

2024Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2024/6/30	2023/12/31	2023/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	171,303	124,111	156,674
1150	Notes receivable, net	1,759	2,072	3,265
1170	Accounts receivable, net	96,284	100,426	95,073
1180	Accounts receivable due from related parties, net	16,075	14,439	21,961
130X	Current inventories	158,433	169,177	153,496
1470	Other current assets	13,806	15,501	11,516
11XX	Total current assets	457,660	425,726	441,985
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	155,192	134,007	159,693

1535	Non-current financial assets at amortised cost	1,500	1,500	1,500
1600	Property, plant and equipment	390,429	392,737	392,836
1755	Right-of-use assets	4,547	2,319	3,255
1840	Deferred tax assets	17,634	25,217	24,504
1900	Other non-current assets	13,641	8,766	7,570
15XX	Total non-current assets	582,943	564,546	589,358
1XXX	Total assets	1,040,603	990,272	1,031,343
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	0	0	500
2130	Current contract liabilities	402	603	1,608
2170	Accounts payable	36,282	41,403	30,130
2200	Other payables	95,156	53,779	95,527
2230	Current tax liabilities	1,558	2,897	355

2280	Current lease liabilities	1,334	1,564	1,819
2300	Other current liabilities	25,444	34,471	33,864
2320	Long-term liabilities, current portion	24,290	32,872	32,872
2399	Other current liabilities, others	1,154	1,599	992
21XX	Total current liabilities	160,176	134,717	163,803
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	104,440	117,102	138,038
2570	Deferred tax liabilities	23,877	21,442	26,121
2580	Non-current lease liabilities	3,221	752	1,426
2600	Other non-current liabilities	0	8,478	8,600
25XX	Total non-current liabilities	131,538	147,774	174,185
2XXX	Total liabilities	291,714	282,491	337,988
	Equity			
	Equity attributable to owners of parent			
	Share capital			

3110	Ordinary share	423,735	423,735	423,735
3100	Total Share Capital	423,735	423,735	423,735
	Capital surplus			
3210	Capital surplus, additional paid-in capital	29,841	29,841	29,841
3280	Capital surplus, others	78	78	78
3200	Total capital surplus	29,919	29,919	29,919
	Retained earnings			
3310	Legal reserve	15,630	9,459	9,459
3350	Unappropriated retained earnings (accumulated deficit)	119,095	104,474	69,966
3300	Total retained earnings	134,725	113,933	79,425
	Other equity interest			
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	86,271	67,990	89,303
3400	Total other equity interest	86,271	67,990	89,303
31XX	Total equity attributable to owners of parent	674,650	635,577	622,382
36XX	Non-controlling interests	74,239	72,204	70,973

3XXX	Total equity	748,889	707,781	693,355
3X2X	Total liabilities and equity	1,040,603	990,272	1,031,343
3997	Number of share capital awaiting retirement	0	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

Unit: NT\$ thousands    EPS Unit: NT\$

Statement of Comprehensive Income					
Code	Accounting Title	2024/4/1To6/30	2023/4/1To6/30	2024/1/1To6/30	2023/1/1To6/30
	Operating revenue				
4000	Total operating revenue	174,564	136,835	324,788	272,601
	Operating costs				
5000	Total operating costs	112,043	99,712	209,414	189,191
5900	Gross profit (loss) from operations	62,521	37,123	115,374	83,410
5950	Gross profit (loss) from operations	62,521	37,123	115,374	83,410

	Operating expenses				
6100	Selling expenses	6,486	6,468	11,537	12,518
6200	Administrative expenses	15,656	15,382	30,329	27,970
6300	Research and development expenses	8,498	8,972	16,693	17,444
6000	Total operating expenses	30,640	30,822	58,559	57,932
6900	Net operating income (loss)	31,881	6,301	56,815	25,478
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	577	795	585	1,544
	Other income				
7010	Total other income	761	931	1,815	2,262
	Other gains and losses				
7020	Other gains and losses, net	2,288	3,624	8,091	2,352
	Finance costs				
7050	Finance costs, net	603	880	1,344	1,780

