2019Q3 Consolidated Financial Report

Unit: NT$ thousand

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| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年9月30日2019/9/30** | **2018年12月31日2018/12/31** | **2018年9月30日2018/9/30** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 38,784 | 40,159 | 15,863 |
| 1150 | 應收票據淨額　　Notes receivable, net | 1,984 | 4,136 | 2,919 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 53,204 | 50,080 | 54,421 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 39,169 | 33,009 | 31,321 |
| 130X | 存貨　　Current inventories | 155,852 | 112,273 | 136,035 |
| 1470 | 其他流動資產　　Other current assets | 24,155 | 24,730 | 20,480 |
| 11XX | 流動資產合計　　Total current assets | 313,148 | 264,387 | 261,039 |
|  | 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 | 131,933 | 115,833 | 120,133 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 186,734 | 202,268 | 204,395 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 22,006 | 22,006 | 18,430 |
| 1900 | 其他非流動資產　　Other non-current assets | 12,182 | 8,897 | 15,112 |
| 15XX | 非流動資產合計　　Total non-current assets | 352,855 | 349,004 | 358,070 |
| 1XXX | 資產總計　Total assets | 666,003 | 613,391 | 619,109 |
|  | 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 | 75,000 |
| 2150 | 應付票據　　　Notes payable | 0 | 1,300 | 17 |
| 2170 | 應付帳款　　　Accounts payable | 32,999 | 27,850 | 37,258 |
| 2200 | 其他應付款　　　Other payables | 33,247 | 30,367 | 28,999 |
| 2300 | ??　其他流動負債　　　Other current liabilities | 20,570 | 2,447 | 1,239 |
| 21XX | 流動負債合計　　　Total current liabilities | 86,816 | 61,964 | 142,513 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 60,937 | 75,000 | 0 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 14,558 | 12,266 | 10,006 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 19,129 | 18,114 | 17,059 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 94,624 | 105,380 | 27,065 |
| 2XXX | 負債總計　　Total liabilities | 181,440 | 167,344 | 169,578 |
|  | 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) | (14,734) | (39,442) | (39,301) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | (14,734) | (39,442) | (39,301) |
|  | 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 | 45,643 | 31,835 | 35,178 |
| 3400 | 其他權益合計　　　　Total other equity interest | 45,643 | 31,835 | 35,178 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 484,563 | 446,047 | 449,531 |
| 3XXX | 權益總計　　Total equity | 484,563 | 446,047 | 449,531 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 666,003 | 613,391 | 619,109 |
| 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 |

Unit: NT$ thousands

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| --- | --- | --- | --- | --- | --- |
| **綜合損益表Statement of Comprehensive Income** | | | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年7月1日至9月30日2019/7/1To9/30** | **2018年7月1日至9月30日2018/7/1To9/30** | **2019年1月1日至9月30日2019/1/1To9/30** | **2018年1月1日至9月30日2018/1/1To9/30** |
|  | 營業收入Operating revenue |  |  |  |  |
| 4000 | 營業收入合計　Total operating revenue | 99,702 | 92,847 | 313,991 | 242,239 |
|  | 營業成本Operating costs |  |  |  |  |
| 5000 | 營業成本合計　Total operating costs | 79,741 | 78,721 | 232,101 | 204,152 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 19,961 | 14,126 | 81,890 | 38,087 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 19,961 | 14,126 | 81,890 | 38,087 |
|  | 營業費用Operating expenses |  |  |  |  |
| 6100 | 推銷費用　Selling expenses | 4,120 | 3,374 | 12,838 | 10,377 |
| 6200 | 管理費用　Administrative expenses | 11,898 | 10,158 | 33,218 | 29,514 |
| 6300 | 研究發展費用　Research and development expenses | 7,650 | 6,804 | 22,189 | 19,455 |
| 6000 | 營業費用合計　Total operating expenses | 23,668 | 20,336 | 68,245 | 59,346 |
| 6900 | 營業利益（損失）Net operating income (loss) | (3,707) | (6,210) | 13,645 | (21,259) |
|  | 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 | 9,503 | 2,609 | 10,247 | 3,332 |
|  | 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 | 112 | 91 | 1,487 | 979 |
|  | 財務成本　Finance costs |  |  |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 224 | 236 | 671 | 618 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 9,391 | 2,464 | 11,063 | 3,693 |
| 7900 | ???續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 5,684 | (3,746) | 24,708 | (17,566) |
|  | 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 | 5,684 | (3,746) | 24,708 | (15,806) |
| 8200 | 本期淨利（淨損）Profit (loss) | 5,684 | (3,746) | 24,708 | (15,806) |
|  | 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 | 3,874 | (2,390) | 16,100 | (11,054) |
| 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 | 166 | 192 | 2,292 | (2,069) |
| 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 | 3,708 | (2,582) | 13,808 | (8,985) |
| 8300 | 其他綜合損益（淨額）　Other comprehensive income, net | 3,708 | (2,582) | 13,808 | (8,985) |
| 8500 | 本期綜合損益總額Total comprehensive income | 9,392 | (6,328) | 38,516 | (24,791) |
|  | 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 | 5,684 | (3,746) | 24,708 | (15,806) |
| 8615 | 共同控制下前手權益（淨利／損）　Profit (loss), attributable to former owner of business combination under common control | 0 | 0 | 0 | 0 |
| 8620 | 非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | 0 | 0 | 0 | 0 |
|  | 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 | 9,392 | (6,328) | 38,516 | (24,791) |
| 8715 | 共同控制下前手權益（綜合損益）　Comprehensive income, attributable to former owner of business combination under common control | 0 | 0 | 0 | 0 |
| 8720 | 非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | 0 | 0 | 0 | 0 |
|  | 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 | 0.13 | (0.09) | 0.58 | (0.37) |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.13 | (0.09) | 0.58 | (0.37) |

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| 去年同期權益變動表 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | 24,708 | 24,708 | 0 | 0 | 24,708 | 24,708 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 13,808 | 13,808 | 13,808 | 13,808 |
| D5 | Total comprehensive income | 0 | 0 | 0 | 24,708 | 24,708 | 13,808 | 13,808 | 38,516 | 38,516 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | 24,708 | 24,708 | 13,808 | 13,808 | 38,516 | 38,516 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | -14,734 | -14,734 | 45,643 | 45,643 | 484,563 | 484,563 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | -15,806 | -15,806 | 0 | 0 | -15,806 | -15,806 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 966 | 966 | -9,951 | -9,951 | -8,985 | -8,985 |
| D5 | Total comprehensive income | 0 | 0 | 0 | -14,840 | -14,840 | -9,951 | -9,951 | -24,791 | -24,791 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | -14,840 | -14,840 | -9,951 | -9,951 | -24,791 | -24,791 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | -39,301 | -39,301 | 35,178 | 35,178 | 449,531 | 449,531 |