2022Q2 Consolidated Financial Report

Unit: NT$ thousands

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2022年6月30日2022/6/30** | **2021年12月31日2021/12/31** | **2021年6月30日2021/6/30** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 122,282 | 78,200 | 49,023 |
| 1150 | 應收票據淨額　　Notes receivable, net | 1,316 | 2,789 | 1,049 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 121,151 | 69,688 | 97,939 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 17,157 | 27,403 | 30,786 |
| 130X | 存貨　　Current inventories | 139,980 | 145,208 | 170,401 |
| 1470 | 其他流動資產　　Other current assets | 21,151 | 23,887 | 18,395 |
| 11XX | 流動資產合計　　Total current assets | 423,037 | 347,175 | 367,593 |
|  | 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 | 107,711 | 134,766 | 128,499 |
| 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 | 1,500 | 1,500 |
| 1600 | 不動產、廠房及設備　　Property, plant and equipment | 404,513 | 410,691 | 425,307 |
| 1755 | 使用權資產　　Right-of-use assets | 1,491 | 2,078 | 2,665 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 24,739 | 25,098 | 26,309 |
| 1900 | 其他非流動資產　　Other non-current assets | 6,836 | 8,937 | 7,482 |
| 15XX | 非流動資產合計　　Total non-current assets | 546,790 | 583,070 | 591,762 |
| 1XXX | 資產總計　Total assets | 969,827 | 930,245 | 959,355 |
|  | 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 | 28,000 | 28,000 |
| 2130 | 合約負債－流動　　　Current contract liabilities | 377 | 491 | 4,125 |
| 2170 | 應付帳款　　　Accounts payable | 26,303 | 29,620 | 26,741 |
| 2200 | 其他應付款　　　Other payables | 53,297 | 37,466 | 48,583 |
| 2230 | 本期所得稅負債　　　Current tax liabilities | 0 | 169 | 0 |
| 2280 | 租賃負債－流動　　　Current lease liabilities | 1,015 | 1,173 | 1,168 |
| 2300 | 其他流動負債　　　Other current liabilities | 52,338 | 33,631 | 19,878 |
| 2320 | 一年或一營業週期內到期長期負債　　　　Long-term liabilities, current portion | 51,622 | 32,750 | 0 |
| 2399 | 其他流動負債－其他　　　　Other current liabilities, others | 716 | 881 | 19,878 |
| 21XX | 流動負債合計　　　Total current liabilities | 133,330 | 130,550 | 128,495 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 188,285 | 189,750 | 213,125 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 18,180 | 17,825 | 17,811 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 485 | 912 | 1,499 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 13,400 | 14,829 | 16,912 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 220,350 | 223,316 | 249,347 |
| 2XXX | 負債總計　　Total liabilities | 353,680 | 353,866 | 377,842 |
|  | 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 |  |  |  |
| 3310 | 法定盈餘公積　　　　Legal reserve | 2,414 | 1,610 | 0 |
| 3350 | 未分配盈餘（或待彌補虧損）　　　　Unappropriated retained earnings (accumulated deficit) | 51,839 | 18,293 | 24,643 |
| 3300 | 保留盈餘合計　　　　Total retained earnings | 54,253 | 19,903 | 24,643 |
|  | 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 | 43,383 | 40,553 | 42,602 |
| 3400 | 其他權益合計　　　　Total other equity interest | 43,383 | 40,553 | 42,602 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 551,290 | 514,110 | 520,899 |
| 36XX | 非控制權益　　Non-controlling interests | 64,857 | 62,269 | 60,614 |
| 3XXX | 權益總額　　Total equity | 616,147 | 576,379 | 581,513 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 969,827 | 930,245 | 959,355 |
| 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** | **2022年4月1日至6月30日2022/4/1To6/30** | **2021年4月1日至6月30日2021/4/1To6/30** | **2022年1月1日至6月30日2022/1/1To6/30** | **2021年1月1日至6月30日2021/1/1To6/30** |
|  | 營業收入Operating revenue |  |  |  |  |
| 4000 | 營業收入合計　Total operating revenue | 154,646 | 137,054 | 262,792 | 244,421 |
|  | 營業成本Operating costs |  |  |  |  |
| 5000 | 營業成本合計　Total operating costs | 104,585 | 97,896 | 187,029 | 186,315 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 50,061 | 39,158 | 75,763 | 58,106 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 50,061 | 39,158 | 75,763 | 58,106 |
|  | 營業費用Operating expenses |  |  |  |  |
| 6100 | 推銷費用　Selling expenses | 7,854 | 4,849 | 13,586 | 9,282 |
| 6200 | 管理費用　Administrative expenses | 14,519 | 12,992 | 25,460 | 24,416 |
| 6300 | 研究發展費用　Research and development expenses | 8,690 | 8,556 | 16,892 | 15,941 |
| 6000 | 營業費用合計　Total operating expenses | 31,063 | 26,397 | 55,938 | 49,639 |
| 6900 | 營業利益（損失）Net operating income (loss) | 18,998 | 12,761 | 19,825 | 8,467 |
|  | 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 | 40 | 27 | 43 | 31 |
|  | 其他收入　Other income |  |  |  |  |
| 7010 | 其他收入合計　　Total other income | 11,177 | 2,302 | 13,819 | 2,931 |
|  | 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 | 5,055 | (2,158) | 8,843 | (2,308) |
|  | 財務成本　Finance costs |  |  |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 795 | 646 | 1,419 | 1,331 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 15,477 | (475) | 21,286 | (677) |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 34,475 | 12,286 | 41,111 | 7,790 |
|  | 所得稅費用（???益）Tax expense (income) |  |  |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | (87) | 0 | (87) | (1,893) |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 34,562 | 12,286 | 41,198 | 9,683 |
| 8200 | 本期淨利（淨損）Profit (loss) | 34,562 | 12,286 | 41,198 | 9,683 |
|  | 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 | 2,111 | 3,169 | 3,521 | 168 |
| 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 | 203 | 655 | 714 | 579 |
| 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 | 1,908 | 2,514 | 2,807 | (411) |
| 8300 | 其他綜合損益（淨額）　Total other comprehensive income | 1,908 | 2,514 | 2,807 | (411) |
| 8500 | 本期綜合損益總額Total comprehensive income | 36,470 | 14,800 | 44,005 | 9,272 |
|  | 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 | 33,316 | 12,372 | 38,610 | 9,286 |
| 8620 | 非控制權益（淨利／損）　Profit (loss), attributable to non-controlling interests | 1,246 | (86) | 2,588 | 397 |
|  | 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 | 35,224 | 14,886 | 41,417 | 8,875 |
| 8720 | 非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | 1,246 | (86) | 2,588 | 397 |
|  | 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 | 0.79 | 0.29 | 0.91 | 0.22 |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.79 | 0.29 | 0.91 | 0.22 |
|  | 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 | 0.79 | 0.29 | 0.91 | 0.22 |
| 9850 | ???稀釋每股盈餘合計　Total diluted earnings per share | 0.79 | 0.29 | 0.91 | 0.22 |

