2019Q4 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12月31日2019/12/31** | **2018年12月31日2018/12/31** |
|  | 資產Assets |  |  |
|  | 流動資產　Current assets |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 53,133 | 40,159 |
| 1150 | 應收票據淨額　　Notes receivable, net | 1,984 | 4,136 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 59,851 | 50,080 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 30,495 | 33,009 |
| 130X | 存貨　　Current inventories | 164,003 | 112,273 |
| 1470 | 其他流動資產　　Other current assets | 14,227 | 24,730 |
| 11XX | 流動資產合計　　Total current assets | 323,693 | 264,387 |
|  | 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 | 145,445 | 115,833 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 181,819 | 202,268 |
| 1755 | 使用權資產　　Right-of-use assets | 1,680 | 0 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 22,569 | 22,006 |
| 1900 | 其他非流動資產　　Other non-current assets | 9,997 | 8,897 |
| 15XX | 非流動資產合計　　Total non-current assets | 361,510 | 349,004 |
| 1XXX | 資產總計　Total assets | 685,203 | 613,391 |
|  | 負債及權益Liabilities and equity |  |  |
|  | ??負債　Liabilities |  |  |
|  | 流動負債　　Current liabilities |  |  |
| 2130 | 合約負債－流動　　　Current contract liabilities | 4,364 | 0 |
| 2150 | 應付票據　　　Notes payable | 0 | 1,300 |
| 2170 | 應付帳款　　　Accounts payable | 28,151 | 27,850 |
| 2200 | 其他應付款　　　Other payables | 38,142 | 30,367 |
| 2280 | 租賃負債－流動　　　Current lease liabilities | 1,330 | 0 |
| 2300 | 其他流動負債　　　Other current liabilities | 19,611 | 2,447 |
| 21XX | 流動負債合計　　　Total current liabilities | 91,598 | 61,964 |
|  | 非流動負債　　Non-current liabilities |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 56,250 | 75,000 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 16,626 | 12,266 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 359 | 0 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 20,004 | 18,114 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 93,239 | 105,380 |
| 2XXX | 負???總計　　Total liabilities | 184,837 | 167,344 |
|  | 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 |
| 3100 | 股本合計　　　　Total capital stock | 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 |
| 3280 | 資本公積－其他　　　　Capital surplus, others | 78 | 78 |
| 3200 | 資本公積合計　　　　Total capital surplus | 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) | (10,375) | (39,442) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | (10,375) | (39,442) |
|  | 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 | 57,087 | 31,835 |
| 3400 | 其他權益合計　　　　Total other equity interest | 57,087 | 31,835 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 500,366 | 446,047 |
| 3XXX | 權益總計　　Total equity | 500,366 | 446,047 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 685,203 | 613,391 |
| 3997 | 待註銷股本股數　Number of share capital awaiting retirement | 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 |
| 3999 | 母公??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 |
| Unit: NT$ thousands　EPS Unit: NT$ | | | |
| **綜合損??表Statement of Comprehensive Income** | | | |
| **代號Code** | **會計項目Accounting Title** | **2019年1月1日至12月31日2019/1/1To12/31** | **2018年1月1日至12月31日2018/1/1To12/31** |
|  | 營業收入Operating revenue |  |  |
| 4000 | 營業收入合計　Total operating revenue | 416,837 | 357,090 |
|  | 營業成本Operating costs |  |  |
| 5000 | 營業成本合計　Total operating costs | 300,107 | 296,175 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 116,730 | 60,915 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 116,730 | 60,915 |
|  | 營業費用Operating expenses |  |  |
| 6100 | 推銷費用　Selling expenses | 19,285 | 16,273 |
| 6200 | 管理費用　Administrative expenses | 44,414 | 39,976 |
| 6300 | 研究發展費用　Research and development expenses | 31,106 | 26,489 |
| 6000 | 營業費用合計　Total operating expenses | 94,805 | 82,738 |
| 6900 | 營業利益（損失）Net operating income (loss) | 21,925 | (21,823) |
|  | 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 | 12,056 | 4,294 |
|  | 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 | (1,770) | 1,575 |
|  | 財務成本　Finance costs |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 892 | 885 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 9,394 | 4,984 |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 31,319 | (16,839) |
|  | 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 | (1,882) |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 31,319 | (14,957) |
| 8200 | 本期淨利（淨損）Profit (loss) | 31,319 | (14,957) |
|  | 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 |  |  |
| 8311 | 確定福利計畫之再衡量數　　Gains (losses) on remeasurements of defined benefit plans | (2,815) | (1,227) |
| 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 | 29,612 | (15,354) |
| 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 | 3,797 | (3,263) |
| 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 | 23,000 | (13,318) |
| 8300 | 其他綜合損益（淨額）　Other comprehensive income, net | 23,000 | (13,318) |
| 8500 | 本期綜合損益總額Total comprehensive income | 54,319 | (28,275) |
|  | 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 | 31,319 | (14,957) |
| 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 |
| 8620 | 非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | 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 | 54,319 | (28,275) |
|  | 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 | 0.74 | (0.35) |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.74 | (0.35) |

