2020Q2 Consolidated Financial Report

Unit: NT$ thousands

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2020年6月30日2020/6/30** | **2019年12月31日2019/12/31** | **2019年6月30日2019/6/30** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 25,934 | 53,133 | 39,501 |
| 1150 | 應收票據淨額　　Notes receivable, net | 4,586 | 1,984 | 4,360 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 72,079 | 59,851 | 64,245 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 62,735 | 30,495 | 33,323 |
| 130X | 存貨　　Current inventories | 192,165 | 164,003 | 133,697 |
| 1470 | 其他流動資產　　Other current assets | 12,624 | 14,227 | 28,253 |
| 11XX | 流動資產合計　　Total current assets | 370,123 | 323,693 | 303,379 |
|  | 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 | 169,694 | 145,445 | 128,059 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 408,425 | 181,819 | 193,959 |
| 1755 | 使??權資產　　Right-of-use assets | 911 | 1,680 | 2,491 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 23,007 | 22,569 | 18,676 |
| 1900 | 其他非流動資產　　Other non-current assets | 13,620 | 9,997 | 10,197 |
| 15XX | 非流動資產合計　　Total non-current assets | 615,657 | 361,510 | 353,382 |
| 1XXX | 資產總計　Total assets | 985,780 | 685,203 | 656,761 |
|  | 負債及權益Liabilities and equity |  |  |  |
|  | 負債　Liabilities |  |  |  |
|  | 流動負債　　Current liabilities |  |  |  |
| 2100 | 短期借款　　　Current borrowings | 47,543 | 0 | 0 |
| 2130 | 合約負債－流動　　　Current contract liabilities | 4,514 | 4,364 | 2,399 |
| 2150 | 應付票據　　　Notes payable | 394 | 0 | 0 |
| 2170 | 應付帳款　　　Accounts payable | 33,188 | 28,151 | 35,502 |
| 2200 | 其他應付款　　　Other payables | 44,334 | 38,142 | 34,255 |
| 2280 | 租賃負債－流動　　　Current lease liabilities | 919 | 1,330 | 808 |
| 2300 | 其他流動負債　　　Other current liabilities | 19,602 | 19,611 | 12,570 |
| 21XX | 流動負債合計　　　Total current liabilities | 150,494 | 91,598 | 85,534 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 186,875 | 56,250 | 65,625 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 20,699 | 16,626 | 11,063 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 0 | 359 | 1,689 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 16,098 | 20,004 | 17,679 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 223,672 | 93,239 | 96,056 |
| 2XXX | 負債總計　　Total liabilities | 374,166 | 184,837 | 181,590 |
|  | 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 Share Capital | 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) | 16,558 | (10,375) | (20,418) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | 16,558 | (10,375) | (20,418) |
|  | 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 | 80,775 | 57,087 | 41,935 |
| 3400 | 其他權益合計　　　　Total other equity interest | 80,775 | 57,087 | 41,935 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 550,987 | 500,366 | 475,171 |
| 36XX | 非控制權益　　Non-controlling interests | 60,627 | 0 | 0 |
| 3XXX | 權益總額　　Total equity | 611,614 | 500,366 | 475,171 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 985,780 | 685,203 | 656,761 |
| 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** | **2020年4月1日至6月30日2020/4/1To6/30** | **2019年4月1日至6月30日2019/4/1To6/30** | **2020年1月1日至6月30日2020/1/1To6/30** | **2019年1月1日至6月30日2019/1/1To6/30** |
|  | 營業收入Operating revenue |  |  |  |  |
| 4000 | 營業收入合計　Total operating revenue | 120,160 | 111,484 | 224,649 | 214,289 |
|  | 營業成本Operating costs |  |  |  |  |
| 5000 | 營業成本合計　Total operating costs | 83,243 | 77,518 | 152,178 | 152,360 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 36,917 | 33,966 | 72,471 | 61,929 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 36,917 | 33,966 | 72,471 | 61,929 |
|  | 營業費用Operating expenses |  |  |  |  |
| 6100 | 推銷費用　Selling expenses | 6,226 | 4,605 | 10,227 | 8,627 |
| 6200 | 管理費用　Administrative expenses | 13,636 | 11,400 | 24,525 | 21,411 |
| 6300 | 研究發展費用　Research and development expenses | 7,510 | 7,509 | 14,356 | 14,539 |
| 6000 | 營業費用合計　Total operating expenses | 27,372 | 23,514 | 49,108 | 44,577 |
| 6900 | 營業利益（損失）Net operating income (loss) | 9,545 | 10,452 | 23,363 | 17,352 |
|  | 營業外收入及支出Non-operating income and expenses |  |  |  |  |
|  | 利息收入　Interest income |  |  |  |  |
| 7100 | 利息收入合計　　Total interest income | 32 | 46 | 36 | 47 |
|  | 其他收入　Other income |  |  |  |  |
| 7010 | 其他收入合計　　Total other income | 2,817 | 604 | 4,528 | 697 |
|  | 其他利益及損失　Other gains and losses |  |  |  |  |
| 7020 | 其他利益???損失淨額　　Other gains and losses, net | (2,130) | 1,082 | (1,242) | 1,375 |
|  | 財務成本　Finance costs |  |  |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 387 | 225 | 598 | 447 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 332 | 1,507 | 2,724 | 1,672 |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 9,877 | 11,959 | 26,087 | 19,024 |
|  | 所得稅費用（利益）Tax expense (income) |  |  |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | 702 | 0 | (426) | 0 |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 9,175 | 11,959 | 26,513 | 19,024 |
| 8200 | 本期淨利（淨損）Profit (loss) | 9,175 | 11,959 | 26,513 | 19,024 |
|  | 其???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 | 49,622 | (5,155) | 24,247 | 12,226 |
| 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 | 5,656 | (1,113) | 559 | 2,126 |
| 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 | 43,966 | (4,042) | 23,688 | 10,100 |
| 8300 | 其他綜合損益（淨額）　Total other comprehensive income | 43,966 | (4,042) | 23,688 | 10,100 |
| 8500 | 本期綜合損益總額Total comprehensive income | 53,141 | 7,917 | 50,201 | 29,124 |
|  | 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 | 9,595 | 11,959 | 26,933 | 19,024 |
| 8620 | 非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | (420) | 0 | (420) | 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 | 53,561 | 7,917 | 50,621 | 29,124 |
| 8720 | 非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | (420) | 0 | (420) | 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 | 0.23 | 0.28 | 0.64 | 0.45 |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.23 | 0.28 | 0.64 | 0.45 |
|  | 稀釋每股??餘Diluted earnings per share |  |  |  |  |
| 9810 | 繼續營業單位淨利（淨損）　Diluted earnings (loss) per share from continuing operations | 0.23 | 0.28 | 0.64 | 0.45 |
| 9850 | 稀釋每股盈餘合計　Total diluted earnings per share | 0.23 | 0.28 | 0.64 | 0.45 |

