2020Q3 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** | **2020年9月30日2020/9/30** | **2019年12月31日2019/12/31** | **2019年9月30日2019/9/30** |
|  | 資產Assets |  |  |  |
|  | 　流動資產　Current assets |  |  |  |
| 1100 | 　　現金及約當現金　　Cash and cash equivalents | 44,559  | 53,133  | 38,784  |
| 1150 | 　　應收票據淨額　　Notes receivable, net | 5,051  | 1,984  | 1,984  |
| 1170 | 　　應收帳款淨額　　Accounts receivable, net | 78,250  | 59,851  | 53,204  |
| 1180 | 　　應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 33,590  | 30,495  | 39,169  |
| 130X | 　　存貨　　Current inventories | 194,919  | 164,003  | 155,852  |
| 1470 | 　　其他流動資產　　Other current assets | 12,411  | 14,227  | 24,155  |
| 11XX | 　　流動資產合計　　Total current assets | 368,780  | 323,693  | 313,148  |
|  | 　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 | 194,150  | 145,445  | 131,933  |
| 1600 | 　　不動產、廠房及設備　　Property, plant and equipment | 422,483  | 181,819  | 186,734  |
| 1755 | 　　使??權資產　　Right-of-use assets | 633  | 1,680  | 2,085  |
| 1840 | 　　遞延所得稅資產　　Deferred tax assets | 23,527  | 22,569  | 22,006  |
| 1900 | 　　其他非流動資產　　Other non-current assets | 8,630  | 9,997  | 10,097  |
| 15XX | 　　非流動資產合計　　Total non-current assets | 649,423  | 361,510  | 352,855  |
| 1XXX | 　資產總計　Total assets | 1,018,203  | 685,203  | 666,003  |
|  | 負債及權益Liabilities and equity |  |  |  |
|  | 　負債　Liabilities |  |  |  |
|  | 　　流動負債　　Current liabilities |  |  |  |
| 2100 | 　　　短期借款　　　Current borrowings | 67,043  | 0  | 0  |
| 2130 | 　　　合約負債－流動　　　Current contract liabilities | 5,701  | 4,364  | 3,348  |
| 2170 | 　　　應付帳款　　　Accounts payable | 28,912  | 28,151  | 32,999  |
| 2200 | 　　　其他應付款　　　Other payables | 45,462  | 38,142  | 33,247  |
| 2280 | 　　　租賃負債－流動　　　Current lease liabilities | 640  | 1,330  | 405  |
| 2300 | 　　　其他流動負債　　　Other current liabilities | 19,902  | 19,611  | 16,817  |
| 21XX | 　　　流動負債合計　　　Total current liabilities | 167,660  | 91,598  | 86,816  |
|  | 　　非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 　　　長期借款　　　Non-current portion of non-current borrowings | 182,187  | 56,250  | 60,937  |
| 2570 | 　　　遞延所得稅負債　　　Deferred tax liabilities | 18,810  | 16,626  | 14,558  |
| 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 | 15,778  | 20,004  | 17,440  |
| 25XX | 　　　非流動負債合計　　　Total non-current liabilities | 216,775  | 93,239  | 94,624  |
| 2XXX | 　　負債總計　　Total liabilities | 384,435  | 184,837  | 181,440  |
|  | 　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) | 12,875  | (10,375) | (14,734) |
| 3300 | 　　　　保留盈餘合計　　　　Total retained earnings | 12,875  | (10,375) | (14,734) |
|  | 　　　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 | 106,626  | 57,087  | 45,643  |
| 3400 | 　　　　其他權益合計　　　　Total other equity interest | 106,626  | 57,087  | 45,643  |
| 31XX | 　　　歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 573,155  | 500,366  | 484,563  |
| 36XX | 　　非控制權益　　Non-controlling interests | 60,613  | 0  | 0  |
| 3XXX | 　　權益總額　　Total equity | 633,768  | 500,366  | 484,563  |
| 3X2X | 　負債及權益總計　Total liabilities and equity | 1,018,203  | 685,203  | 666,003  |
| 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7月1日至9月30日2020/7/1To9/30** | **2019年7月1日至9月30日2019/7/1To9/30** | **2020年1月1日至9月30日2020/1/1To9/30** | **2019年1月1日至9月30日2019/1/1To9/30** |
|  | 營業收入Operating revenue |  |  |  |  |
| 4000 | 　營業收入合計　Total operating revenue | 111,852  | 99,702  | 336,501  | 313,991  |
|  | 營業成本Operating costs |  |  |  |  |
| 5000 | 　營業成本合計　Total operating costs | 86,676  | 79,741  | 238,854  | 232,101  |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 25,176  | 19,961  | 97,647  | 81,890  |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 25,176  | 19,961  | 97,647  | 81,890  |
|  | 營業費用Operating expenses |  |  |  |  |
| 6100 | 　推銷費用　Selling expenses | 5,331  | 4,120  | 15,558  | 12,838  |
| 6200 | 　??理費用　Administrative expenses | 13,702  | 11,898  | 38,227  | 33,218  |
| 6300 | 　研究發展費用　Research and development expenses | 9,262  | 7,650  | 23,618  | 22,189  |
| 6000 | 　營業費用合計　Total operating expenses | 28,295  | 23,668  | 77,403  | 68,245  |
| 6900 | 營業利益（損失）Net operating income (loss) | (3,119) | (3,707) | 20,244  | 13,645  |
|  | 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 | 4  | 4  | 40  | 51  |
|  | 　其他收入　Other income |  |  |  |  |
| 7010 | 　　其他收入合計　　Total other income | 827  | 9,499  | 5,355  | 10,196  |
|  | 　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 | (1,789) | 112  | (3,031) | 1,487  |
|  | 　財務成本　Finance costs |  |  |  |  |
| 7050 | 　　財務成本淨額　　Finance costs, net | 635  | 224  | 1,233  | 671  |
| 7000 | 　營業外收入及支出合計　Total non-operating income and expenses | (1,593) | 9,391  | 1,131  | 11,063  |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | (4,712) | 5,684  | 21,375  | 24,708  |
|  | 所得稅費用（利益）Tax expense (income) |  |  |  |  |
| 7950 | 　所得稅費用（利益）合計　Total tax expense (income) | (1,015) | 0  | (1,441) | 0  |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | (3,697) | 5,684  | 22,816  | 24,708  |
| 8200 | 本期淨利（淨損）Profit (loss) | (3,697) | 5,684  | 22,816  | 24,708  |
|  | 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 | 24,458  | 3,874  | 48,705  | 16,100  |
| 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 | (1,393) | 166  | (834) | 2,292  |
| 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 | 25,851  | 3,708  | 49,539  | 13,808  |
| 8300 | 　其他綜合損益（淨額）　Total other comprehensive income | 25,851  | 3,708  | 49,539  | 13,808  |
| 8500 | 本期綜合損益總額Total comprehensive income | 22,154  | 9,392  | 72,355  | 38,516  |
|  | 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 | (3,683) | 5,684  | 23,250  | 24,708  |
| 8620 | 　非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | (14) | 0  | (434) | 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 | 22,168  | 9,392  | 72,789  | 38,516  |
| 8720 | 　非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | (14) | 0  | (434) | 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 | (0.09) | 0.13  | 0.55  | 0.58  |
| 9750 | 　基本每股盈餘合計　Total basic earnings per share | (0.09) | 0.13  | 0.55  | 0.58  |
|  | 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 | (0.09) | 0.13  | 0.55  | 0.58  |
| 9850 | 　稀釋每股盈餘合計　Total diluted earnings per share | (0.09) | 0.13  | 0.55  | 0.58  |

