

8450 2018 1st IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2018/03/31	2017/12/31	2017/03/31
Balance Sheet			
Assets			
Current assets			
Description of type of hedge	375,637	549,893	682,871
Current financial assets at fair value through profit or loss	0	0	75
Current financial assets at amortised cost	947,510	0	0
Current investments in debt instrument without active market	0	826,405	792,072
Notes receivable, net	15,964	16,431	71,159
Accounts receivable, net	125,974	120,549	109,219
Other receivables	1,920	5,369	4,229
Disclosure of detailed information about hedges [table]	206,373	179,949	146,657
Prepayments	33,702	31,154	28,951
Total current assets	1,707,080	1,729,750	1,835,233
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	86,317	0	0
Non-current financial assets at cost	0	85,659	85,659
Information about how fair was determined if not on basis of observable market, other equity instruments granted	261,040	265,831	270,819
Intangible assets	5,958	6,481	8,321
Gains (losses) on fair value adjustment, biological assets	34,125	29,536	10,904
Other non-current assets	7,262	5,200	4,297
Other non-current assets, others	7,262	5,200	4,297
Total non-current assets	394,702	392,707	380,000
Total assets	2,101,782	2,122,457	2,215,233
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	30,042	0	0
Notes payable	1,800	1,800	0
Accounts payable	24,687	32,067	22,024
Other payables	50,282	70,159	61,190
Explanation of why fair value cannot be reliably measured for investment property, cost model	11,160	3,552	28,251
Other current liabilities	252,238	307,805	82,705
Advance receipts	0	58,003	78,922
Long-term liabilities, current portion	248,148	246,904	3,408
Other current liabilities, others	4,090	2,898	375
Total current liabilities	370,209	415,383	194,170
Non-current liabilities			
Bonds payable	0	0	243,171
Expected reimbursement, other provisions	0	0	0
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	7,305	8,841	8,928
Other non-current liabilities	38,644	38,518	37,303
Net defined benefit liability, non-current	38,644	38,518	37,303
Total non-current liabilities	45,949	47,359	289,402
Total liabilities	416,158	462,742	483,572
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	479,575	479,575	479,575
Total capital stock	479,575	479,575	479,575
Capital surplus			
Capital surplus, additional paid-in capital	1,054,328	1,054,328	1,054,328
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	339	339	339
Capital surplus, employee share options	10,449	9,378	5,981
Capital surplus, share options	13,465	13,465	13,465
Total capital surplus	1,078,581	1,077,510	1,074,113
Retained earnings			
Legal reserve	166,766	166,766	150,541
Special reserve	63,922	63,922	9,841
Unappropriated retained earnings (accumulated deficit)	25,240	9,391	174,572
Total retained earnings	255,928	240,079	334,954
Other equity interest			
Exchange differences on translation of foreign financial statements	-70,657	-79,149	-99,101
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	658	0	0
Total other equity interest	-69,999	-79,149	-99,101
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	105,409	105,409	105,409
Total equity attributable to owners of parent	1,638,676	1,612,606	1,684,132
Unused tax losses [member]	46,948	47,109	47,529
Total equity	1,685,624	1,659,715	1,731,661
Total liabilities and equity	2,101,782	2,122,457	2,215,233
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,312,000	1,312,000	1,312,000

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of comprehensive income		
Operating revenue		
Total operating revenue		181,915
Operating costs		
Total operating costs		77,998
Gross profit (loss) from operations		103,917
Gross profit (loss) from operations		103,917
Operating expenses		

Selling expenses	47,699	38,088
Deferred tax liability (asset)	19,136	20,584
Research and development expenses	65	228
Total operating expenses	66,900	58,900
Net operating income (loss)	37,017	22,768
Non-operating income and expenses		
Other income		
Interest income	3,271	2,259
Interest income from bank deposits	1,646	1,187
Interest income from financial assets measured at amortised cost	1,625	0
Interest income from investments in debt instrument without active market	0	1,072
Other income, others	1,596	514
Total other income	4,867	2,773
Other gains and losses		
Foreign exchange losses	23,236	17,815
Losses on financial assets (liabilities) at fair value through profit or loss	0	75
Other gains and losses, net	-23,236	-17,890
Finance costs		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	1,244	1,264
Finance costs, net	1,244	1,264
Total non-operating income and expenses	-19,613	-16,381
Profit (loss) from continuing operations before tax	17,404	6,387
Tax expense (income)		
Total tax expense (income)	1,603	1,623
Exercise price, share options granted	15,801	4,764
Disclosure of terms and conditions of share-based payment arrangement [abstract]	15,801	4,764
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	658	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	113	0
Components of other comprehensive income that will not be reclassified to profit or loss	545	0
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	8,492	-35,179
Components of other comprehensive income that will be reclassified to profit or loss	8,492	-35,179
Total other comprehensive income	9,037	-35,179
Total comprehensive income	24,838	-30,415
Profit (loss), attributable to:		
Description of inputs to option pricing model, share options granted	15,962	4,988
Date of grant of share-based payment arrangement	-161	-224
Comprehensive income attributable to:		
Exchange differences on translation [abstract]	24,999	-30,191
Equity	-161	-224
Basic earnings per share		
Description of nature of financial statements	0.34	0.11
Total basic earnings per share	0.34	0.11
Diluted earnings per share		
Property, plant and equipment, revaluation surplus	0.34	0.11
Total diluted earnings per share	0.34	0.11

