

8450 2017 3rd IFRS Consolidated Financial Statements

Unit: NT\$ thousand

Accounting Title	2017/09/30	2016/12/31	2016/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	504,486	736,294	435,933
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	150	282
Current bond investment without active market			
Total Current investments in debt instrument without active market	871,978	809,445	1,012,155
Notes receivable, net			
Notes receivable, net	66,720	58,853	50,249
Accounts receivable, net			
Accounts receivable, net	106,694	124,690	117,760
Other receivables			
Other receivables, net	7,034	6,789	8,012
Inventories			
Total inventories	121,427	118,880	117,814
Prepayments			
Total prepayments	87,281	43,572	48,700
Total current assets	1,765,620	1,898,673	1,790,905
Non-current assets			
Non-current financial assets at cost			
Non-current financial assets at cost, net	85,659	85,659	67,500
Property, plant and equipment			
Total property, plant and equipment	257,852	272,000	279,150
Intangible assets			
Total intangible assets	6,776	8,976	9,100
Deferred tax assets	18,136	9,393	5,597
Other non-current assets			
Other non-current assets, others			
Total other non-current assets, others	7,845	4,315	4,022
Total other non-current assets	7,845	4,315	4,022
Total non-current assets	376,268	380,343	365,369
Total assets	2,141,888	2,279,016	2,156,274
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	1,800	0	0
Accounts payable			
Total accounts payable	22,891	30,661	26,536
Other payables			
Total other payables	68,614	79,394	70,961
Current tax liabilities	2,258	22,833	6,916
Other current liabilities			
Advance receipts			
Total advance receipts	62,867	88,338	48,039
Long-term liabilities, current portion			

Total long-term liabilities, current portion	245,660	6,800	8,489
Total other current liabilities	308,527	95,138	56,528
Total current liabilities	404,090	228,026	160,941
Non-current liabilities			
Bonds payable			
Total bonds payable	0	241,927	247,143
Deferred tax liabilities			
Total deferred tax liabilities	8,949	11,424	8,102
Other non-current liabilities			
Net defined benefit liability, non-current	37,544	37,194	37,899
Total other non-current liabilities	37,544	37,194	37,899
Total non-current liabilities	46,493	290,545	293,144
Total liabilities	450,583	518,571	454,085
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	479,575	478,776	450,137
Advance receipts for share capital	0	799	28,639
Total capital stock	479,575	479,575	478,776
Capital surplus			
Capital surplus, additional paid-in capital			
Total capital surplus, additional paid-in capital	1,054,328	1,054,328	1,048,304
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	339	339	339
Capital surplus, employee share options	8,308	4,350	2,719
Capital surplus, share options	13,465	13,465	13,827
Total capital surplus	1,076,440	1,072,482	1,065,189
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)	40,861	169,584	112,606
Total retained earnings	271,549	329,966	272,988
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-78,046	-63,922	-57,370
Total other equity interest	-78,046	-63,922	-57,370
Treasury shares	105,409	105,409	105,409
Total equity attributable to owners of parent	1,644,109	1,712,692	1,654,174
Non-controlling interests	47,196	47,753	48,015
Total equity	1,691,305	1,760,445	1,702,189
Total liabilities and equity	2,141,888	2,279,016	2,156,274
Equivalent issue shares of advance receipts for ordinary share	0	79,852	2,863,869
Number of shares in entity held by entity and by its subsidiaries	1,312,000	1,312,000	1,312,000

Accounting Title	2017/3rd	2016/3rd	2017/01/01To2017/09/30	2016/01/01To2016/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	162,435	182,948	464,809	523,400
Operating costs				
Total operating costs	67,156	94,419	201,556	235,197
Gross profit (loss) from operations	95,279	88,529	263,253	288,203
Gross profit (loss) from operations	95,279	88,529	263,253	288,203
Operating expenses				
Selling expenses				
Total selling expenses	51,968	41,743	131,431	127,902
Administrative expenses				
Total administrative expenses	9,617	14,660	51,267	45,074
Research and development expenses				
Total research and development expenses	224	407	678	1,273
Total operating expenses	61,809	56,810	183,376	174,249
Net operating income (loss)	33,470	31,719	79,877	113,954
Non-operating income and expenses				
Other income				
Total other income	2,774	5,653	8,766	14,423
Other gains and losses				
Other gains and losses, net	-12,316	-1,254	-41,472	9,814
Finance costs				
Finance costs, net	1,246	1,376	3,768	7,287
Total non-operating income and expenses	-10,788	3,023	-36,474	16,950
Profit (loss) from continuing operations before tax	22,682	34,742	43,403	130,904
Tax expense (income)				
Total tax expense (income)	3,032	7,874	9,086	26,076
Profit (loss) from continuing operations	19,650	26,868	34,317	104,828
Profit (loss)	19,650	26,868	34,317	104,828
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	8,686	-22,701	-14,124	-47,529
Components of other comprehensive income that will be reclassified to profit or loss	8,686	-22,701	-14,124	-47,529
Other comprehensive income, net	8,686	-22,701	-14,124	-47,529
Total comprehensive income	28,336	4,167	20,193	57,299
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	19,762	27,049	34,874	105,954
Profit (loss), attributable to non-controlling interests	-112	-181	-557	-1,126
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	28,448	4,348	20,750	58,425
Comprehensive income, attributable to non-controlling interests	-112	-181	-557	-1,126
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.42	0.61	0.75	2.43
Total basic earnings per share	0.42	0.61	0.75	2.43
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.42	0.59	0.75	2.39
Total diluted earnings per share	0.42	0.59	0.75	2.39

