## 8450 2017 2nd IFRS Consolidated Financial Statements

Unit: NT\$ thousand

Current reason   Current former all assets at fair value through profit or loss   Current former all assets at fair value through profit or loss   Current former all assets at fair value through profit or loss   Current former all assets at fair value through profit or loss   Current bond investment untout active market   Current bond investment without active market   Current bond investment   Current bond i	Accounting Title	2017/06/30 2016/12/3	1 2016/06/30
Current seases	Balance Sheet		
Cash and cash equivalents         604.007         730.204         540.00           Current frameal assess at fair value through porfit or loss         0         150         1.30           Current from lesses as that value through porfit or loss         0         150         1.50           Current from investment shoul active market         646,682         009.46         1,508,693           Notes receivable, net         70,000         58,653         30,651           Accounts receivable, net         110,591         124,000         58,653           Other receivable, net         3,446         6,789         5,655           Tradi inventions         119,596         118,690         5,655           Inventions         119,596         118,690         5,655           Tradi inventions         119,596         118,690         5,655           Inventions         1,730         4,575         0,645           Total growtheries         1,730         4,575         0,645           Total contract access         1,838,897         1,915,502           Non-current financial assets at cost         8         5,550         1,750           Non-current financial assets at cost         7,737         8,57         6,00           Property, plant and expla			
Total cases and cash equivasents for Yase 19 10 20 20 20 20 20 20 20 20 20 20 20 20 20			
Current francal assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loos         0         15,00		804,097 736,29	4 540,934
Current band investment without active market   646,582   809,445   1,058,991			
Total Current investments in dotal instrument without active market         646,082         808,485         106,880           Notes receivable, net         76,000         58,253         36,001           Accounts receivable, net         110,881         124,890         58,418           Other receivables, net         110,881         124,890         5,555           Inventories         3,446         6,789         5,555           Inventories         119,000         119,890         119,890         157,231           Total inventories         119,890         119,890         19,723         107,231         119,890         19,723         107,231         119,890         19,723         107,231         119,890         19,723         107,231         109,890         1		0 15	0 1,306
Notes receivable, net         70,000         58,859         30,005           Accounts receivable, net         110,581         124,890         58,585           Other receivables, net         110,581         124,890         58,585           Other receivables, net         3,446         6,789         5,585           Inventories         110,088         118,880         107,231           Total reventores         119,088         118,880         107,231           Property norths         73,390         49,572         80,437           Total propayments         13,30,200         49,672         80,437           Non-current lassets at cost         18,880,873         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,680         17,500         80,880         17,500         80,880         17,500         80,880         17,500         80,880         17,500         80,880         17,500         80,880         17,500 </td <td>Current bond investment without active market</td> <td></td> <td></td>	Current bond investment without active market		
Notes receivable, net         36.05<		646,682 809,44	5 1,058,897
Accounts receivable, net Accounts receivable, net Other receivables Other receivables, net			
Accounts receivables, net 110,681 21,400 85,416 Other receivables, net 4 6,789 5,555 Invantous Invantous Invantous Invantous Intal prepayments Total inventories 119,081 118,890 107,231 Prepayments Total prepayments 1,833,281 1,838,781 1		76,060 58,85	36,051
