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8450 2017 4th IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2017/12/31	2016/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	549,893	736,294
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	0	150
Current bond investment without active market		
Total Current investments in debt instrument without active market	826,405	809,445
Notes receivable, net		
Notes receivable, net	16,431	58,853
Accounts receivable, net		
Accounts receivable, net	120,549	124,690
Other receivables		
Other receivables, net	5,369	6,789
Inventories		
Total inventories	179,949	133,420
Prepayments		
Total prepayments	31,154	29,032
Total current assets	1,729,750	1,898,673
Non-current assets		
Non-current financial assets at cost		
Non-current financial assets at cost, net	85,659	85,659
Property, plant and equipment		
Total property, plant and equipment	265,831	272,000
Intangible assets		
Total intangible assets	6,481	8,976
Deferred tax assets	29,536	9,393
Other non-current assets		
Other non-current assets, others		
Total other non-current assets, others	5,200	4,315
Total other non-current assets	5,200	4,315
Total non-current assets	392,707	380,343
Total assets	2,122,457	2,279,016
Liabilities and equity		
Liabilities		
Current liabilities		
Notes payable		
Total notes payable	1,800	0
Accounts payable		
Total accounts payable	32,067	30,661
Other payables		
Total other payables	70,159	79,394
Current tax liabilities	3,552	22,833
Other current liabilities		
Advance receipts		
Total advance receipts	60,901	88,338
Long-term liabilities, current portion		
Total long-term liabilities, current portion	246,904	6,800
Total other current liabilities	307,805	95,138
Total current liabilities	415,383	228,026
Non-current liabilities		
Bonds payable		
Total bonds payable	0	241,927
Long-term borrowings		
Total long-term borrowings	0	0
Deferred tax liabilities		
Total deferred tax liabilities	8,841	11,424
Other non-current liabilities		
Net defined benefit liability, non-current	38,518	37,194
Total other non-current liabilities	38,518	37,194
Total non-current liabilities	47,359	290,545
Total liabilities	462,742	518,571
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	479,575	478,776
Advance receipts for share capital	0	799

Total capital stock	479,575	479,575
Capital surplus		
Capital surplus, additional paid-in capital		
Total capital surplus, additional paid-in capital	1,054,328	1,054,328
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	339	339
Capital surplus, employee share options	9,378	4,350
Capital surplus, share options	13,465	13,465
Total capital surplus	1,077,510	1,072,482
Retained earnings		
Legal reserve	166,766	150,541
Special reserve	63,922	9,841
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	9,391	169,584
Total retained earnings	240,079	329,966
Other equity interest		
Exchange differences on translation of foreign financial statements		
Total exchange differences on translation of foreign financial statements	-79,149	-63,922
Total other equity interest	-79,149	-63,922
Treasury shares	105,409	105,409
Total equity attributable to owners of parent	1,612,606	1,712,692
Non-controlling interests	47,109	47,753
Total equity	1,659,715	1,760,445
Total liabilities and equity	2,122,457	2,279,016
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	79,852
Number of shares in entity held by entity and by its subsidiaries	1,312,000	1,312,000

Accounting Title	2017/4th	2016/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	636,316	700,390
Operating costs		
Total operating costs	277,962	311,045
Gross profit (loss) from operations	358,354	389,345
Gross profit (loss) from operations	358,354	389,345
Operating expenses		
Selling expenses		
Total selling expenses	239,439	178,667
Administrative expenses		
Total administrative expenses	65,868	64,964
Research and development expenses		
Total research and development expenses	911	1,498
Total operating expenses	306,218	245,129
Net operating income (loss)	52,136	144,216
Non-operating income and expenses		
Other income		
Total other income	12,334	17,567
Other gains and losses		
Other gains and losses, net	-53,142	49,408
Finance costs		
Finance costs, net	5,024	8,560
Total non-operating income and expenses	-45,832	58,415
Profit (loss) from continuing operations before tax	6,304	202,631
Tax expense (income)		
Total tax expense (income)	2,846	41,770
Profit (loss) from continuing operations	3,458	160,861
Profit (loss)	3,458	160,861
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Gains (losses) on remeasurements of defined benefit plans	-841	823
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-143	140
Components of other comprehensive income that will not be reclassified to profit or loss	-698	683
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-15,227	-54,081
Components of other comprehensive income that will be reclassified to profit or loss	-15,227	-54,081
Other comprehensive income, net	-15,925	-53,398
Total comprehensive income	-12,467	107,463
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	4,102	162,249
Profit (loss), attributable to non-controlling interests	-644	-1,388
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-11,823	108,851
Comprehensive income, attributable to non-controlling interests	-644	-1,388
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.09	3.66
Total basic earnings per share	0.09	3.66
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.09	3.57