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** | **2020年1月1日至6月30日2020/1/1To6/30** | **2019年1月1日至6月30日2019/1/1To6/30** |
|  | 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 | 26,087 | 19,024 |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 26,087 | 19,024 |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 17,933 | 20,622 |
| A20200 | 攤銷費用　　　Amortization expense | 209 | 200 |
| A20900 | 利息費用　　　Interest expense | 598 | 447 |
| A21200 | 利息收入　　　Interest income | (36) | (45) |
| A22500 | 處分??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 |
| A29900 | 其他項目　　　Other adjustments to reconcile profit (loss) | (2,793) | 0 |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 15,911 | 21,416 |
|  | 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 | (789) | (224) |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (3,225) | (14,165) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | (32,240) | (314) |
| A31200 | 存貨（增加）減少　　　　Adjustments for decrease (increase) in inventories | (25,901) | (21,424) |
| A31240 | 其他流動資產（增加）減少　　　　Adjustments for decrease (increase) in other current assets | 2,376 | (3,523) |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (59,779) | (39,650) |
|  | ???　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 | (3) | (1,300) |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | 313 | 7,652 |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | 8,278 | 3,730 |
| A32230 | 其他流動負債增加（減少）　　　　Adjustments for increase (decrease) in other current liabilities | (5,676) | 2,711 |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | 2,912 | 12,793 |
| 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 | (56,867) | (26,857) |
| A20000 | 調整項目合計　　Total adjustments | (40,956) | (5,441) |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | (14,869) | 13,583 |
| A33100 | 收取之利息　Interest received | 36 | 45 |
| A33300 | 支付之利息　Interest paid | (598) | (430) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | (15,431) | 13,198 |
|  | 投資活動之現金流量Cash flows from (used in) investing activities |  |  |
| B02200 | 對子公司之收購（扣除所取得之現金）　Net cash flow from acquisition of subsidiaries | (136,814) | 0 |
| B02700 | 取得不動產、廠房及設備　Acquisition of property, plant and equipment | (9,105) | (11,535) |
| B03700 | 存出保證金增加　Increase in refundable deposits | 1,181 | (1,500) |
| B06700 | 其他非流動資產增加　Increase in other non-current assets | 371 | 0 |
| B07100 | 預付設備款增加　Increase in prepayments for business facilities | (1,755) | 0 |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (146,122) | (13,035) |
|  | 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 | 4,499 | 0 |
| C01600 | 舉借長期借款　Proceeds from long-term debt | 140,000 | 0 |
| C01700 | 償還長期借款　Repayments of long-term debt | (9,375) | 0 |
| C04020 | 租賃本金償還　Payments of lease liabilities | (770) | (821) |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | 134,354 | (821) |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | (27,199) | (658) |
| 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 | 25,934 | 39,501 |
| 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 | 25,934 | 39,501 |