Other receivables, net         3,46         6,789         5,650           Inventories         119,058         118,80         107,231           Total inventories         119,058         118,80         107,231           Prepayments         73,309         43,572         80,432           Total prepayments         13,339         43,572         80,432           Non-current financial assets at cost         85,659         85,659         17,600           Property plant and equipment         284,200         272,000         288,860           Total intangible assets         7,737         8,976         8,881           Persperty, plant and equipment         284,200         272,000         288,860           Intengible assets         7,737         8,976         8,881           Deferred tax, assets         7,737         8,976         8,881           Other non-current assets         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total other possible         5,510         4,315         4,032           Total other possible         3,048         0	Accounts receivable, net		
Other receivables, net         3,44         6,789         5,856           Inventories         119,058         118,80         107,231           Total inventories         119,058         118,80         107,231           Prepayments         73,309         43,572         80,432           Total current assets         1,833,233         1,886,673         81,552           Non-current financial assets at cost, net         85,659         86,659         17,500           Property, plant and equipment         264,299         272,000         288,842           Total property, plant and equipment         264,299         272,000         288,842           Total intangible assets         7,737         8,976         8,986           Intangible assets         7,737         8,976         8,986           Obter on current assets         7,737         8,976         8,986           Guarantee deposits paid         5,510         4,315         4,03           Total ofter non-current assets         2,210,39         2,279,10         242,444           Liabilities         2,210,39         2,279,10         242,444           Liabilities         2,210,39         2,279,10         242,444           Liabilities         3,04 <th< td=""><td></td><td>110,581 124,69</td><td>0 85,418</td></th<>		110,581 124,69	0 85,418
Inventories	Other receivables		
Total inventories         119,08         119,08         107,231           Prepayments         73,309         43,72         30,432           Total prepayments         73,309         43,72         30,432           Total current assets         1833,323         1,89,62         1,89,62           Non-current financial assets at cost.         85,699         85,699         77,70           Property, plant and equipment         264,209         272,000         288,88           Intangible assets         7,737         8,97         8,98           Deferred tax assets         14,480         9,393         7,324           Deferred tax assets         14,50         4,315         4,335           Total intangible assets         5,510         4,315         4,335           Quarantee deposits paid         5,510         4,315         4,335           Total abort non-current assets         37,764         30,433         32,616           Total assets         22,103         2,701         24,244           Liabilities         22,103         2,701         24,244           Liabilities         3,04         3,05         3,05           Current liabilities         3,04         3,05         3,05	Other receivables, net	3,446 6,78	9 5,655
Prepayments         73,869         43,572         80,434           Total prepayments         1,833,293         1,898,673         1,915,926           Non-current assets         1,833,293         1,898,673         1,915,926           Non-current financial assets at cost.         85,659         85,659         17,500           Properly, plant and equipment         264,290         272,000         288,884           Intrangible assets         7,737         8,976         8,981           Total intrangible assets         7,737         8,976         8,981           Defered tax assets         14,459         9,393         7,321           Other non-current assets         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total absets         2,210,393         2,279,10         2,24,444           Liabilities         2,210,393         2,279,10         2,24,444           Liabilities         2,210,393         2,279,10         2,24,444           Liabilities         3,04         3,06         2,24,444           Liabilities         3,04         3,06         2,66           Accounts payable         3,04         3,06         2,66 <td></td> <td></td> <td></td>			