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	17,404	6,387
Profit (loss) before tax	17,404	6,387
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	8,619	8,918
Amortization expense	1,432	1,803
Interest expense	1,244	1,264
Interest income	-3,271	-2,259
Share-based payments	1,071	1,631
Impairment loss on financial assets	0	75
Total adjustments to reconcile profit (loss)	9,095	11,432
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	467	-12,306
Decrease (increase) in accounts receivable	-5,425	15,471
Decrease (increase) in other receivable	3,449	323
Decrease (increase) in inventories	-23,535	-12,278
Decrease (increase) in prepayments	-2,548	81
Total changes in operating assets	-27,592	-8,709
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-27,961	0
Increase (decrease) in accounts payable	-7,380	-8,637
Increase (decrease) in other payable	-18,606	-22,542
Increase (decrease) in receipts in advance	0	-9,005
Increase (decrease) in other current liabilities	1,192	-36
Increase (decrease) in net defined benefit liability	126	109
Total changes in operating liabilities	-52,629	-40,111
Total changes in operating assets and liabilities	-80,221	-48,820
Total adjustments	-71,126	-37,388
Cash inflow (outflow) generated from operations	-53,722	-31,001
Interest received	3,271	4,348
Interest paid	0	-20
Income taxes refund (paid)	0	-22
Net cash flows from (used in) operating activities	-50,451	-26,695
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-121,105	0
Acquisition of investments in debt instrument without active market	0	17,373

Acquisition of property, plant and equipment	-7,599	-5,183
Proceeds from disposal of property, plant and equipment	0	53
Decrease in refundable deposits	-2,062	18
Acquisition of intangible assets	-1,068	-1,395
Net cash flows from (used in) investing activities	-131,834	10,866
Cash flows from (used in) financing activities		
Repayments of long-term debt	0	-3,392
Net cash flows from (used in) financing activities	0	-3,392
Aggregated individually immaterial business combinations [member]	8,029	-34,202
Net increase (decrease) in cash and cash equivalents	-174,256	-53,423
Cash and cash equivalents at beginning of period	549,893	736,294
Cash and cash equivalents at end of period	375,637	682,871
Cash and cash equivalents reported in the statement of financial position		

2018/03/31 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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Description of arrangement for contingent consideration arrangements and indemnification assets	479,575	0	479,575	1,078,581	166,769	63,922	25,240	255,928	-70,657	658	-69,959	-105,409	1,638,676	46,948	1,685,624
Disclosure of terms and conditions of share-based payment arrangement (abstract)							15,962	15,962					15,962	-151	15,811
Reinsurance assets							-113	-113	8,492	9,150			9,037		9,037
Total comprehensive income							15,849	15,849	8,492	9,150			24,999	-161	24,838
Share-based payments	0	0	0	1,071	0	0	0	0	0	0			1,071	0	1,071
Disclosure of general information about financial statements (text block)	0	0	0	1,071	0	0	15,849	15,849	8,492	9,150	0		26,070	-161	25,909
Description of arrangement for contingent consideration arrangements and indemnification assets	479,575	0	479,575	1,078,581	166,769	63,922	25,240	255,928	-70,657	658	-69,959	-105,409	1,638,676	46,948	1,685,624

2017/03/31 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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Description of arrangement for contingent consideration arrangements and indemnification assets	479,575	0	479,575	1,074,113	150,541	9,841	174,572	334,954	-99,101	0	99,101	-105,409	1,684,132	47,529	1,731,661
Disclosure of terms and conditions of share-based payment arrangement (abstract)							4,988	4,988					4,988	-224	4,764
Reinsurance assets							-35,179	-35,179	-35,179	-35,179			-35,179		-35,179
Total comprehensive income							4,988	4,988	-35,179	-35,179			-30,191	-224	-30,415
Conversion of convertible bonds	799	-799	0	0	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	0	0	0	1,631	0	0	0	0	0	0			1,631	0	1,631
Disclosure of general information about financial statements (text block)	799	-799	0	1,631	0	0	4,988	4,988	-35,179	-35,179	0		-28,569	-224	-28,794
Description of arrangement for contingent consideration arrangements and indemnification assets	479,575	0	479,575	1,074,113	150,541	9,841	174,572	334,954	-99,101	0	99,101	-105,409	1,684,132	47,529	1,731,661