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12月31日2019/1/1To12/31** | **2018年1月1日至12月31日2018/1/1To12/31** |
|  | 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 | 31,319 | (16,839) |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 31,319 | (16,839) |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 39,416 | 49,526 |
| A20200 | 攤銷費用　　　Amortization expense | 399 | 367 |
| A20300 | 預期信用減損損失（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 | 485 | (181) |
| A20900 | 利息費用　　　Interest expense | 893 | 885 |
| A21200 | 利息收入　　　Interest income | (110) | (41) |
| A21300 | 股利收入　　　Dividend income | (317) | (80) |
| A22500 | 處分及報廢不動產、??房及設備損失（利益）　　　Loss (gain) on disposal of property, plan and equipment | 288 | 0 |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 41,054 | 50,476 |
|  | 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 | 2,152 | 1,276 |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (10,256) | (17,789) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | 2,514 | (6,603) |
| A31200 | 存貨（增加）減少　　　　Decrease (increase) in inventories | (51,730) | 3,510 |
| A31240 | 其他流動資產（增加）減少　　　　Decrease (increase) in other current assets | 10,503 | (15,150) |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (46,817) | (34,756) |
|  | 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) | 1,300 |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | 301 | 15,144 |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | 4,810 | (293) |
| A32230 | 其他流動負債增加（減少）　　　　Increase (decrease) in other current liabilities | 1,824 | 1,181 |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | 5,635 | 17,332 |
| A30000 | 與??業活動相關之資產及負債之淨變動合計　　　Total changes in operating assets and liabilities | (41,182) | (17,424) |
| A20000 | 調整項目合計　　Total adjustments | (128) | 33,052 |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | 31,191 | 16,213 |
| A33100 | ??收取之利息　Interest received | 110 | 41 |
| A33200 | 收取之股利　Dividends received | 317 | 80 |
| A33300 | 支付之利息　Interest paid | (862) | (885) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | 30,756 | 15,449 |
|  | 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 | (14,670) | (15,467) |
| 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) |
| B06700 | 其他??流動資產增加　Increase in other non-current assets | 0 | (1,096) |
| B07200 | 預付設備款減少　Decrease in prepayments for business facilities | 0 | 600 |
| B07300 | 其他預付款項增加　Increase in other prepayments | 0 | 0 |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (16,170) | (19,963) |
|  | 籌資活動之現金流量Cash flows from (used in) financing activities |  |  |
| C00100 | 短期借款增加　Increase in short-term loans | 0 | 175,000 |
| C00200 | 短期借款減少　Decrease in short-term loans | 0 | (235,000) |
| C01600 | 舉借長期借款　Proceeds from long-term debt | 0 | 75,000 |
| C04020 | 租賃本金償還　Payments of lease liabilities | (1,612) | 0 |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | (1,612) | 15,000 |
| DDDD | 匯率變動對現金及約當現金之影響Effect of exchange rate changes on cash and cash equivalents | 0 | 0 |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | 12,974 | 10,486 |
| 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 | 53,133 | 40,159 |
| 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 | 53,133 | 40,159 |