7000	Total non-operating income and expenses	3,023	4,470	9,147	4,378
7900	Profit (loss) from continuing operations before tax	34,904	10,771	65,962	29,856
	Tax expense (income)				
7950	Total tax expense (income)	4,125	349	7,177	(154)
8000	Profit (loss) from continuing operations	30,779	10,422	58,785	30,010
8200	Profit (loss)	30,779	10,422	58,785	30,010
	Other comprehensive income				
	Components of other comprehensive income that will not be reclassified to profit or loss				
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	12,680	32,072	21,185	16,664
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	2,381	4,502	4,963	1,161

8310	Components of other comprehensive income that will not be reclassified to profit or loss	10,299	27,570	16,222	15,503
8300	Total other comprehensive income	10,299	27,570	16,222	15,503
8500	Total comprehensive income	41,078	37,992	75,007	45,513
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	29,705	9,179	56,750	27,205
8620	Profit (loss), attributable to non-controlling interests	1,074	1,243	2,035	2,805
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	40,004	36,749	72,972	42,708
8720	Comprehensive income, attributable to non-controlling interests	1,074	1,243	2,035	2,805
	Basic earnings per share				
9710	Basic earnings (loss) per share from continuing operations	0.70	0.22	1.34	0.64



9750	Total basic earnings per share	0.70	0.22	1.34	0.64
	Diluted earnings per share				
9810	Diluted earnings (loss) per share from continuing operations	0.70	0.22	1.34	0.64
9850	Total diluted earnings per share	0.70	0.22	1.34	0.64

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Statements of Cash Flows				
Code	Accounting Title	2024/1/1To6/30	2023/1/1To6/30	
	Cash flows from (used in) operating activities, indirect method			
A00010	Profit (loss) from continuing operations before tax	65,962	29,856	
A10000	Profit (loss) before tax	65,962	29,856	
	Adjustments			
	Adjustments to reconcile profit (loss)			
A20100	Depreciation expense	15,994	17,557	
A20200	Amortization expense	212	212	

A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(771)	0
A20900	Interest expense	1,344	1,780
A21200	Interest income	(585)	(1,544)
A21300	Dividend income	0	(111)
A22500	Loss (gain) on disposal of property, plan and equipment	0	339
A24100	Unrealized foreign exchange loss (gain)	(1,911)	(1,306)
A29900	Other adjustments to reconcile profit (loss)	5	0
A20010	Total adjustments to reconcile profit (loss)	14,288	16,927
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	313	(557)
A31150	?? Decrease (increase) in accounts receivable	4,913	27,282
A31160	Decrease (increase) in accounts receivable due from related parties	(1,636)	1,104
A31200	Adjustments for decrease (increase) in inventories	10,744	(7,707)
A31240	Adjustments for decrease (increase) in other current assets	1,451	(850)

A31990	Decrease (increase) in other operating assets	(1,820)	0
A31000	Total changes in operating assets	13,965	19,272
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(201)	260
A32150	Increase (decrease) in accounts payable	(5,121)	(9,699)
A32180	Increase (decrease) in other payable	5,394	2,397
A32230	Adjustments for increase (decrease) in other current liabilities	(445)	(347)
A32990	Increase (decrease) in other operating liabilities	(8,478)	(757)
A32000	Total changes in operating liabilities	(8,851)	(8,146)
A30000	Total changes in operating assets and liabilities	5,114	11,126
A20000	Total adjustments	19,402	28,053
A33000	Cash inflow (outflow) generated from operations	85,364	57,909
A33100	Interest received	585	1,544
A33300	Interest paid	(1,344)	(1,780)
A33500	Income taxes refund (paid)	(3,312)	0