Total diluted earnings per share

0.09

3.57

Accounting Title	2017/4th	2016/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	6,304	202,631
Profit (loss) before tax	6,304	202,631
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	29,921	41,636
Amortization expense	6,785	8,489
Provision (reversal of provision) for bad debt expense	48,822	0
Interest expense	5,024	8,560
Interest income	-8,553	-10,132
Dividend income	-1,069	0
Share-based payments	5,028	4,350
Loss (gain) on disposal of property, plan and equipment	1,857	-69
Loss (gain) on disposal of investments	0	-12,210
Impairment loss on financial assets	150	447
Total adjustments to reconcile profit (loss)	87,965	41,071
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-4,748	-40,381
Decrease (increase) in accounts receivable	2,489	-33,273
Decrease (increase) in other receivable	-839	107
Decrease (increase) in inventories	-46,529	-2,722
Decrease (increase) in prepayments	6,459	-2,715
Total changes in operating assets	-43,168	-78,984
Changes in operating liabilities		
Increase (decrease) in notes payable	1,800	-350
Increase (decrease) in accounts payable	1,406	6,295
Increase (decrease) in other payable	-11,577	7,428
Increase (decrease) in receipts in advance	-27,437	62,982
Increase (decrease) in net defined benefit liability	483	453
Total changes in operating liabilities	-35,325	76,808
Total changes in operating assets and liabilities	-78,493	-2,176
Total adjustments	9,472	38,895
Cash inflow (outflow) generated from operations	15,776	241,526
Interest received	10,796	9,101
Dividends received	1,069	0
Interest paid	-47	-202
Income taxes refund (paid)	-44,599	-26,335
Net cash flows from (used in) operating activities	-17,005	224,090
Cash flows from (used in) investing activities		
Acquisition of investments in debt instrument without active market	-16,960	-71,972
Acquisition of financial assets at cost	0	-73,449
Acquisition of property, plant and equipment	-31,718	-12,165
Proceeds from disposal of property, plant and equipment	80	534
Decrease in refundable deposits	-885	433
Acquisition of intangible assets	-4,946	-6,284
Proceeds from disposal of intangible assets	0	66
Net cash flows from (used in) investing activities	-54,429	-162,837
Cash flows from (used in) financing activities		
Repayments of long-term debt	-6,800	-9,233
Cash dividends paid	-93,921	-119,288
Change in non-controlling interests	0	-25,541
Net cash flows from (used in) financing activities	-100,721	-154,062
Effect of exchange rate changes on cash and cash equivalents	-14,246	-52,470
Net increase (decrease) in cash and cash equivalents	-186,401	-145,279
Cash and cash equivalents at beginning of period	736,294	881,573
Cash and cash equivalents at end of period	549,893	736,294
Cash and cash equivalents reported in the statement of financial position		

2017/12/31 Statement of Stockholders' Equity

Unit: NTS 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	478,778	799	479,578	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	4,102	4,102	0	0	0	4,102	-644	3,458
Other comprehensive income	0	0	0	0	0	0	-698	-698	-15,227	-15,227	0	-15,925	0	-15,925
Total comprehensive income	0	0	0	0	0	0	3,404	3,404	-15,227	-15,227	0	-11,823	-644	-12,467
Conversion of convertible bonds	799	-799	0	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	0	0	0	5,028	0	0	0	0	0	0	0	5,028	0	5,028
Total increase (decrease) in equity	799	-799	0	5,028	16,225	54,081	-160,193	-89,887	-15,227	-15,227	0	-100,086	-644	-100,730
Equity	479,578	0	479,578	1,077,510	166,766	63,922	9,391	240,079	-79,149	-79,149	-105,409	1,612,606	47,109	1,659,715

2016/12/31 Statement of Stockholders' Equity

Unit: NTS 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	775,399	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	162,249	162,249	0	0	0	162,249	-1,388	160,861
Other comprehensive income	0	0	0	0	0	0	683	683	-54,081	-54,081	0	-53,398	0	-53,398
Total comprehensive income	0	0	0	0	0	0	162,932	162,932	-54,081	-54,081	0	108,851	-1,388	107,463
Conversion of convertible bonds	39,976	450	40,426	292,739	0	0	0	0	0	0	0	333,165	0	333,165
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	0	0	0	0	0	0	0	-25,541
Share-based payments	0	0	0	4,350	0	0	0	0	0	0	0	4,350	0	4,350
Total increase (decrease) in equity	39,976	450	40,426	297,089	14,814	9,708	19,122	43,644	-54,081	-54,081	0	327,076	-26,929	300,149
Equity	478,778	799	479,578	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