2020Q1 Consolidated Financial Report

Unit: NT$ thousands

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2020年3月31日2020/3/31** | **2019年12月31日2019/12/31** | **2019年3月31日2019/3/31** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 35,504 | 53,133 | 30,074 |
| 1150 | 應收票據淨額　　Notes receivable, net | 2,910 | 1,984 | 2,011 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 53,483 | 59,851 | 59,412 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 43,874 | 30,495 | 35,208 |
| 130X | 存貨　　Current inventories | 171,962 | 164,003 | 123,960 |
| 1470 | 其他流動資產　　Other current assets | 20,563 | 14,227 | 28,524 |
| 11XX | 流動資產合計　　Total current assets | 328,296 | 323,693 | 279,189 |
|  | 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 | 120,070 | 145,445 | 133,214 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 175,685 | 181,819 | 200,243 |
| 1755 | 使用權資產　　Right-of-use assets | 1,274 | 1,680 | 2,896 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 24,091 | 22,569 | 18,675 |
| 1900 | 其他非流動資產　　Other non-current assets | 9,359 | 9,997 | 10,298 |
| 15XX | 非流動資產合計　　Total non-current assets | 330,479 | 361,510 | 365,326 |
| 1XXX | 資產總計　Total assets | 658,775 | 685,203 | 644,515 |
|  | 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 | 5,501 | 4,364 | 4,332 |
| 2170 | 應付帳款　　　Accounts payable | 27,799 | 28,151 | 33,229 |
| 2200 | 其他應付款　　　Other payables | 27,524 | 38,142 | 31,219 |
| 2280 | 租賃負債－流動　　　Current lease liabilities | 1,205 | 1,330 | 0 |
| 2300 | 其他流動負債　　　Other current liabilities | 19,365 | 19,611 | 5,199 |
| 21XX | 流動負債合計　　　Total current liabilities | 81,394 | 91,598 | 73,979 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 51,562 | 56,250 | 70,312 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 11,925 | 16,626 | 12,174 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 78 | 359 | 2,900 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 16,390 | 20,004 | 17,896 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 79,955 | 93,239 | 103,282 |
| 2XXX | 負債總計　　Total liabilities | 161,349 | 184,837 | 177,261 |
|  | 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) | 6,963 | (10,375) | (32,377) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | 6,963 | (10,375) | (32,377) |
|  | 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 | 36,809 | 57,087 | 45,977 |
| 3400 | 其他權益合計　　　　Total other equity interest | 36,809 | 57,087 | 45,977 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 497,426 | 500,366 | 467,254 |
| 3XXX | 權益總計　　Total equity | 497,426 | 500,366 | 467,254 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 658,775 | 685,203 | 644,515 |
| 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** | **2020年1月1日至3月31日2020/1/1To3/31** | **2019年1月1日至3月31日2019/1/1To3/31** |
|  | 營業收入Operating revenue |  |  |
| 4000 | 營業收入合計　Total operating revenue | 104,489 | 102,805 |
|  | 營業成本Operating costs |  |  |
| 5000 | 營業成本合計　Total operating costs | 68,935 | 74,842 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 35,554 | 27,963 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 35,554 | 27,963 |
|  | 營業費用Operating expenses |  |  |
| 6100 | 推銷費用　Selling expenses | 4,022 | 4,053 |
| 6200 | 管理費用　Administrative expenses | 10,868 | 9,980 |
| 6300 | 研究發展費用　Research and development expenses | 6,846 | 7,030 |
| 6000 | 營業費用合計　Total operating expenses | 21,736 | 21,063 |
| 6900 | 營業利益（損失）Net operating income (loss) | 13,818 | 6,900 |
|  | 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 | 1,715 | 94 |
|  | 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 | 888 | 293 |
|  | 財務成本　Finance costs |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 211 | 222 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 2,392 | 165 |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 16,210 | 7,065 |
|  | 所得稅費用（利益）Tax expense (income) |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | (1,128) | 0 |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 17,338 | 7,065 |
| 8200 | 本期淨利（淨損）Profit (loss) | 17,338 | 7,065 |
|  | 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 | (25,375) | 17,381 |
| 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 | (5,097) | 3,239 |
| 8310 | 不重分類至損益之項目總???　　Components of other comprehensive income that will not be reclassified to profit or loss | (20,278) | 14,142 |
| 8300 | 其他綜合損益（淨額）　Other comprehensive income, net | (20,278) | 14,142 |
| 8500 | 本期綜合損益總額Total comprehensive income | (2,940) | 21,207 |
|  | 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 | 17,338 | 7,065 |
|  | 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 | (2,940) | 21,207 |
|  | 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 | 0.41 | 0.17 |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.41 | 0.17 |
|  | 稀釋每股盈餘Diluted earnings per share |  |  |
| 9810 | 繼續營業單位淨利（淨損）　Diluted earnings (loss) per share from continuing operations | 0.41 | 0.17 |
| 9850 | 稀釋每股盈餘合計　Total diluted earnings per share | 0.41 | 0.17 |