AAAA	Net cash flows from (used in) operating activities	81,293	57,673
	Cash flows from (used in) investing activities		
B02700	Acquisition of property, plant and equipment	(7,801)	(6,311)
B03700	Increase in refundable deposits	(142)	(114)
B03800	Decrease in refundable deposits	104	0
B06700	Increase in other non-current assets	(6,025)	(307)
B07600	Dividends received	0	1,342
BBBB	Net cash flows from (used in) investing activities	(13,864)	(5,390)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	0	500
C00200	Decrease in short-term loans	0	(3,000)
C01600	Proceeds from long-term debt	35,000	500
C01700	Repayments of long-term debt	(56,244)	(38,186)
C04020	Payments of lease liabilities	(904)	(908)
CCCC	Net cash flows from (used in) financing activities	(22,148)	(41,094)

DDDD	Effect of exchange rate changes on cash and cash equivalents	1,911	1,306
EEEE	Net increase (decrease) in cash and cash equivalents	47,192	12,495
E00100	Cash and cash equivalents at beginning of period	124,111	144,179
E00200	Cash and cash equivalents at end of period	171,303	156,674
E00210	Cash and cash equivalents reported in the statement of financial position	171,303	156,674

Unit: NT\$ thousands

Statements of Change in Equity											
	3110	3100	3200	3310	3350	3300	3420	3400	31XX	36XX	3XXX
	Ordinar y share	Total share capital	Capital surplus	Legal reserve	Unappro priated retained earnings (accumul ated deficit)	Total retained earnings	Unrealised gains (losses) on financial assets measured at fair value through other comprehensiv	Total other equity interest	Total equity attributa ble to owners of parent	Non- controlling interests	Total equity

								e income				
A1	Equity at beginning of period	423,735	423,735	29,919	9,459	104,474	113,933	67,990	67,990	635,577	72,204	707,781
B1	Legal reserve appropriated	0	0	0	6,171	(6,171)	0	0	0	0	0	0
B5	Cash dividends of ordinary share	0	0	0	0	(33,899)	(33,899)	0	0	(33,899)	0	(33,899)
D1	Profit (loss)	0	0	0	0	56,750	56,750	0	0	56,750	2,035	58,785
D3	Other comprehensive income	0	0	0	0	(2,059)	(2,059)	18,281	18,281	16,222	0	16,222
D5	Total comprehensive	0	0	0	0	54,691	54,691	18,281	18,281	72,972	2,035	75,007

	ive income											
Y1	Total increase (decrease) in equity	0	0	0	6,171	14,621	20,792	18,281	18,281	39,073	2,035	41,108
Z1	Equity at end of period	423,735	423,735	29,919	15,630	119,095	134,725	86,271	86,271	674,650	74,239	748,889

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Last year's Statements of Change in Equity											
	3110	3100	3200	3310	3350	3300	3420	3400	31XX	36XX	3XXX
	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappro priated retained earnings (accumu	Total retained earnings	Unrealised gains (losses) on financial assets measured	Total other equity interest	Total equity attributa ble to owners of parent	Non- controllin g interests	Total equity

						lated deficit)		at fair value through other comprehen sive income				
A1	Equity at beginning of period	423,735	423,735	29,919	2,414	83,705	86,119	73,800	73,800	613,573	68,168	681,741
B1	Legal reserve appropriate d	0	0	0	7,045	(7,045)	0	0	0	0	0	0
B5	Cash dividends of ordinary share	0	0	0	0	(33,899)	(33,899)	0	0	(33,899)	0	(33,899)



D1	Profit (loss)	0	0	0	0	27,205	27,205	0	0	27,205	2,805	30,010
D3	Other comprehen sive income	0	0	0	0	0	0	15,503	15,503	15,503	0	15,503
D5	Total comprehen sive income	0	0	0	0	27,205	27,205	15,503	15,503	42,708	2,805	45,513
Y1	Total increase (decrease) in equity	0	0	0	7,045	(13,739)	(6,694)	15,503	15,503	8,809	2,805	11,614
Z1	Equity at end of period	423,735	423,735	29,919	9,459	69,966	79,425	89,303	89,303	622,382	70,973	693,355