單位：新臺幣仟元Unit: NT$ thousands

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **當期權益變動表Statements of Change in Equity** | | | | | | | | | | |
|  | | **3110** | **3100** | **3200** | **3350** | **3300** | **3420** | **3400** | **31XX** | **3XXX** |
| **普通股股本 　　　　　Ordinary share** | **股本合計 　　　　Total share capital** | **資本公積 　　　　Capital surplus** | **未分配盈餘（或待彌補虧損） 　　　　　Unappropriated retained earnings (accumulated deficit)** | **保留盈餘合計 　　　　Total retained earnings** | **透過其他綜合損益按公允價值衡量之金融資??未實現評價(損)益 　　　　　Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income** | **其他權益項目合計 　　　　Total other equity interest** | **歸屬於母公司業主之權益總計 　　　Total equity attributable to owners of parent** | **權益總額 　　Total equity** |
| A1 | 期初餘額Equity at beginning of period | 423,735 | 423,735 | 29,919 | (39,442) | (39,442) | 31,835 | 31,835 | 446,047 | 446,047 |
| D1 | 本期淨利（淨損）Profit (loss) | 0 | 0 | 0 | 31,319 | 31,319 | 0 | 0 | 31,319 | 31,319 |
| D3 | 本期其他綜合損益Other comprehensive income | 0 | 0 | 0 | (2,252) | (2,252) | 25,252 | 25,252 | 23,000 | 23,000 |
| D5 | 本期綜合損益總額Total comprehensive income | 0 | 0 | 0 | 29,067 | 29,067 | 25,252 | 25,252 | 54,319 | 54,319 |
| Y1 | 權益增加(減少)總額Total increase (decrease) in equity | 0 | 0 | 0 | 29,067 | 29,067 | 25,252 | 25,252 | 54,319 | 54,319 |
| Z1 | 期末餘額Equity at end of period | 423,735 | 423,735 | 29,919 | (10,375) | (10,375) | 57,087 | 57,087 | 500,366 | 500,366 |

單位：新臺幣仟元Unit: NT$ thousands

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **去年同期權益變動表 Last year's Statements of Change in Equity** | | | | | | | | | | |
|  | | **3110** | **3100** | **3200** | **3350** | **3300** | **3420** | **3400** | **31XX** | **3XXX** |
| **普通股股本 　　　　　Ordinary share** | **股本合計 　　　　Total share capital** | **資本公積 　　　　Capital surplus** | **未分配盈餘（或待彌補虧損） 　　　　　Unappropriated retained earnings (accumulated deficit)** | **保留盈餘合計 　　　　Total retained earnings** | **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) on financial assets measured at fair value through other comprehensive income** | **其他權益項目合計 　　　　Total other equity interest** | **歸屬於母公司業主之權益總計 　　　Total equity attributable to owners of parent** | **權益總額 　　Total equity** |
| A1 | 期初餘額Equity at beginning of period | 423,735 | 423,735 | 29,919 | (24,461) | (24,461) | 0 | 0 | 429,193 | 429,193 |
| A3 | 追溯適用及追溯重編之影響數Effects of retrospective application and retrospective restatement | 0 | 0 | 0 | 0 | 0 | 45,129 | 45,129 | 45,129 | 45,129 |
| A5 | 期初重編後餘額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 | 本期淨利（淨損）Profit (loss) | 0 | 0 | 0 | (14,957) | (14,957) | 0 | 0 | (14,957) | (14,957) |
| D3 | 本期其他綜合損益Other comprehensive income | 0 | 0 | 0 | (24) | (24) | (13,294) | (13,294) | (13,318) | (13,318) |
| D5 | 本期綜合損益總額Total comprehensive income | 0 | 0 | 0 | (14,981) | (14,981) | (13,294) | (13,294) | (28,275) | (28,275) |
| Y1 | 權益增加(減少)總額Total increase (decrease) in equity | 0 | 0 | 0 | (14,981) | (14,981) | (13,294) | (13,294) | (28,275) | (28,275) |
| Z1 | 期末餘額Equity at end of period | 423,735 | 423,735 | 29,919 | (39,442) | (39,442) | 31,835 | 31,835 | 446,047 | 446,047 |

Unit: NT$ thousand

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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) |

|  |
| --- |
| 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 |