Total prepayments         73,369         43,572         80,432           Total current assets         1,833,293         1,896,673         1,915,202           Non-current financial assets at cost.         86,669         86,669         70,000           Property, plant and equipment         264,200         272,000         288,664           Intangible assets         7,737         8,97         3,981           Deferred tax assets         7,737         8,97         3,981           Other non-current assets         7,737         8,97         3,981           Total offered tax assets         5,510         4,315         4,032           Total offer non-current assets         5,510         4,315         4,032           Total offer non-current assets         37,646         380,341         326,518           Total offer non-current assets         37,646         380,341         326,518           Total assets         2,210,330         2,279,01         2,242,444           Liabilities         3,240         3,242,444           Liabilities         3,240         3,242,444           Liabilities         3,240         3,242,444           Current liabilities         3,240         3,242,444           Liabilities	Total inventories	119,058 118,88	0 107,231
Total current assets         1,833,293         1,896,673         1,915,926           Non-current financial assets at cost         Security of the control of the con	Prepayments		
Non-current financial assets at cost         Non-current financial assets at cost, net         35,659         85,659         17,500           Property, plant and equipment         264,290         272,000         288,684           Intal property, plant and equipment         264,290         272,000         288,684           Intal property, plant and equipment         7,737         8,976         8,886           Intal property, plant and equipment         14,460         9,393         7,321           Other non-current assets         14,460         9,393         7,321           Other non-current assets         5,510         4,315         4,035           Total one-current assets         377,640         380,431         326,518           Total one-current assets         2,219,393         2,279,010         2,242,444           Liabilities         3,048         0         356           Accounts payable         3,048         0         356           Accounts payable         15,099         7	Total prepayments	73,369 43,57	2 80,434
Non-current financial assets at cost         85,659         85,659         17,500           Property, plant and equipment         264,290         272,000         288,868           Intangible assets         7,737         8,976         8,881           Deferred tax assets         14,450         9,339         7,321           Other non-current assets         14,450         9,339         7,321           Other non-current assets         5,510         4,315         4,032           Total other non-current assets         377,648         380,331         326,518           Total on-current assets         377,648         380,331         326,518           Total property plant and equipment         380,331         326,518         4,032           Total property assets         377,648         380,331         326,518           Total property assets         377,648         380,331         326,518           Accounts payable         3,048	Total current assets	1,833,293 1,898,67	3 1,915,926
Non-current financial assets at cost, net         85,659         85,659         17,500           Property, plant and equipment         264,290         272,000         288,864           Intangible assets         7,737         8,975         9,881           Deferred tax assets         14,450         9,393         7,224           Other non-current assets         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total one-current assets         5,510         4,315         4,032           Total assets         37,764         380,43         32,511           Total assets         2,210,393         2,727,91         2,242,44           Liabilities         2,210,393         2,727,91         2,242,44           Liabilities         3,048         3,048         3,048         3,048           Current liabilities         3,048	Non-current assets		
Property, plant and equipment         264,290         272,000         288,684           Intangible assets         7,737         8,976         9,981           Deferred tax assets         14,450         9,393         7,321           Other non-current assets         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total other non-current assets         377,646         380,343         326,516           Total one-current assets         377,646         380,343         326,516           Total specific mon-current assets         2210,939         2279,016         2,242,444           Liabilities         2210,939         2279,016         2,242,444           Liabilities         3,048         3,048         3,058         3,058           Current liabilities         3,048         3         3,668         3,068	Non-current financial assets at cost		
