

8450 2017 2nd IFRS Consolidated Financial Statements

Unit: NT\$ thousand

Accounting Title	2017/06/30	2016/12/31	2016/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	804,097	736,294	540,934
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	150	1,306
Current bond investment without active market			
Total Current investments in debt instrument without active market	646,682	809,445	1,058,897
Notes receivable, net			
Notes receivable, net	76,060	58,853	36,051
Accounts receivable, net			
Accounts receivable, net	110,581	124,690	85,418
Other receivables			
Other receivables, net	3,446	6,789	5,655
Inventories			
Total inventories	119,058	118,880	107,231
Prepayments			
Total prepayments	73,369	43,572	80,434
Total current assets	1,833,293	1,898,673	1,915,926
Non-current assets			
Non-current financial assets at cost			
Non-current financial assets at cost, net	85,659	85,659	17,500
Property, plant and equipment			
Total property, plant and equipment	264,290	272,000	288,684
Intangible assets			
Total intangible assets	7,737	8,976	8,981
Deferred tax assets			
Total deferred tax assets	14,450	9,393	7,321
Other non-current assets			
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 and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	3,048	0	350
Accounts payable			
Total accounts payable	18,026	30,661	26,465
Other payables			
Total other payables	157,099	79,394	181,930
Current tax liabilities			
Total 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 long-term liabilities, current portion	854	6,800	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

Accounting Title	2017/2nd	2016/2nd	2017/01/01To2017/06/30	2016/01/01To2016/06/30
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
Statement 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	0
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	-28,011
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		
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		
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	Legal reserve	Special reserve	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-controlling interests	Total equity
Equity	478,776	799	479,575	1,072,482	150,541	9,841	169,584	329,966	-63,922	-63,922	-105,409	1,712,692	47,753	1,760,445
Legal reserve appropriated	0	0	0	0	16,225	0	-16,225	0	0	0	0	0	0	0
Special reserve appropriated	0	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	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	0
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	0	0	0	2,888	0	0	0	0	0	0	0	2,888	0	2,888
Total increase (decrease) in equity	799	-799	0	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	1,075,370	166,766	63,922	21,099	251,787	-86,732	-86,732	-105,409	1,614,591	47,308	1,661,899

2016/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	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-controlling 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	1,460,296
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	1,460,154