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** | **2022年1月1日至6月30日2022/1/1To6/30** | **2021年1月1日至6月30日2021/1/1To6/30** |
|  | 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 | 41,111 | 7,790 |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 41,111 | 7,790 |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 19,566 | 20,014 |
| A20200 | 攤銷費用　　　Amortization expense | 212 | 212 |
| 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 | 285 | (413) |
| A20900 | ??利息費用　　　Interest expense | 1,419 | 1,331 |
| A21200 | 利息收入　　　Interest income | (43) | (31) |
| A21300 | 股利收入　　　Dividend income | (10,997) | 0 |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 10,442 | 21,113 |
|  | 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 | 1,473 | 3,082 |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (51,748) | (11,825) |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | 10,246 | (11,264) |
| A31200 | 存貨（增加）減少　　　　Adjustments for decrease (increase) in inventories | 5,228 | 14,595 |
| A31240 | 其他流動資產（增加）減少　　　　Adjustments for decrease (increase) in other current assets | 2,736 | (3,691) |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (32,065) | (9,103) |
|  | 與營業活動相關之負債之淨變動　　　Changes in operating liabilities |  |  |
| A32125 | 合約負債增加（減少）　　　　Increase (decrease) in contract liabilities | (114) | 0 |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | (3,317) | 489 |
| A32180 | 其他應付款增加（減少）　　　　Increase (decrease) in other payable | 9,979 | 875 |
| A32230 | 其他流動負債增加（減少）　　　　Adjustments for increase (decrease) in other current liabilities | (165) | (641) |
| A32990 | 其他營業負債增加（減少）　　　　Increase (decrease) in other operating liabilities | (1,429) | (3,702) |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | 4,954 | (2,979) |
| 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 | (27,111) | (12,082) |
| A20000 | 調整項目合計　　Total adjustments | (16,669) | 9,031 |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | 24,442 | 16,821 |
| A33100 | 收取之利息　Interest received | 43 | 31 |
| A33300 | 支付之利息　Interest paid | (1,419) | (1,331) |
| A33500 | 退還（支付）之所得稅　Income taxes refund (paid) | (82) | 0 |
| AAAA | 營業活動之淨現金流入（流出??Net cash flows from (used in) operating activities | 22,984 | 15,521 |
|  | 投資活動之現金流量Cash flows from (used in) investing activities |  |  |
| B00030 | 透過其他綜合損益按公允價值衡量之金融資產減資退回股款　Proceeds from capital reduction of financial assets at fair value through other comprehensive income | 30,576 | 0 |
| B02700 | 取得不動產、廠房及設備　Acquisition of property, plant and equipment | (8,882) | (20,293) |
| B02800 | 處分不動產、廠房及設備　Proceeds from disposal of property, plant and equipment | 26 | 0 |
| B07100 | 預付設備款增加　Increase in prepayments for business facilities | (441) | (671) |
| B07600 | 收取之股利　Dividends received | 10,997 | 0 |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | 32,276 | (20,964) |
|  | 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 | 0 | 11,000 |
| C01700 | 償還長期借款　Repayments of long-term debt | (10,593) | (9,375) |
| C04020 | 租賃本金償還　Payments of lease liabilities | (585) | (565) |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | (11,178) | 1,060 |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | 44,082 | (4,383) |
| E00100 | 期初現金及約當現金???額Cash and cash equivalents at beginning of period | 78,200 | 53,406 |
| E00200 | 期末現金及約當現金餘額Cash and cash equivalents at end of period | 122,282 | 49,023 |
| 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 | 122,282 | 49,023 |