Total property, plant and equipment         264,290         272,000         288,684           Intangible assets         7,737         8,976         8,986           Deferred tax assets         14,450         9,393         7,321           Other non-current assets         3,100         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total one-current assets         377,646         380,343         326,516           Total assets         2,210,939         2,79,016         2,242,444           Liabilities         2,210,939         2,79,016         2,242,444           Liabilities         2,210,939         2,79,016         2,242,444           Liabilities         3,048         30,618         2,242,444           Liabilities         3,048         30,618         2,306           Total notes payable         3,048         30,618         26,468           Other payables         18,026         30,618         26,468           Current tax liabilities         11,146         22,833         13,963           Other current liabilities         11,146         22,833         13,963           Other current liabilities         67,931         88,38	Non-current financial assets at cost, net	85,659 85,65	9 17,500
Intangible assets         7,737         8,976         8,988           Deferred tax assets         14,450         9,939         7,321           Other non-current assets         3,100         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total non-current assets         377,646         380,343         326,518           Total assets         2,210,939         2,79,016         2,242,444           Liabilities and equity         2         2,210,939         2,79,016         2,242,444           Liabilities         5,510         3,048         30,618         2,242,444           Liabilities         5,510         3,048         30,618         2,242,444           Liabilities         5,510         3,048         30,618         2,242,444           Liabilities         3,048         30,618         3,508         3,508           Accounts payable         3,048         30,681         26,468         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508         3,508	Property, plant and equipment		
Total intangible assets         7,737         8,96         8,98           Deferred tax assets         14,450         9,393         7,32           Other non-current assets         5,510         4,315         4,03           Total other non-current assets         5,510         4,315         4,03           Total non-current assets         37,646         380,34         30,518           Total assets         2,210,393         2,279,016         2,242,444           Liabilities         2,210,393         2,279,016         2,242,444           Liabilities         3,048         3,048         3,050         3,050           Current liabilities         3,048         3,050         3,500	Total property, plant and equipment	264,290 272,00	0 288,684
Deferred tax assets         14,450         9,393         7,324           Other non-current assets         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total non-current assets         377,646         380,343         326,516           Total assets         2,210,399         2,79,016         2,242,444           Liabilities         2         2,210,399         2,79,016         2,242,444           Liabilities         3         3,048 <t< td=""><td>Intangible assets</td><td></td><td></td></t<>	Intangible assets		
Other non-current assets       5,510       4,315       4,032         Total other non-current assets       5,510       4,315       4,032         Total non-current assets       377,646       380,343       326,518         Total assets       2,210,939       2,279,016       2,242,444         Liabilities and equity       Liabilities         Current liabilities         Notes payable         Total notes payable       3,048       0       350         Accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities       40,401       26,465       26,465         Other current liabilities       67,931       88,338       20,064         Long-term liabilities, current portion       67,931       88,338       20,064	Total intangible assets	7,737 8,97	6 8,981
Guarantee deposits paid         5,510         4,315         4,032           Total other non-current assets         5,510         4,315         4,032           Total non-current assets         377,646         380,343         326,518           Total assets         2,210,939         2,279,016         2,242,444           Liabilities         Current liabilities         Total notes payable         Total notes payable         3,048         0         350           Accounts payable         30,661         26,465	Deferred tax assets	14,450 9,39	3 7,321
Total other non-current assets         5,510         4,315         4,032           Total non-current assets         377,646         380,343         326,518           Total assets         2,210,939         2,279,016         2,242,444           Liabilities and equity         3,048         3,048         3,048           Current liabilities         3,048         0         3,508           Accounts payable         3,048         0         3,508           Accounts payable         18,026         30,661         26,468           Other payables         157,099         79,394         181,930           Current tax liabilities         11,146         22,833         13,963           Other current liabilities         67,931         88,338         20,064           Long-term liabilities, current portion         67,931         88,338         20,064	Other non-current assets		
