負債　　　Other current liabilities | 15,777 | 2,447 | 478 |
| 21XX | 流動負債合計　　　Total current liabilities | 85,534 | 61,964 | 114,561 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 65,625 | 75,000 | 0 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 11,063 | 12,266 | 9,814 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 19,368 | 18,114 | 17,242 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 96,056 | 105,380 | 27,056 |
| 2XXX | 負債總計　　Total liabilities | 181,590 | 167,344 | 141,617 |
|  | 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) | (20,418) | (39,442) | (35,555) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | (20,418) | (39,442) | (35,555) |
|  | 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 | 41,935 | 31,835 | 37,760 |
| 3400 | 其他權益合計　　　　Total other equity interest | 41,935 | 31,835 | 37,760 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 475,171 | 446,047 | 455,859 |
| 3XXX | 權益總計　　Total equity | 475,171 | 446,047 | 455,859 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 656,761 | 613,391 | 597,476 |
| 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$

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **綜合損益表Statement of Comprehensive Income** | | | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年4月1日至6月30日2019/4/1To6/30** | **2018年4月1日至6月30日2018/4/1To6/30** | **2019年1月1日至6月30日2019/1/1To6/30** | **2018年1月1日至6月30日2018/1/1To6/30** |
|  | 營業收入Operating revenue |  |  |  |  |
| 4000 | 營業收入合計　Total operating revenue | 111,484 | 78,508 | 214,289 | 149,392 |
|  | 營業成本Operating costs |  |  |  |  |
| 5000 | 營業成本合計　Total operating costs | 77,518 | 67,171 | 152,360 | 125,431 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 33,966 | 11,337 | 61,929 | 23,961 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 33,966 | 11,337 | 61,929 | 23,961 |
|  | 營業費用Operating expenses |  |  |  |  |
| 6100 | 推銷費用　Selling expenses | 4,605 | 4,201 | 8,627 | 7,003 |
| 6200 | 管理費用　Administrative expenses | 11,400 | 10,276 | 21,411 | 19,356 |
| 6300 | 研究發展費用　Research and development expenses | 7,509 | 6,072 | 14,539 | 12,651 |
| 6000 | 營業費用合計　Total operating expenses | 23,514 | 20,549 | 44,577 | 39,010 |
| 6900 | 營業利益（損失）Net operating income (loss) | 10,452 | (9,212) | 17,352 | (15,049) |
|  | 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 | 650 | 549 | 744 | 723 |
|  | 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 | 1,082 | 2,723 | 1,375 | 888 |
|  | 財務成本　Finance costs |  |  |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 225 | 203 | 447 | 382 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 1,507 | 3,069 | 1,672 | 1,229 |
| 7900 | 繼續營業單位??前淨利（淨損）Profit (loss) from continuing operations before tax | 11,959 | (6,143) | 19,024 | (13,820) |
|  | 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 | 0 | 0 | (1,760) |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 11,959 | (6,143) | 19,024 | (12,060) |
| 8200 | 本期淨利（淨損）Profit (loss) | 11,959 | (6,143) | 19,024 | (12,060) |
|  | 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 | (5,155) | (8,428) | 12,226 | (8,664) |
| 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 | (1,113) | (1,436) | 2,126 | (2,261) |
| 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 | (4,042) | (6,992) | 10,100 | (6,403) |
| 8300 | 其他綜合損益（淨額）　Other comprehensive income, net | (4,042) | (6,992) | 10,100 | (6,403) |
| 8500 | 本期綜合損益總額Total comprehensive income | 7,917 | (13,135) | 29,124 | (18,463) |
|  | 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 | 11,959 | (6,143) | 19,024 | (12,060) |
|  | 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 | 7,917 | (13,135) | 29,124 | (18,463) |
|  | 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 | 0.28 | (0.14) | 0.45 | (0.28) |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.28 | (0.14) | 0.45 | (0.28) |

|  |  |  |  |
| --- | --- | --- | --- |
| Unit: NT$ thousands | |  |  |
| **Statements of Cash Flows** | | | |
| **Code** | **Accounting Title** | **2019年1月1日至6月30日2019/1/1To6/30** | **2018年1月1日至6月30日2018/1/1To6/30** |
