2021Q4 Consolidated Financial Report

Unit: NT$ thousands

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| **Balance Sheet** | | | |
| **代號Code** | **會計項目Accounting Title** | **2021年12月31日2021/12/31** | **2020年12月31日2020/12/31** |
|  | 資產Assets |  |  |
|  | 流動資產　Current assets |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 78,200 | 53,406 |
| 1150 | 應收票據淨額　　Notes receivable, net | 2,789 | 4,131 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 69,688 | 85,701 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 27,403 | 19,522 |
| 130X | 存貨　　Current inventories | 145,208 | 184,996 |
| 1470 | 其他流動資產　　Other current assets | 23,887 | 14,704 |
| 11XX | 流動資產合計　　Total current assets | 347,175 | 362,460 |
|  | 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 | 134,766 | 128,330 |
| 1535 | 按攤銷後成本衡量之金融資產－非流動　　Non-current financial assets at amortised cost | 1,500 | 0 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 410,691 | 425,016 |
| 1755 | 使用權資產　　Right-of-use assets | 2,078 | 355 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 25,098 | 25,157 |
| 1900 | 其他非流動資產　　Other non-current assets | 8,937 | 12,243 |
| 15XX | 非流動資產合計　　Total non-current assets | 583,070 | 591,101 |
| 1XXX | 資產??計　Total assets | 930,245 | 953,561 |
|  | 負債及權益Liabilities and equity |  |  |
|  | 負債　Liabilities |  |  |
|  | 流動負債　　Current liabilities |  |  |
| 2100 | 短期借款　　　Current borrowings | 28,000 | 62,000 |
| 2130 | 合約負債－流動　　　Current contract liabilities | 491 | 4,688 |
| 2170 | 應付帳款　　　Accounts payable | 29,620 | 26,252 |
| 2200 | 其他應付款　　　Other payables | 37,466 | 51,977 |
| 2230 | 本期所得稅負債　　　Current tax liabilities | 169 | 0 |
| 2280 | 租賃負債－流動　　　Current lease liabilities | 1,173 | 360 |
| 2300 | 其他流動負債　　　Other current liabilities | 33,631 | 19,956 |
| 2320 | 一年或一營業週期內到期長期負債　　　　Long-term liabilities, current portion | 32,750 | 18,750 |
| 2399 | 其他流動負債－其他　　　　Other current liabilities, others | 881 | 1,206 |
| 21XX | 流動負債合計　　　Total current liabilities | 130,550 | 165,233 |
|  | 非流動負債　　Non-current liabilities |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 189,750 | 177,500 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 17,825 | 17,974 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 912 | 0 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 14,829 | 20,613 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 223,316 | 216,087 |
| 2XXX | 負債總計　　Total liabilities | 353,866 | 381,320 |
|  | 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 |  |  |
| 3310 | 法定盈餘公積　　　　Legal reserve | 1,610 | 0 |
| 3350 | 未分配盈餘（或待彌補虧損）　　　　Unappropriated retained earnings (accumulated deficit) | 18,293 | 16,098 |
| 3300 | 保留盈餘合計　　　　Total retained earnings | 19,903 | 16,098 |
|  | 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 | 40,553 | 42,272 |
| 3400 | 其他權益合計　　　　Total other equity interest | 40,553 | 42,272 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 514,110 | 512,024 |
| 36XX | 非控制權益　　Non-controlling interests | 62,269 | 60,217 |
| 3XXX | 權益總額　　Total equity | 576,379 | 572,241 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 930,245 | 953,561 |
| 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** | **2021年1月1日至12月31日2021/1/1To12/31** | **2020年1月1日至12月31日2020/1/1To12/31** |
|  | 營業收入Operating revenue |  |  |
| 4000 | 營業收入合計　Total operating revenue | 477,595 | 463,212 |
|  | 營業成本Operating costs |  |  |
| 5000 | 營業成本合計　Total operating costs | 373,088 | 328,299 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 104,507 | 134,913 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 104,507 | 134,913 |
|  | 營業費用Operating expenses |  |  |
| 6100 | 推銷費用　Selling expenses | 19,944 | 19,437 |
| 6200 | 管理費用　Administrative expenses | 46,118 | 53,102 |
| 6300 | 研究發展費用　Research and development expenses | 31,230 | 32,967 |
| 6000 | 營業費用合計　Total operating expenses | 97,292 | 105,506 |
| 6900 | 營業利益（損失）Net operating income (loss) | 7,215 | 29,407 |
|  | 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 | 43 | 52 |
|  | 其他收入　Other income |  |  |
| 7010 | 其他收入合計　　Total other income | 4,978 | 6,277 |
|  | 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 | (2,797) | (5,482) |
|  | 財務成本　Finance costs |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 2,633 | 1,897 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | (409) | (1,050) |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 6,806 | 28,357 |
|  | 所得稅費用（利益）Tax expense (income) |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | (1,250) | (1,555) |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 8,056 | 29,912 |
| 8200 | 本期淨利（淨損）Profit (loss) | 8,056 | 29,912 |
|  | 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 | 1,403 | (5,154) |
| 8316 | 透過其他綜合損益按公允價值衡??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 | 245 | (17,115) |
| 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 | 1,329 | (3,185) |
| 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 | 319 | (19,084) |
| 8300 | 其他綜合損益（淨額）　Total other comprehensive income | 319 | (19,084) |
| 8500 | 本期綜合損益總額Total comprehensive income | 8,375 | 10,828 |
|  | 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 | 6,004 | 30,742 |
| 8620 | 非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | 2,052 | (830) |
|  | 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 | 6,323 | 11,658 |
| 8720 | 非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | 2,052 | (830) |
|  | 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 | 0.14 | 0.73 |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.14 | 0.73 |
|  | 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 | 0.14 | 0.72 |
| 9850 | 稀釋每股盈餘合計　Total diluted earnings per share | 0.14 | 0.72 |