Total non-current assets         377,646         380,343         326,518           Total assets         2,210,939         2,279,016         2,242,444           Liabilities and equity         Liabilities           Current liabilities           Notes payable         3,048         0         350           Accounts payable         3,0661         26,465           Other payables         157,099         79,394         181,930           Current tax liabilities         11,146         22,833         13,963           Other current liabilities         17 total advance receipts           Advance receipts         67,931         88,338         20,064           Long-term liabilities, current portion         18,932         20,064	Guarantee deposits paid	5,510 4,31	5 4,032
Total assets         2,210,939         2,279,016         2,242,444           Liabilities         Current liabilities           Current liabilities         3,048         0         350           Accounts payable         3,061         26,465           Other payables         157,099         79,394         181,930           Current tax liabilities         111,146         22,833         13,963           Other current liabilities         4dvance receipts         67,931         88,338         20,064           Long-term liabilities, current portion	Total other non-current assets	5,510 4,31	5 4,032
Liabilities and equity         Current liabilities         Notes payable         Total notes payable       3,048       0       350         Accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities       40vance receipts         Total advance receipts       67,931       88,338       20,064         Long-term liabilities, current portion	Total non-current assets	377,646 380,34	3 326,518
Liabilities         Current liabilities         Notes payable       3,048       0       350         Accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities       Advance receipts         Total advance receipts       67,931       88,338       20,064         Long-term liabilities, current portion	Total assets	2,210,939 2,279,01	6 2,242,444
Current liabilities         Notes payable       3,048       0       350         Accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities       40,931       88,338       20,064         Long-term liabilities, current portion       40,931       88,338       20,064	Liabilities and equity		
Notes payable         3,048         0         350           Accounts payable         30,661         26,465           Other payables         157,099         79,394         181,930           Current tax liabilities         11,146         22,833         13,963           Other current liabilities         40,901         88,338         20,064           Long-term liabilities, current portion         50,004	Liabilities		
Total notes payable       3,048       0       350         Accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities       Advance receipts         Total advance receipts       67,931       88,338       20,064         Long-term liabilities, current portion	Current liabilities		
Accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities       40 yance receipts       67,931       88,338       20,064         Long-term liabilities, current portion       50 years       50 y	Notes payable		
Total accounts payable       18,026       30,661       26,465         Other payables       157,099       79,394       181,930         Current tax liabilities       11,146       22,833       13,963         Other current liabilities         Advance receipts       67,931       88,338       20,064         Long-term liabilities, current portion	Total notes payable	3,048	0 350
Other payables  Total other payables  157,099 79,394 181,930  Current tax liabilities  11,146 22,833 13,963  Other current liabilities  Advance receipts  Total advance receipts  67,931 88,338 20,064  Long-term liabilities, current portion	Accounts payable		
Total other payables  Current tax liabilities  Other current liabilities  Advance receipts  Total advance receipts  Cong-term liabilities, current portion	Total accounts payable	18,026 30,66	1 26,465
Current tax liabilities  Other current liabilities  Advance receipts  Total advance receipts  Long-term liabilities, current portion	Other payables		
Other current liabilities  Advance receipts  Total advance receipts  Long-term liabilities, current portion	Total other payables	157,099 79,39	4 181,930
