2020Q4 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12月31日2020/12/31** | **2019年12月31日2019/12/31** |
|  | 資產Assets |  |  |
|  | 流動資產　Current assets |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 53,406 | 53,133 |
| 1150 | 應收票據淨額　　Notes receivable, net | 4,131 | 1,984 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 85,701 | 59,851 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 19,522 | 30,495 |
| 130X | 存貨　　Current inventories | 184,996 | 164,003 |
| 1470 | 其他流動資產　　Other current assets | 14,704 | 14,227 |
| 11XX | 流動資產合計　　Total current assets | 362,460 | 323,693 |
|  | 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 | 128,330 | 145,445 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 425,016 | 181,819 |
| 1755 | 使用權資產　　Right-of-use assets | 355 | 1,680 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 25,157 | 22,569 |
| 1900 | 其他非流動資產　　Other non-current assets | 12,243 | 9,997 |
| 15XX | 非流動資產合計　　Total non-current assets | 591,101 | 361,510 |
| 1XXX | 資產總計　Total assets | 953,561 | 685,203 |
|  | 負債及權益Liabilities and equity |  |  |
|  | 負債　Liabilities |  |  |
|  | 流動負債　　Current liabilities |  |  |
| 2100 | 短期借款　　　Current borrowings | 62,000 | 0 |
| 2130 | 合約負債－流動　　　Current contract liabilities | 4,688 | 4,364 |
| 2170 | 應付帳款　　　Accounts payable | 26,252 | 28,151 |
| 2200 | 其他應付款　　　Other payables | 51,977 | 38,142 |
| 2280 | 租賃負債－流動　　??Current lease liabilities | 360 | 1,330 |
| 2300 | 其他流動負債　　　Other current liabilities | 19,956 | 19,611 |
| 21XX | 流動負債合計　　　Total current liabilities | 165,233 | 91,598 |
|  | 非流動負債　　Non-current liabilities |  |  |
| 2540 | ???　　長期借款　　　Non-current portion of non-current borrowings | 177,500 | 56,250 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 17,974 | 16,626 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 0 | 359 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 20,613 | 20,004 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 216,087 | 93,239 |
| 2XXX | 負債總計　　Total liabilities | 381,320 | 184,837 |
|  | 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 Share Capital | 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) | 16,098 | (10,375) |
| 3300 | 保留盈餘合計　　　　Total retained earnings | 16,098 | (10,375) |
|  | 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 | 42,272 | 57,087 |
| 3400 | 其他權益合計　　　　Total other equity interest | 42,272 | 57,087 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 512,024 | 500,366 |
| 36XX | 非控制權益　　Non-controlling interests | 60,217 | 0 |
| 3XXX | 權益總額　　Total equity | 572,241 | 500,366 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 953,561 | 685,203 |
| 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 |

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12月31日2020/1/1To12/31** | **2019年1月1日至12月31日2019/1/1To12/31** |
|  | 營業收入Operating revenue |  |  |
| 4000 | 營業收入合計　Total operating revenue | 463,212 | 416,837 |
|  | 營業成本Operating costs |  |  |
| 5000 | 營業成本合計　Total operating costs | 328,299 | 300,107 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 134,913 | 116,730 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 134,913 | 116,730 |
|  | 營業費用Operating expenses |  |  |
| 6100 | 推銷費用　Selling expenses | 19,437 | 19,285 |
| 6200 | 管理費用　Administrative expenses | 53,102 | 44,414 |
| 6300 | 研究發展費用　Research and development expenses | 32,967 | 31,106 |
| 6000 | 營業費用合計　Total operating expenses | 105,506 | 94,805 |
| 6900 | 營業利益（損失）Net operating income (loss) | 29,407 | 21,925 |
|  | 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 | 52 | 110 |
|  | 其他收入　Other income |  |  |
| 7010 | 其他收入合計　　Total other income | 6,277 | 11,946 |
|  | 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 | (5,482) | (1,770) |
|  | 財務成本　Finance costs |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 1,897 | 892 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | (1,050) | 9,394 |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 28,357 | 31,319 |
|  | 所得稅費用（利益）Tax expense (income) |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | (1,555) | 0 |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 29,912 | 31,319 |
| 8200 | 本期淨利（淨損）Profit (loss) | 29,912 | 31,319 |
|  | 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 | (5,154) | (2,815) |
| 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 | (17,115) | 29,612 |
| 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 | (3,185) | 3,797 |
| 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 | (19,084) | 23,000 |
| 8300 | 其他綜合損益（淨額）　Total other comprehensive income | (19,084) | 23,000 |
| 8500 | 本期綜合???益總額Total comprehensive income | 10,828 | 54,319 |
|  | 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 | 30,742 | 31,319 |
| 8620 | 非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | (830) | 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 | 11,658 | 54,319 |
| 8720 | 非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | (830) | 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 | 0.73 | 0.74 |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.73 | 0.74 |
|  | 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 | 0.72 | 0.74 |
| 9850 | 稀釋每股盈餘合計　Total diluted earnings per share | 0.72 | 0.74 |