|  | Cash flows from (used in) operating activities, indirect method |  |  |
| A00010 | Profit (loss) from continuing operations before tax | 19,024 | -13,820 |
| A10000 | Profit (loss) before tax | 19,024 | -13,820 |
|  | Adjustments |  |  |
|  | Adjustments to reconcile profit (loss) |  |  |
| A20100 | Depreciation expense | 20,622 | 26,138 |
| A20200 | Amortization expense | 200 | 0 |
| A20900 | Interest expense | 447 | 382 |
| A21200 | Interest income | -45 | -17 |
| A22500 | Loss (gain) on disposal of property, plan and equipment | 192 | 0 |
| A20010 | Total adjustments to reconcile profit (loss) | 21,416 | 26,503 |
|  | Changes in operating assets and liabilities |  |  |
|  | Changes in operating assets |  |  |
| A31130 | Decrease (increase) in notes receivable | -224 | 2,412 |
| A31150 | Decrease (increase) in accounts receivable | -14,165 | -13,173 |
| A31160 | Decrease (increase) in accounts receivable due from related parties | -314 | -3,458 |
| A31200 | Decrease (increase) in inventories | -21,424 | -7,869 |
| A31240 | Decrease (increase) in other current assets | -3,523 | -7,004 |
| A31000 | Total changes in operating assets | -39,650 | -29,092 |
|  | Changes in operating liabilities |  |  |
| A32130 | Increase (decrease) in notes payable | -1,300 | 0 |
| A32150 | Increase (decrease) in accounts payable | 7,652 | 8,221 |
| A32180 | Increase (decrease) in other payable | 3,730 | -399 |
| A32230 | Increase (decrease) in other current liabilities | 3,146 | -95 |
| A32990 | Increase (decrease) in other operating liabilities | -435 | -338 |
| A32000 | Total changes in operating liabilities | 12,793 | 7,389 |
| A30000 | Total changes in operating assets and liabilities | -26,857 | -21,703 |
| A20000 | Total adjustments | -5,441 | 4,800 |
| A33000 | Cash inflow (outflow) generated from operations | 13,583 | -9,020 |
| A33100 | Interest received | 45 | 17 |
| A33300 | Interest paid | -430 | -382 |
| AAAA | Net cash flows from (used in) operating activities | 13,198 | -9,385 |
|  | Cash flows from (used in) investing activities |  |  |
| B02700 | Acquisition of property, plant and equipment | -11,535 | -3,077 |
| B03700 | Increase in refundable deposits | -1,500 | 0 |
| B04500 | Acquisition of intangible assets | 0 | -4,000 |
| B06700 | Increase in other non-current assets | 0 | -1,382 |
| BBBB | Net cash flows from (used in) investing activities | -13,035 | -8,459 |
|  | Cash flows from (used in) financing activities |  |  |
| C04020 | Payments of lease liabilities | -821 | 0 |
| CCCC | Net cash flows from (used in) financing activities | -821 | 0 |
| EEEE | Net increase (decrease) in cash and cash equivalents | -658 | -17,844 |
| E00100 | Cash and cash equivalents at beginning of period | 40,159 | 29,673 |
| E00200 | Cash and cash equivalents at end of period | 39,501 | 11,829 |
| E00210 | Cash and cash equivalents reported in the statement of financial position | 39,501 | 11,829 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | 19,024 | 19,024 | 0 | 0 | 19,024 | 19,024 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 10,100 | 10,100 | 10,100 | 10,100 |
| D5 | Total comprehensive income | 0 | 0 | 0 | 19,024 | 19,024 | 10,100 | 10,100 | 29,124 | 29,124 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | 19,024 | 19,024 | 10,100 | 10,100 | 29,124 | 29,124 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | -20,418 | -20,418 | 41,935 | 41,935 | 475,171 | 475,171 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | -12,060 | -12,060 | 0 | 0 | -12,060 | -12,060 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 966 | 966 | -7,369 | -7,369 | -6,403 | -6,403 |
| D5 | Total comprehensive income | 0 | 0 | 0 | -11,094 | -11,094 | -7,369 | -7,369 | -18,463 | -18,463 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | -11,094 | -11,094 | -7,369 | -7,369 | -18,463 | -18,463 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | -35,555 | -35,555 | 37,760 | 37,760 | 455,859 | 455,859 |