Advance receipts  Total advance receipts  Long-term liabilities, current portion	Current tax liabilities	11,146 22,83	3 13,963
Total advance receipts 67,931 88,338 20,064  Long-term liabilities, current portion	Other current liabilities		
Long-term liabilities, current portion	Advance receipts		
	Total advance receipts	67,931 88,33	8 20,064
Total long-term liabilities, current portion 854 6,800 10,165	Long-term liabilities, current portion		
	Total long-term liabilities, current portion	854 6,80	0 10,165

Total other current liabilities	68,785	95,138	30,229
Total current liabilities	258,104	228,026	252,937
Non-current liabilities			
Bonds payable			
Total bonds payable	244,415	241,927	482,042
Long-term borrowings			
Total long-term borrowings	0	0	850
Deferred tax liabilities			
Total deferred tax liabilities	9,099	11,424	8,680
Other non-current liabilities			
Net defined benefit liability, non-current	37,422	37,194	37,781
Total other non-current liabilities	37,422	37,194	37,781
Total non-current liabilities	290,936	290,545	529,353
Total liabilities	549,040	518,571	782,290
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	479,575	478,776	439,149
Advance receipts for share capital	0	799	10,988
Total capital stock	479,575	479,575	450,137
Capital surplus			
Capital surplus, additional paid-in capital			
Total capital surplus, additional paid-in capital	1,054,328	1,054,328	827,425
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	339	339	339
Capital surplus, employee share options	7,238	4,350	1,088
Capital surplus, share options	13,465	13,465	27,108
Total capital surplus	1,075,370	1,072,482	855,960
Retained earnings			
Legal reserve	166,766	150,541	150,541
Special reserve	63,922	9,841	9,841
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	21,099	169,584	85,557
Total retained earnings	251,787	329,966	245,939
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-86,732	-63,922	-34,669
Total other equity interest	-86,732	-63,922	-34,669
Treasury shares	105,409	105,409	105,409
Total equity attributable to owners of parent	1,614,591	1,712,692	1,411,958
Non-controlling interests	47,308	47,753	48,196
Total equity	1,661,899	1,760,445	1,460,154
Total liabilities and equity	2,210,939	2,279,016	2,242,444
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	79,852	1,098,802
Number of shares in entity held by entity and by its subsidiaries	1,312,000	1,312,000	1,312,000
The state of the state of the state of the substitution	1,012,000	.,012,000	.,0.2,000

Accounting Title	2017/2nd 2	2016/2nd 2	2017/01/01To2017/06/302	016/01/01To2016/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	150,740	164,592	302,374	340,452
Operating costs				
Total operating costs	64,434	69,790	134,400	140,778
Gross profit (loss) from operations	86,306	94,802	167,974	199,674
Gross profit (loss) from operations	86,306	94,802	167,974	199,674
Operating expenses				
Selling expenses				
Total selling expenses	41,375	45,529	79,463	86,159
Administrative expenses				
Total administrative expenses	21,066	13,660	41,650	30,414
Research and development expenses				
Total research and development expenses	226	433	454	866
Total operating expenses	62,667	59,622	121,567	117,439
Net operating income (loss)	23,639	35,180	46,407	82,235
Non-operating income and expenses				
Other income				
Total other income	3,219	4,584	5,992	8,770
Other gains and losses				
Other gains and losses, net	-11,266	16,852	-29,156	11,068
Finance costs				
Finance costs, net	1,258	2,862	2,522	5,911
Total non-operating income and expenses	-9,305	18,574	-25,686	13,927
Profit (loss) from continuing operations before tax	14,334	53,754	20,721	96,162
Tax expense (income)				
Total tax expense (income)	4,431	8,640	6,054	18,202
Profit (loss) from continuing operations	9,903	45,114	14,667	77,960
Profit (loss)	9,903	45,114	14,667	77,960
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	12,369	-15,160	-22,810	-24,828
Components of other comprehensive income that will be reclassified to profit or loss	12,369	-15,160	-22,810	-24,828
Other comprehensive income, net	12,369	-15,160	-22,810	-24,828
Total comprehensive income	22,272	29,954	-8,143	53,132
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	10,124	45,462	15,112	78,905
Profit (loss), attributable to non-controlling interests	-221	-348	-445	-945
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	22,493	30,302	-7,698	54,077
Comprehensive income, attributable to non-controlling interests	-221	-348	-445	-945
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.22	1.07	0.32	1.85
Total basic earnings per share	0.22	1.07	0.32	1.85
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.22	0.99	0.32	1.72
Total diluted earnings per share	0.22	0.99	0.32	1.72

Accounting Title	2017/01/01To2017/06/30	2016/01/01To2016/06/30
tatement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	20,721	96,162
Profit (loss) before tax	20,721	96,162