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9月30日2020/1/1To9/30** | **2019年1月1日至9月30日2019/1/1To9/30** |
|  | 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 | 21,375  | 24,708  |
| A10000 | 　本期稅前淨利（淨損）　Profit (loss) before tax | 21,375  | 24,708  |
|  | 　調整項目　Adjustments |  |  |
|  | 　　收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 　　　折舊費用　　　Depreciation expense | 27,496  | 30,228  |
| A20200 | 　　　攤銷費用　　　Amortization expense | 306  | 300  |
| 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 | 480  | 0  |
| A20900 | 　　　利息費用　　　Interest expense | 1,233  | 909  |
| A21200 | 　　　利息收入　　　Interest income | (40) | (51) |
| 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  |
| 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) | 26,682  | 31,578  |
|  | 　　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 | (1,254) | 2,152  |
| A31150 | 　　　　應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (9,876) | (3,124) |
| A31160 | 　　　　應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | (3,095) | (6,160) |
| A31200 | 　　　　存貨（增加）減少　　　　Adjustments for decrease (increase) in inventories | (28,655) | (43,579) |
| A31240 | 　　　　其他流動資產（增加）減少　　　　Adjustments for decrease (increase) in other current assets | 2,589  | 575  |
| A31000 | 　　　　與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (40,291) | (50,136) |
|  | 　　　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 | (397) | (1,300) |
| A32150 | 　　　　應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | (3,963) | 5,149  |
| A32180 | 　　　　其他應付款增加（減少）　　　　Increase (decrease) in other payable | 4,384  | 2,263  |
| A32230 | 　　　　其他流動負債增加（減少）　　　　Adjustments for increase (decrease) in other current liabilities | (195) | 3,631  |
| A32990 | 　　　　其他營業負債增加（減少）　　　　Increase (decrease) in other operating liabilities | (4,313) | (674) |
| A32000 | 　　　　與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | (4,484) | 9,069  |
| 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 | (44,775) | (41,067) |
| A20000 | 　　調整項目合計　　Total adjustments | (18,093) | (9,489) |
| A33000 | 　營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | 3,282  | 15,219  |
| A33100 | 　收取之利息　Interest received | 40  | 51  |
| A33300 | 　支付之利息　Interest paid | (1,233) | (909) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | 2,089  | 14,361  |
|  | 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 | (27,426) | (13,029) |
| B03700 | 　存出保證金增加　Increase in refundable deposits | 1,184  | (1,500) |
| B06700 | 　其他非流動資產增加　Increase in other non-current assets | (119) | 0  |
| B07100 | 　預付設備款增加　Increase in prepayments for business facilities | 3,625  | 0  |
| BBBB | 　投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (159,550) | (14,529) |
|  | 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 | 23,999  | 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 | (14,063) | 0  |
| C04020 | 　租賃本金償還　Payments of lease liabilities | (1,049) | (1,207) |
| CCCC | 　籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | 148,887  | (1,207) |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | (8,574) | (1,375) |
| 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 | 44,559  | 38,784  |
| 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 | 44,559  | 38,784  |