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** | **2021年1月1日至12月31日2021/1/1To12/31** | **2020年1月1日至12月31日2020/1/1To12/31** |
|  | 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 | 6,806 | 28,357 |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 6,806 | 28,357 |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 39,978 | 37,301 |
| A20200 | 攤銷費用　　　Amortization expense | 424 | 514 |
| 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 | (489) | 146 |
| A20900 | 利息費用　　　Interest expense | 2,633 | 1,897 |
| A21200 | 利息收入　　　Interest income | (43) | (52) |
| A21300 | 股利收入　　　Dividend income | (237) | (383) |
| 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 | (50) | 0 |
| A29900 | 其他項目　　　Other adjustments to reconcile profit (loss) | 0 | (2,793) |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 42,216 | 36,630 |
|  | 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 | 1,342 | (334) |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | 16,502 | (16,993) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | (7,881) | 10,973 |
| A31200 | 存貨（增加???減少　　　　Adjustments for decrease (increase) in inventories | 39,788 | (18,732) |
| A31240 | 其他流動資產（增加）減少　　　　Adjustments for decrease (increase) in other current assets | (9,183) | 296 |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | 40,568 | (24,790) |
|  | 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 | (397) |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | 3,368 | (6,623) |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | (8,200) | 10,139 |
| A32230 | 其他流動負債增加（減少）　　　　Adjustments for increase (decrease) in other current liabilities | (8,902) | (5,787) |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | (13,734) | (2,668) |
| 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 | 26,834 | (27,458) |
| A20000 | 調整項目合計　　Total adjustments | 69,050 | 9,172 |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | 75,856 | 37,529 |
| A33100 | 收取之利息　Interest received | 43 | 52 |
| A33200 | 收取之股利　Dividends received | 237 | 383 |
| A33300 | 支付之利息　Interest paid | (2,633) | (1,897) |
| AAAA | 營業活動之淨現金流入（流出）Net cash flows from (used in) operating activities | 73,503 | 36,067 |
|  | 投資活動之現金流量Cash flows from (used in) investing activities |  |  |
| B00010 | 取得透過其他綜合損益按公允價值衡量之金融資產　Acquisition of financial assets at fair value through other comprehensive income | (6,191) | 0 |
| B02200 | 對子公司之收購（扣除所取得之現金）　Net cash flow from acquisition of subsidiaries | 0 | (136,814) |
| B02700 | 取得不動產、廠房及設備　Acquisition of property, plant and equipment | (27,172) | (38,725) |
| B02800 | 處分不動產、廠房及設備　Proceeds from disposal of property, plant and equipment | 127 | 0 |
| B03800 | 存出保證金減少　Decrease in refundable deposits | 0 | 1,181 |
| B06700 | 其他非流動資產增加　Increase in other non-current assets | (2,340) | 344 |
| B07100 | 預付設備款增加　Increase in prepayments for business facilities | 0 | (657) |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | (35,576) | (174,671) |
|  | 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 | 11,000 | 18,956 |
| C01600 | 舉借長期借款　Proceeds from long-term debt | 0 | 140,000 |
| C01700 | 償還長期借款　Repayments of long-term debt | (18,750) | (18,750) |
| C04020 | 租賃本金償還　Payments of lease liabilities | (1,146) | (1,329) |
| C04500 | 發放現金股利　Cash dividends paid | (4,237) | 0 |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | (13,133) | 138,877 |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | 24,794 | 273 |
| E00100 | 期初現金及約當現金餘額Cash and cash equivalents at beginning of period | 53,406 | 53,133 |
| E00200 | 期末現金及約當現金餘額Cash and cash equivalents at end of period | 78,200 | 53,406 |
| 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 | 78,200 | 53,406 |

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 | 3310 | 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 | 法定盈餘公積 　　　　　Legal reserve | 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 | 0 | 16,098 | 16,098 | 42,272 | 42,272 | 512,024 | 60,217 | 572,241 |
| B1 | 提列法定盈餘公積 　　Legal reserve appropriated | 0 | 0 | 0 | 1,610 | (1,610) | 0 | 0 | 0 | 0 | 0 | 0 |
| B5 | 普通股現金股利 　　Cash dividends of ordinary share | 0 | 0 | 0 | 0 | (4,237) | (4,237) | 0 | 0 | (4,237) | 0 | (4,237) |
| D1 | 本期淨利（淨損） 　Profit (loss) | 0 | 0 | 0 | 0 | 6,004 | 6,004 | 0 | 0 | 6,004 | 2,052 | 8,056 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | 0 | 2,038 | 2,038 | (1,719) | (1,719) | 319 | 0 | 319 |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 0 | 8,042 | 8,042 | (1,719) | (1,719) | 6,323 | 2,052 | 8,375 |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 0 | 0 | 1,610 | 2,195 | 3,805 | (1,719) | (1,719) | 2,086 | 2,052 | 4,138 |
| Z1 | 期末餘額 　Equity at end of period | 423,735 | 423,735 | 29,919 | 1,610 | 18,293 | 19,903 | 40,553 | 40,553 | 514,110 | 62,269 | 576,379 |

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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 | 3310 | 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 | 法定盈餘公積 　　　　　Legal reserve | 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 | 0 | (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 | 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 | 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 | 0 | 26,473 | 26,473 | (14,815) | (14,815) | 11,658 | (830) | 10,828 | |
| 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 | 0 | 61,047 | 61,047 | |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 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 | 0 | 16,098 | 16,098 | 42,272 | 42,272 | 512,024 | 60,217 | 572,241 | |