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12月31日2020/1/1To12/31** | **2019年1月1日至12月31日2019/1/1To12/31** |
|  | 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 | 28,357 | 31,319 |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 28,357 | 31,319 |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊???用　　　Depreciation expense | 37,301 | 39,416 |
| A20200 | 攤銷費用　　　Amortization expense | 514 | 399 |
| 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 | 146 | 485 |
| A20900 | 利息費用　　　Interest expense | 1,897 | 893 |
| A21200 | 利息收入　　　Interest income | (52) | (110) |
| A21300 | 股利收入　　　Dividend income | (383) | (317) |
| A22500 | 處分及報廢不動產、廠房及設備損失（??益）　　　Loss (gain) on disposal of property, plan and equipment | 0 | 288 |
| 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) | 36,630 | 41,054 |
|  | 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 | (334) | 2,152 |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (16,993) | (10,256) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | 10,973 | 2,514 |
| A31200 | 存貨（增加）減少　　　　Adjustments for decrease (increase) in inventories | (18,732) | (51,730) |
| A31240 | 其他流動資產（增加）減少　　　　Adjustments for decrease (increase) in other current assets | 296 | 10,503 |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (24,790) | (46,817) |
|  | 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 | (6,623) | 301 |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | 10,139 | 4,810 |
| A32230 | 其他流動負債增加（減少）　　　　Adjustments for increase (decrease) in other current liabilities | (5,787) | 1,824 |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | (2,668) | 5,635 |
| 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 | (27,458) | (41,182) |
| A20000 | 調整項目合計　　Total adjustments | 9,172 | (128) |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | 37,529 | 31,191 |
| A33100 | 收取之利息　Interest received | 52 | 110 |
| A33200 | 收取之股利　Dividends received | 383 | 317 |
| A33300 | 支付之利息　Interest paid | (1,897) | (862) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | 36,067 | 30,756 |
|  | 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 | (38,725) | (14,670) |
| 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 | 344 | 0 |
| B07100 | 預付設備款增加　Increase in prepayments for business facilities | (657) | 0 |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (174,671) | (16,170) |
|  | 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 | 18,956 | 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 | (18,750) | 0 |
| C04020 | 租賃本???償還　Payments of lease liabilities | (1,329) | (1,612) |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | 138,877 | (1,612) |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | 273 | 12,974 |
| 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 | 53,406 | 53,133 |
| 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 | 53,406 | 53,133 |

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 | (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 | 30,742 | 30,742 | 0 | 0 | 30,742 | (830) | 29,912 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | (4,269) | (4,269) | (14,815) | (14,815) | (19,084) | 0 | (19,084) |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 26,473 | 26,473 | (14,815) | (14,815) | 11,658 | (830) | 10,828 |
| M7 | 對子公司所有權權益變動 　Changes in ownership interests in subsidiaries | 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 | 26,473 | 26,473 | (14,815) | (14,815) | 11,658 | 60,217 | 71,875 |
| Z1 | 期末餘額 　Equity at end of period | 423,735 | 423,735 | 29,919 | 16,098 | 16,098 | 42,272 | 42,272 | 512,024 | 60,217 | 572,241 |

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 | 31,319 | 31,319 | 0 | 0 | 31,319 | 0 | 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 | 0 | 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 | 0 | 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 | 0 | 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 | 0 | 500,366 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |