2022Q3 Consolidated Financial Report

Unit: NT$ thousands

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **資產負債表Balance Sheet** | | | | |
| **代號Code** | **會計項目Accounting Title** | **2022年9月30日2022/9/30** | **2021年12月31日2021/12/31** | **2021年9月30日2021/9/30** |
|  | 資產Assets |  |  |  |
|  | 流動資產　Current assets |  |  |  |
| 1100 | 現金及約當現金　　Cash and cash equivalents | 126,186 | 78,200 | 64,838 |
| 1150 | 應收票據淨額　　Notes receivable, net | 2,311 | 2,789 | 1,269 |
| 1170 | 應收帳款淨額　　Accounts receivable, net | 98,753 | 69,688 | 40,599 |
| 1180 | 應收帳款－關係人淨額　　Accounts receivable due from related parties, net | 16,720 | 27,403 | 35,854 |
| 130X | 存貨　　Current inventories | 164,136 | 145,208 | 182,442 |
| 1470 | 其他流動資產　　Other current assets | 16,579 | 23,887 | 22,372 |
| 11XX | 流動資產合計　　Total current assets | 424,685 | 347,175 | 347,374 |
|  | 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 | 106,926 | 134,766 | 137,831 |
| 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 | 402,312 | 410,691 | 420,185 |
| 1755 | 使用權資產　　Right-of-use assets | 1,198 | 2,078 | 2,372 |
| 1840 | 遞延所得稅資產　　Deferred tax assets | 25,346 | 25,098 | 25,838 |
| 1900 | 其他非流動資產　　Other non-current assets | 7,486 | 8,937 | 6,704 |
| 15XX | 非流動資產合計　　Total non-current assets | 544,768 | 583,070 | 594,430 |
| 1XXX | 資產總計　Total assets | 969,453 | 930,245 | 941,804 |
|  | 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 | 411 | 491 | 4,124 |
| 2170 | 應付帳款　　　Accounts payable | 37,215 | 29,620 | 28,960 |
| 2200 | 其他應付款　　　Other payables | 45,822 | 37,466 | 41,192 |
| 2230 | 本期所得稅負債　　　Current tax liabilities | 0 | 169 | 200 |
| 2280 | 租賃負債－流動　　　Current lease liabilities | 853 | 1,173 | 1,170 |
| 2300 | 其他流動負債　　　Other current liabilities | 52,311 | 33,631 | 19,501 |
| 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 | 689 | 881 | 19,501 |
| 21XX | 流動負債合計　　　Total current liabilities | 136,612 | 130,550 | 123,147 |
|  | 非流動負債　　Non-current liabilities |  |  |  |
| 2540 | 長期借款　　　Non-current portion of non-current borrowings | 172,880 | 189,750 | 208,437 |
| 2570 | 遞延所得稅負債　　　Deferred tax liabilities | 18,759 | 17,825 | 18,583 |
| 2580 | 租賃負債－非流動　　　Non-current lease liabilities | 353 | 912 | 1,206 |
| 2600 | 其他非流動負債　　　Other non-current liabilities | 13,062 | 14,829 | 16,569 |
| 25XX | 非流動負債合計　　　Total non-current liabilities | 205,054 | 223,316 | 244,795 |
| 2XXX | 負債總計　　Total liabilities | 341,666 | 353,866 | 367,942 |
|  | 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 | 1,610 |
| 3350 | 未分配盈餘（或待彌補虧損）　　　　Unappropriated retained earnings (accumulated deficit) | 62,409 | 18,293 | 13,482 |
| 3300 | 保留盈餘合計　　　　Total retained earnings | 64,823 | 19,903 | 15,092 |
|  | 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 | 42,781 | 40,553 | 44,598 |
| 3400 | 其他權益合計　　　　Total other equity interest | 42,781 | 40,553 | 44,598 |
| 31XX | 歸屬於母公司業主之權益合計　　　Total equity attributable to owners of parent | 561,258 | 514,110 | 513,344 |
| 36XX | 非控制權益　　Non-controlling interests | 66,529 | 62,269 | 60,518 |
| 3XXX | 權益總額　　Total equity | 627,787 | 576,379 | 573,862 |
| 3X2X | 負債及權益總計　Total liabilities and equity | 969,453 | 930,245 | 941,804 |
| 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7月1日至9月30日2022/7/1To9/30** | **2021年7月1日至9月30日2021/7/1To9/30** | **2022年1月1日至9月30日2022/1/1To9/30** | **2021年1月1日至9月30日2021/1/1To9/30** |
|  | 營業收入Operating revenue |  |  |  |  |
| 4000 | 營業收入合計　Total operating revenue | 125,233 | 88,627 | 388,025 | 333,048 |
|  | 營業成本Operating costs |  |  |  |  |
| 5000 | 營業成本合計　Total operating costs | 93,850 | 70,316 | 280,879 | 256,631 |
| 5900 | 營業毛利（毛損）Gross profit (loss) from operations | 31,383 | 18,311 | 107,146 | 76,417 |
| 5950 | 營業毛利（毛損）淨額Gross profit (loss) from operations | 31,383 | 18,311 | 107,146 | 76,417 |
|  | 營業費用Operating expenses |  |  |  |  |
| 6100 | 推銷費用　Selling expenses | 7,054 | 5,818 | 20,640 | 15,100 |
| 6200 | 管理費用　Administrative expenses | 12,391 | 10,508 | 37,851 | 34,924 |
| 6300 | 研究發展費用　Research and development expenses | 8,974 | 7,731 | 25,866 | 23,672 |
| 6000 | 營業費用合計　Total operating expenses | 28,419 | 24,057 | 84,357 | 73,696 |
| 6900 | 營業利益（損失）Net operating income (loss) | 2,964 | (5,746) | 22,789 | 2,721 |
|  | 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 | 3 | 83 | 34 |
|  | 其他收入　Other income |  |  |  |  |
| 7010 | 其他收入合計　　Total other income | 365 | 1,332 | 14,184 | 4,263 |
|  | 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 | 9,908 | (45) | 18,751 | (2,353) |
|  | 財務成本　Finance costs |  |  |  |  |
| 7050 | 財務成本淨額　　Finance costs, net | 879 | 657 | 2,298 | 1,988 |
| 7000 | 營業外收入及支出合計　Total non-operating income and expenses | 9,434 | 633 | 30,720 | (44) |
| 7900 | 繼續營業單位稅前淨利（淨損）Profit (loss) from continuing operations before tax | 12,398 | (5,113) | 53,509 | 2,677 |
|  | 所得稅費??（利益）Tax expense (income) |  |  |  |  |
| 7950 | 所得稅費用（利益）合計　Total tax expense (income) | 0 | 229 | (87) | (1,664) |
| 8000 | 繼續營業單位本期淨利（淨損）Profit (loss) from continuing operations | 12,398 | (5,342) | 53,596 | 4,341 |
| 8200 | 本期淨利（淨損）Profit (loss) | 12,398 | (5,342) | 53,596 | 4,341 |
|  | 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 | (785) | 3,142 | 2,736 | 3,310 |
| 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 | (27) | 1,214 | 687 | 1,793 |
| 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 | (758) | 1,928 | 2,049 | 1,517 |
| 8300 | 其他綜合損益（淨額）　Total other comprehensive income | (758) | 1,928 | 2,049 | 1,517 |
| 8500 | 本期綜合損益總額Total comprehensive income | 11,640 | (3,414) | 55,645 | 5,858 |
|  | 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 | 10,726 | (5,246) | 49,336 | 4,040 |
| 8620 | 非控制權益（淨利／損???　Profit (loss), attributable to non-controlling interests | 1,672 | (96) | 4,260 | 301 |
|  | 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 | 9,968 | (3,318) | 51,385 | 5,557 |
| 8720 | 非控制權益（綜合損益）　Comprehensive income, attributable to non-controlling interests | 1,672 | (96) | 4,260 | 301 |
|  | 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 | 0.25 | (0.12) | 1.16 | 0.10 |
| 9750 | 基本每股盈餘合計　Total basic earnings per share | 0.25 | (0.12) | 1.16 | 0.10 |
|  | 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 | 0.25 | (0.12) | 1.16 | 0.10 |
| 9850 | 稀釋每股盈餘合計　Total diluted earnings per share | 0.25 | (0.12) | 1.16 | 0.10 |

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9月30日2022/1/1To9/30** | **2021年1月1日至9月30日2021/1/1To9/30** |
|  | 營業活動之???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 | 53,509 | 2,677 |
| A10000 | 本期稅前淨利（淨損）　Profit (loss) before tax | 53,509 | 2,677 |
|  | 調整項目　Adjustments |  |  |
|  | 收益費損項目　　Adjustments to reconcile profit (loss) |  |  |
| A20100 | 折舊費用　　　Depreciation expense | 28,849 | 29,851 |
| A20200 | 攤銷費用　　　Amortization expense | 318 | 318 |
| 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 | 729 | (489) |
| A20900 | 利息費用　　　Interest expense | 2,298 | 1,988 |
| A21200 | 利息收入　　　Interest income | (83) | (34) |
| A21300 | 股利收入　　　Dividend income | (10,997) | 0 |
| 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 | 55 | 11 |
| A20010 | 收益費損項目合計　　　Total adjustments to reconcile profit (loss) | 21,169 | 31,645 |
|  | 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 | 478 | 2,862 |
| A31150 | 應收帳款（增加）減少　　　　Decrease (increase) in accounts receivable | (29,794) | 45,591 |
| A31160 | 應收帳款－關係人（增加）減少　　　　Decrease (increase) in accounts receivable due from related parties | 10,683 | (16,332) |
| A31200 | 存貨（增加）減少　　　　Adjustments for decrease (increase) in inventories | (18,928) | 2,554 |
| A31240 | 其他流動資產（增加）減少　　　　Adjustments for decrease (increase) in other current assets | 8,518 | (7,668) |
| A31000 | 與營業活動相關之資產之淨變動合計　　　　Total changes in operating assets | (29,043) | 27,007 |
|  | 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 | (80) | 0 |
| A32150 | 應付帳款增加（減少）　　　　Increase (decrease) in accounts payable | 7,595 | 2,708 |
| A32180 | 其他應付款增加（減少）　　　???Increase (decrease) in other payable | 4,816 | (6,761) |
| A32230 | 其他流動負債增加（減少）　　　　Adjustments for increase (decrease) in other current liabilities | (192) | (1,008) |
| A32990 | 其他營業負債增加（減少）　　　　Increase (decrease) in other operating liabilities | (1,767) | (4,044) |
| A32000 | 與營業活動相關之負債之淨變動合計　　　　Total changes in operating liabilities | 10,372 | (9,105) |
| 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 | (18,671) | 17,902 |
| A20000 | 調整項目合計　　Total adjustments | 2,498 | 49,547 |
| A33000 | 營運產生之現金流入（流出）　Cash inflow (outflow) generated from operations | 56,007 | 52,224 |
| A33100 | 收取之利息　Interest received | 83 | 34 |
| A33300 | 支付之利息　Interest paid | (2,298) | (1,988) |
| 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 | 53,710 | 50,270 |
|  | 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 | 0 | (6,191) |
| 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 | (13,789) | (23,823) |
| B02800 | 處分不動產、廠房及設備　Proceeds from disposal of property, plant and equipment | 26 | 0 |
| B03700 | 存出保證金增加　Increase in refundable deposits | (10) | 0 |
| B07100 | 預付設備款增加　Increase in prepayments for business facilities | (1,200) | (658) |
| B07600 | 收取之股利　Dividends received | 9,787 | 0 |
| BBBB | 投資活動之淨現金流入（流出）　Net cash flows from (used in) investing activities | 25,390 | (30,672) |
|  | 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 | (25,998) | (14,063) |
| C04020 | 租賃本金償還　Payments of lease liabilities | (879) | (866) |
| C04500 | 發放現金股利　Cash dividends paid | (4,237) | (4,237) |
| CCCC | 籌資活動之淨現金流入（流出）　Net cash flows from (used in) financing activities | (31,114) | (8,166) |
| EEEE | 本期現金及約當現金增加（減少）數Net increase (decrease) in cash and cash equivalents | 47,986 | 11,432 |
| E00100 | 期初現金及約當現金餘額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 | 126,186 | 64,838 |
| 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 | 126,186 | 64,838 |

單位：新臺???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 | 49,336 | 49,336 | 0 | 0 | 49,336 | 4,260 | 53,596 |
| D3 | 本期其他綜合損益Other comprehensive income | 0 | 0 | 0 | 0 | (179) | (179) | 2,228 | 2,228 | 2,049 | 0 | 2,049 |
| D5 | 本期綜合損益總額Total comprehensive income | 0 | 0 | 0 | 0 | 49,157 | 49,157 | 2,228 | 2,228 | 51,385 | 4,260 | 55,645 |
| Y1 | 權益增加(減少)總額Total increase (decrease) in equity | 0 | 0 | 0 | 804 | 44,116 | 44,920 | 2,228 | 2,228 | 47,148 | 4,260 | 51,408 |
| Z1 | 期末餘額Equity at end of period | 423,735 | 423,735 | 29,919 | 2,414 | 62,409 | 64,823 | 42,781 | 42,781 | 561,258 | 66,529 | 627,787 |

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 |
| 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???（淨損） Profit (loss) | 0 | 0 | 0 | 0 | 4,040 | 4,040 | 0 | 0 | 4,040 | 301 | 4,341 |
| D3 | 本期其他綜合損益Other comprehensive income | 0 | 0 | 0 | 0 | (809) | (809) | 2,326 | 2,326 | 1,517 | 0 | 1,517 |
| D5 | 本期綜合損益總額Total comprehensive income | 0 | 0 | 0 | 0 | 3,231 | 3,231 | 2,326 | 2,326 | 5,557 | 301 | 5,858 |
| Y1 | 權益增加(減少)總額Total increase (decrease) in equity | 0 | 0 | 0 | 1,610 | (2,616) | (1,006) | 2,326 | 2,326 | 1,320 | 301 | 1,621 |
| Z1 | 期末餘額Equity at end of period | 423,735 | 423,735 | 29,919 | 1,610 | 13,482 | 15,092 | 44,598 | 44,598 | 513,344 | 60,518 | 573,862 |