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** | **2020年1月1日至3月31日2020/1/1To3/31** | **2019年1月1日至3月31日2019/1/1To3/31** |
|  | 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 | 16,210 | 7,065 |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 16,210 | 7,065 |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 9,041 | 10,591 |
| A20200 | 攤銷費用　　　Amortization expense | 100 | 100 |
| 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 | 399 | 0 |
| A20900 | 利息費用　　　Interest expense | 211 | 222 |
| A21200 | 利息收入　　　Interest income | (4) | (1) |
| 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 | 0 | 192 |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 9,747 | 11,104 |
|  | 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 | (926) | 2,125 |
| A31150 | 應收帳款（增加）??少　　　　Decrease (increase) in accounts receivable | 5,969 | (9,332) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | (13,379) | (2,199) |
| A31200 | 存貨（增加）減少　　　　Decrease (increase) in inventories | (7,959) | (11,687) |
| A31240 | 其他流動資產（增加）減少　　　　Decrease (increase) in other current assets | (6,336) | (3,794) |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (22,631) | (24,887) |
|  | 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 | 0 | (1,300) |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | (352) | 5,379 |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | (8,970) | (505) |
| A32230 | 其他流動負債增加（減少）　　　　Increase (decrease) in other current liabilities | 893 | 784 |
| A32990 | 其他營業負債增加（減少）　　　　Increase (decrease) in other operating liabilities | (3,614) | 993 |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | (12,043) | 5,351 |
| 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 | (34,674) | (19,536) |
| A20000 | 調整項目合計　　Total adjustments | (24,927) | (8,432) |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | (8,717) | (1,367) |
| A33100 | 收取之利息　Interest received | 4 | 1 |
| A33300 | 支付之利息　Interest paid | (211) | (222) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | (8,924) | (1,588) |
|  | 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 | (4,150) | (6,997) |
| B03700 | 存出保證金增加　Increase in refundable deposits | 0 | (1,500) |
| B03800 | 存出保證金減少　Decrease in refundable deposits | 1,096 | 0 |
| B07100 | 預付設備款增加　Increase in prepayments for business facilities | (557) | 0 |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (3,611) | (8,497) |
|  | 籌資活動之現金流量Cash flows from (used in) financing activities |  |  |
| C01700 | 償還長期借款　Repayments of long-term debt | (4,688) | 0 |
| C04020 | 租賃本金償還　Payments of lease liabilities | (406) | 0 |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | (5,094) | 0 |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | (17,629) | (10,085) |
| E00100 | 期初現金及約當現金餘額Cash and cash equivalents at beginning of period | 53,133 | 40,159 |
| E00200 | 期末現金及約當現金餘額Cash and cash equivalents at end of period | 35,504 | 30,074 |
| 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 | 35,504 | 30,074 |

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 | (10,375) | (10,375) | 57,087 | 57,087 | 500,366 | 500,366 |
| D1 | 本期淨利（淨損）Profit (loss) | 0 | 0 | 0 | 17,338 | 17,338 | 0 | 0 | 17,338 | 17,338 |
| D3 | 本期其他綜合損益Other comprehensive income | 0 | 0 | 0 | 0 | 0 | (20,278) | (20,278) | (20,278) | (20,278) |
| D5 | 本期綜合損益總額Total comprehensive income | 0 | 0 | 0 | 17,338 | 17,338 | (20,278) | (20,278) | (2,940) | (2,940) |
| Y1 | 權益增加(減少)總額Total increase (decrease) in equity | 0 | 0 | 0 | 17,338 | 17,338 | (20,278) | (20,278) | (2,940) | (2,940) |
| Z1 | 期末餘額Equity at end of period | 423,735 | 423,735 | 29,919 | 6,963 | 6,963 | 36,809 | 36,809 | 497,426 | 497,426 |

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 | (39,442) | (39,442) | 31,835 | 31,835 | 446,047 | 446,047 |
| D1 | 本期淨利（淨損） Profit (loss) | 0 | 0 | 0 | 7,065 | 7,065 | 0 | 0 | 7,065 | 7,065 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 14,142 | 14,142 | 14,142 | 14,142 |  |  |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 7,065 | 7,065 | 14,142 | 14,142 | 21,207 | 21,207 |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 0 | 0 | 7,065 | 7,065 | 14,142 | 14,142 | 21,207 | 21,207 |
| Z1 | 期末餘額 　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

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