2019Q4 Consolidated Financial Report

Unit: NT$ thousands

|  |
| --- |
| **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

|  |
| --- |
| **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 |