單位：新臺幣仟元Unit: NT$ thousands

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| 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???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  | (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  | 23,250  | 23,250  | 0  | 0  | 23,250  | (434) | 22,816  |
| D3 | 本期其他綜合損益 　Other comprehensive income  | 0  | 0  | 0  | 0  | 0  | 49,539  | 49,539  | 49,539  | 0  | 49,539  |
| D5 | 本期綜合損益總額 　Total comprehensive income  | 0  | 0  | 0  | 23,250  | 23,250  | 49,539  | 49,539  | 72,789  | (434) | 72,355  |
| 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  | 23,250  | 23,250  | 49,539  | 49,539  | 72,789  | 60,613  | 133,402  |
| Z1 | 期末餘額 　Equity at end of period  | 423,735  | 423,735  | 29,919  | 12,875  | 12,875  | 106,626  | 106,626  | 573,155  | 60,613  | 633,768  |

單位：新臺幣仟元Unit: NT$ thousands

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| 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  | 24,708  | 24,708  | 0  | 0  | 24,708  | 0  | 24,708  |
| D3 | 本期其他綜合損益 　Other comprehensive income  | 0  | 0  | 0  | 0  | 0  | 13,808  | 13,808  | 13,808  | 0  | 13,808  |
| D5 | 本期綜合損益總額 　Total comprehensive income  | 0  | 0  | 0  | 24,708  | 24,708  | 13,808  | 13,808  | 38,516  | 0  | 38,516  |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity  | 0  | 0  | 0  | 24,708  | 24,708  | 13,808  | 13,808  | 38,516  | 0  | 38,516  |
| Z1 | 期末餘額 　Equity at end of period  | 423,735  | 423,735  | 29,919  | (14,734) | (14,734) | 45,643  | 45,643  | 484,563  | 0  | 484,563  |