

8450 2018 2nd IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2018/06/30	2017/12/31	2017/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	560,771	549,893	804,097
Current financial assets at fair value through profit or loss	0	0	0
Current financial assets at amortised cost	793,083	0	0
Current investments in debt instrument without active market	0	826,405	646,682
Notes receivable, net	16,193	16,431	76,060
Accounts receivable, net	115,558	120,549	110,581
Accounts receivable due from related parties, net	12,166	0	0
Other receivables	1,582	5,369	3,446
Current inventories	223,705	179,949	159,298
Prepayments	42,013	31,154	32,011
Total current assets	1,765,071	1,729,750	1,832,175
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	82,166	0	0
Non-current financial assets at cost	0	85,659	85,659
Property, plant and equipment	252,866	265,831	264,290
Intangible assets	6,095	6,481	7,737
Deferred tax assets	32,631	29,536	14,450
Other non-current assets	6,527	5,200	6,628
Other non-current assets, others	6,527	5,200	6,628
Total non-current assets	380,285	392,707	378,764
Total assets	2,145,356	2,122,457	2,210,939
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	23,813	0	0
Notes payable	1,800	1,800	3,048
Accounts payable	25,592	32,067	18,026
Other payables	57,988	70,159	157,099
Current tax liabilities	13,886	3,552	11,146
Other current liabilities	253,393	307,805	68,785
Advance receipts	0	58,003	67,582
Long-term liabilities, current portion	249,393	246,904	854
Other current liabilities, others	4,000	2,898	349
Total current liabilities	376,472	415,383	258,104
Non-current liabilities			
Bonds payable	0	0	244,415
Non-current portion of non-current borrowings	0	0	0
Deferred tax liabilities	8,507	8,841	9,099
Other non-current liabilities	38,768	38,518	37,422
Net defined benefit liability, non-current	38,768	38,518	37,422
Total non-current liabilities	47,275	47,359	290,936
Total liabilities	423,747	462,742	549,040
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	479,575	479,575	479,575
Stock dividend to be distributed	46,645	0	0
Total capital stock	526,220	479,575	479,575
Capital surplus			
Capital surplus, additional paid-in capital	1,007,683	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	15,119	9,378	7,238
Capital surplus, share options	13,465	13,465	13,465
Total capital surplus	1,036,606	1,077,510	1,075,370
Retained earnings			
Legal reserve	167,176	166,766	166,766
Special reserve	72,903	63,922	63,922
Unappropriated retained earnings (accumulated deficit)	53,542	9,391	21,099
Total retained earnings	293,621	240,079	251,787
Other equity interest			
Exchange differences on translation of foreign financial statements	-72,355	-79,149	-86,732
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-3,493	0	0
Total other equity interest	-75,848	-79,149	-86,732
Treasury shares	105,409	105,409	105,409
Total equity attributable to owners of parent	1,675,190	1,612,606	1,614,591
Non-controlling interests	46,419	47,109	47,308
Total equity	1,721,609	1,659,715	1,661,899
Total liabilities and equity	2,145,356	2,122,457	2,210,939
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	2018/2nd	2017/2nd	2018/01/01 to 2018/06/30	2017/01/01 to 2017/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	157,318	150,740	339,233	302,374
Operating costs				
Total operating costs	82,549	64,434	160,547	134,400
Gross profit (loss) from operations	74,769	86,306	178,686	167,974
Gross profit (loss) from operations	74,769	86,306	178,686	167,974
Operating expenses				
Selling expenses	44,587	41,375	92,286	79,463
Administrative expenses	22,090	21,066	41,226	41,650
Research and development expenses	31	226	96	454
Total operating expenses	66,708	62,667	133,608	121,567
Net operating income (loss)	8,061	23,639	45,078	46,407
Non-operating income and expenses				
Other income				
Total other income	3,711	3,219	8,578	5,992
Other gains and losses				
Other gains and losses, net	35,536	-11,266	12,300	-29,156

