2022Q2 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** | **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$

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| **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

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| **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

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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  | 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  |