Accounting Title	2017/01/01To2017/09/30	2016/01/01To2016/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	43,403	130,904
Profit (loss) before tax	43,403	130,904
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	21,225	30,535
Amortization expense	5,306	6,395
Interest expense	3,768	7,287
Interest income	-5,685	-8,292
Dividend income	-1,069	0
Share-based payments	3,958	2,719
Loss (gain) on disposal of property, plan and equipment	1,857	-48
Impairment loss on financial assets	150	315
Other adjustments to reconcile profit (loss)	-42	387
Total adjustments to reconcile profit (loss)	29,468	39,298
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-7,867	-31,777
Decrease (increase) in accounts receivable	17,996	-26,343
Decrease (increase) in other receivable	-2,509	-963
Decrease (increase) in inventories	-2,505	-11,953
Decrease (increase) in prepayments	-35,506	2,527
Total changes in operating assets	-30,391	-68,509
Changes in operating liabilities		
Increase (decrease) in notes payable	1,800	-350
Increase (decrease) in accounts payable	-7,770	2,170
Increase (decrease) in other payable	-9,417	83
Increase (decrease) in receipts in advance	-25,471	22,683
Increase (decrease) in net defined benefit liability	350	335
Total changes in operating liabilities	-40,508	24,921
Total changes in operating assets and liabilities	-70,899	-43,588
Total adjustments	-41,431	-4,290
Cash inflow (outflow) generated from operations	1,972	126,614
Interest received	7,928	7,108
Dividends received	1,069	0
Interest paid	-35	-174
Income taxes refund (paid)	-40,762	-26,140
Net cash flows from (used in) operating activities	-29,828	107,408
Cash flows from (used in) investing activities		
Acquisition of investments in debt instrument without active market	-62,533	-274,682
Acquisition of financial assets at cost	0	-67,500
Acquisition of property, plant and equipment	-18,575	-8,999
Proceeds from disposal of property, plant and equipment	80	72
Acquisition of intangible assets	-3,539	-4,182
Increase in other non-current assets	-3,530	0
Decrease in other non-current assets	0	726
Net cash flows from (used in) investing activities	-88,097	-354,565
Cash flows from (used in) financing activities		
Repayments of long-term debt	-6,800	-7,544
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	-152,373
Effect of exchange rate changes on cash and cash equivalents	-13,162	-46,110
Net increase (decrease) in cash and cash equivalents	-231,808	-445,640
Cash and cash equivalents at beginning of period	736,294	881,573
Cash and cash equivalents at end of period	504,486	435,933
Cash and cash equivalents reported in the statement of financial position	504,486	435,933

2017/09/30 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	34,874	34,874	0	0	0	34,874	-557	34,317
Other comprehensive income	0	0	0	0	0	0	0	0	-14,124	-14,124	0	-14,124	0	-14,124
Total comprehensive income	0	0	0	0	0	0	34,874	34,874	-14,124	-14,124	0	20,750	-557	20,193
Conversion of convertible bonds	799	-799	0	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	0	0	0	3,958	0	0	0	0	0	0	0	3,958	0	3,958
Total increase (decrease) in equity	799	-799	0	3,958	16,225	54,081	-128,723	-58,417	-14,124	-14,124	0	-68,583	-557	-69,140
Equity	479,575	0	479,575	1,076,440	166,766	63,922	40,861	271,549	-78,046	-78,046	-105,409	1,644,109	47,196	1,691,305

2016/09/30 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	105,954	105,954	0	0	0	105,954	-1,126	104,828
Other comprehensive income	0	0	0	0	0	0	0	0	-47,529	-47,529	0	-47,529	0	-47,529
Total comprehensive income	0	0	0	0	0	0	105,954	105,954	-47,529	-47,529	0	58,425	-1,126	57,299
Conversion of convertible bonds	11,337	28,290	39,627	287,077	0	0	0	0	0	0	0	326,704	0	326,704
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	2,719	0	0	0	0	0	0	0	2,719	0	2,719
Total increase (decrease) in equity	11,337	28,290	39,627	289,796	14,814	9,708	-37,856	-13,334	-47,529	-47,529	0	268,560	-26,667	241,893
Equity	450,137	28,639	478,776	1,065,189	150,541	9,841	112,606	272,988	-57,370	-57,370	-105,409	1,654,174	48,015	1,702,189