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	14,738	17,441
Amortization expense	3,476	3,447
Interest expense	2,522	5,911
Interest income	-4,477	-5,491
Share-based payments	2,888	1,088
Loss (gain) on disposal of property, plan and equipment	1,857	-48
Impairment loss on financial assets	150	-709
Other adjustments to reconcile profit (loss)	-42	387
Total adjustments to reconcile profit (loss)	21,112	22,026
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-17,207	-17,579
Decrease (increase) in accounts receivable	14,109	5,999
Decrease (increase) in other receivable	1,031	297
Decrease (increase) in inventories	-136	-1,370
Decrease (increase) in prepayments	-24,706	-26,046
Total changes in operating assets	-26,909	-38,699
Changes in operating liabilities		
Increase (decrease) in notes payable	3,048	(
Increase (decrease) in accounts payable	-12,635	2,099
Increase (decrease) in other payable	-16,352	-8,362
Increase (decrease) in receipts in advance	-20,407	-5,292
Increase (decrease) in net defined benefit liability	228	217
Total changes in operating liabilities	-46,118	-11,338
Total changes in operating assets and liabilities	-73,027	-50,037
Total adjustments	-51,915	-28,01
Cash inflow (outflow) generated from operations	-31,194	68,151
Interest received	6,720	5,404
Interest paid	-34	-135
Income taxes refund (paid)	-25,129	-12,365
Net cash flows from (used in) operating activities	-49,637	61,055
Cash flows from (used in) investing activities	,	3.,,000
Acquisition of investments in debt instrument without active market	162,763	-321,424
Acquisition of financial assets at cost	0	-17,500
Acquisition of property, plant and equipment	-14,170	-7,062
Proceeds from disposal of property, plant and equipment	80	48
Increase in refundable deposits	-1,195	716
Acquisition of intangible assets	-2,659	-1,943
Net cash flows from (used in) investing activities	144,819	-347,165
Cash flows from (used in) financing activities	50.0	F 0.1
Repayments of long-term debt	-5,946	-5,018
Change in non-controlling interests	0	-25,541
Net cash flows from (used in) financing activities	-5,946	-30,559
Effect of exchange rate changes on cash and cash equivalents	-21,433	-23,970
Net increase (decrease) in cash and cash equivalents	67,803	-340,639

Cash and cash equivalents at beginning of period	736,294	881,573
Cash and cash equivalents at end of period	804,097	540,934
Cash and cash equivalents reported in the statement of financial position	804,097	540,934

## 2017/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	_	Special	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-contr olling interests	Total equity
Equity	478,776	799	479,575	5 1,072,482	150,541	9,841	169,584	329,966	-63,922	-63,922	-105,409	1,712,692	47,753	1,760,44 5
Legal reserve appropriated	0	0	(	0	16,225	0	-16,225	0	0	0	0	0	0	0
Special reserve appropriated	0	0	(	0	0	54,081	-54,081	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	(	0 0	0	0	-93,291	-93,291	0	0	0	-93,291	0	-93,291
Profit (loss)	0	0	(	0 0	0	0	15,112	15,112	0	0	0	15,112	-445	14,667
Other comprehensive income	0	0	(	0 0	0	0	0	0	-22,810	-22,810	0	-22,810	0	-22,810
Total comprehensive income	0	0	(	0	0	0	15,112	15,112	-22,810	-22,810	0	-7,698	-445	-8,143
Conversion of convertible bonds	799	-799	(	0	0	0	0	0	0	0	0	0	0	0
Changes in ownership interests in subsidiaries	0	0	(	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	0	0	(	2,888	0	0	0	0	0	0	0	2,888	0	2,888
Total increase (decrease) in equity	799	-799	(	2,888	16,225	54,081	-148,485	-78,179	-22,810	-22,810	0	-98,101	-445	-98,546
Equity	479,575	0	479,575	5 1,075,370	166,766	63,922	21,099	251,787	-86,732	-86,732	-105,409	1,614,591	47,308	1,661,89 9

## 2016/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	_	Special	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-contr olling interests	Total equity
Equity	438,800	349	439,149	775,393	135,727	133	150,462	286,322	-9,841	-9,841	-105,409	1,385,614	74,682	1,460,29 6
Legal reserve appropriated	0	0	0	0	14,814	0	-14,814	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	9,708	-9,708	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-119,288	-119,288	0	0	0	-119,288	0	-119,288
Profit (loss)	0	0	0	0	0	0	78,905	78,905	0	0	0	78,905	-945	77,960
Other comprehensive income	0	0	0	0	0	0	0	0	-24,828	-24,828	0	-24,828	0	-24,828
Total comprehensive income	0	0	0	0	0	0	78,905	78,905	-24,828	-24,828	0	54,077	-945	53,132
Conversion of convertible bonds	349	10,639	10,988	79,479	0	0	0	0	0	0	0	90,467	0	90,467
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	0	0	0	0	0	0	-25,541	-25,541
Share-based payments	0	0	0	1,088	0	0	0	0	0	0	0	1,088	0	1,088
Total increase (decrease) in equity	349	10,639	10,988	80,567	14,814	9,708	-64,905	-40,383	-24,828	-24,828	0	26,344	-26,486	-142
Equity	439,149	10,988	450,137	855,960	150,541	9,841	85,557	245,939	-34,669	-34,669	-105,409	1,411,958	48,196	1,460,15 4