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** | **36XX** | **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??(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** | **非控制權益 　　　Non-controlling interests** | **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 | 0 | 500,366 |
| D1 | 本期淨利（淨損） 　Profit (loss) | 0 | 0 | 0 | 26,933 | 26,933 | 0 | 0 | 26,933 | (420) | 26,513 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 23,688 | 23,688 | 23,688 | 0 | 23,688 |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 26,933 | 26,933 | 23,688 | 23,688 | 50,621 | (420) | 50,201 |
| M5 | 實際取得或處分子公司股權價格與帳面價值差額 　Difference between consideration and carrying amount of subsidiaries acquired or disposed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,047 | 61,047 |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 0 | 0 | 26,933 | 26,933 | 23,688 | 23,688 | 50,621 | 60,627 | 111,248 |
| Z1 | 期末餘額 　Equity at end of period | 423,735 | 423,735 | 29,919 | 16,558 | 16,558 | 80,775 | 80,775 | 550,987 | 60,627 | 611,614 |

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** | **36XX** | **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** | **非控制權益 　　　Non-controlling interests** | **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 | 0 | 446,047 |
| D1 | 本期淨利（淨損） 　Profit (loss) | 0 | 0 | 0 | 19,024 | 19,024 | 0 | 0 | 19,024 | 0 | 19,024 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 10,100 | 10,100 | 10,100 | 0 | 10,100 |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 19,024 | 19,024 | 10,100 | 10,100 | 29,124 | 0 | 29,124 |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 0 | 0 | 19,024 | 19,024 | 10,100 | 10,100 | 29,124 | 0 | 29,124 |
| Z1 | 期末餘額 　Equity at end of period | 423,735 | 423,735 | 29,919 | (20,418) | (20,418) | 41,935 | 41,935 | 475,171 | 0 | 475,171 |