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** | **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 | 1,610 | 18,293 | 19,903 | 40,553 | 40,553 | 514,110 | 62,269 | 576,379 |
| B1 | 提列法定盈餘公積 　　Legal reserve appropriated | 0 | 0 | 0 | 804 | (804) | 0 | 0 | 0 | 0 | 0 | 0 |
| B5 | 普通股??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 | 38,610 | 38,610 | 0 | 0 | 38,610 | 2,588 | 41,198 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | 0 | (23) | (23) | 2,830 | 2,830 | 2,807 | 0 | 2,807 |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 0 | 38,587 | 38,587 | 2,830 | 2,830 | 41,417 | 2,588 | 44,005 |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 0 | 0 | 804 | 33,546 | 34,350 | 2,830 | 2,830 | 37,180 | 2,588 | 39,768 |
| Z1 | 期末餘額 　Equity at end of period | 423,735 | 423,735 | 29,919 | 2,414 | 51,839 | 54,253 | 43,383 | 43,383 | 551,290 | 64,857 | 616,147 |

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** | **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 |
| D1 | 本期淨利（淨損） 　Profit (loss) | 0 | 0 | 0 | 0 | 9,286 | 9,286 | 0 | 0 | 9,286 | 397 | 9,683 |
| D3 | 本期其他綜合損益 　Other comprehensive income | 0 | 0 | 0 | 0 | (741) | (741) | 330 | 330 | (411) | 0 | (411) |
| D5 | 本期綜合損益總額 　Total comprehensive income | 0 | 0 | 0 | 0 | 8,545 | 8,545 | 330 | 330 | 8,875 | 397 | 9,272 |
| Y1 | 權益增加(減少)總額 　Total increase (decrease) in equity | 0 | 0 | 0 | 0 | 8,545 | 8,545 | 330 | 330 | 8,875 | 397 | 9,272 |
| Z1 | 期末餘額 　Equity at end of period | 423,735 | 423,735 | 29,919 | 0 | 24,643 | 24,643 | 42,602 | 42,602 | 520,899 | 60,614 | 581,513 |