Finance costs				
Finance costs, net	1,245	1,258	2,489	2,522
Total non-operating income and expenses	38,002	-9,305	18,389	-25,686
Profit (loss) from continuing operations before tax	46,063	14,334	63,467	20,721
Tax expense (income)				
Total tax expense (income)	8,899	4,431	10,502	6,054
Profit (loss) from continuing operations	37,164	9,903	52,965	14,667
Profit (loss)	37,164	9,903	52,965	14,667
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	-4,151	0	-3,493	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	113	0
Components of other comprehensive income that will not be reclassified to profit or loss	-4,151	0	-3,606	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-1,698	12,369	6,794	-22,810
Components of other comprehensive income that will be reclassified to profit or loss	-1,698	12,369	6,794	-22,810
Total other comprehensive income	-5,849	12,369	3,188	-22,810
Total comprehensive income	31,315	22,272	56,153	-8,143
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	37,693	10,124	53,655	15,112
Profit (loss), attributable to non-controlling interests	-529	-221	-690	-445
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	31,844	22,493	56,843	-7,698
Comprehensive income, attributable to non-controlling interests	-529	-221	-690	-445
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.73	0.20	1.05	0.29
Total basic earnings per share	0.73	0.20	1.05	0.29
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.71	0.20	1.02	0.29
Total diluted earnings per share	0.71	0.20	1.02	0.29

Accounting Title	2018/01/01To2018/06/30	2017/01/01To2017/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	63,467	20,721
Profit (loss) before tax	63,467	20,721
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	18,491	14,738
Amortization expense	2,877	3,476
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	75	0
Interest expense	2,489	2,522
Interest income	-4,480	-4,477
Share-based payments	5,741	2,888
Loss (gain) on disposal of property, plan and equipment	0	1,857
Impairment loss on financial assets	0	150
Other adjustments to reconcile profit (loss)	5,237	-42
Total adjustments to reconcile profit (loss)	30,430	21,112
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	238	-17,207
Decrease (increase) in accounts receivable	4,916	14,109
Decrease (increase) in accounts receivable due from related parties	-12,166	0
Decrease (increase) in other receivable	3,867	1,031
Adjustments for decrease (increase) in inventories	-42,846	-20,745
Decrease (increase) in prepayments	-10,859	-2,979
Decrease (increase) in other operating assets	0	-1,118
Total changes in operating assets	-56,850	-26,909
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-34,190	0
Increase (decrease) in notes payable	0	3,048
Increase (decrease) in accounts payable	-6,475	-12,635
Increase (decrease) in other payable	-10,072	-16,352
Increase (decrease) in receipts in advance	0	-20,345
Adjustments for increase (decrease) in other current liabilities	1,102	-62
Increase (decrease) in net defined benefit liability	250	228
Total changes in operating liabilities	-49,385	-46,118
Total changes in operating assets and liabilities	-106,235	-73,027
Total adjustments	-75,805	-51,915
Cash inflow (outflow) generated from operations	-12,338	-31,194
Interest received	4,480	6,720
Interest paid	0	-34
Income taxes refund (paid)	-3,663	-25,129
Net cash flows from (used in) operating activities	-11,521	-49,637
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	33,322	0
Acquisition of investments in debt instrument without active market	0	162,763
Acquisition of property, plant and equipment	-13,163	-14,170
Proceeds from disposal of property, plant and equipment	0	80
Decrease in refundable deposits	-1,327	-1,195
Acquisition of intangible assets	-2,869	-2,659
Net cash flows from (used in) investing activities	15,963	144,819
Cash flows from (used in) financing activities		
Repayments of long-term debt	0	-5,946
Net cash flows from (used in) financing activities	0	-5,946
Effect of exchange rate changes on cash and cash equivalents	6,436	-21,433
Net increase (decrease) in cash and cash equivalents	10,878	67,803
Cash and cash equivalents at beginning of period	549,893	736,294
Cash and cash equivalents at end of period	560,771	804,097
Cash and cash equivalents reported in the statement of financial position	560,771	804,097

2018/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Stock dividend to be distributed	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
Equity	479,575	0	0	479,575	1,077,510	166,766	63,922	9,391	240,079	-79,149	0	-79,149	-105,409	1,612,606	47,109	1,659,715
Legal reserve appropriated	0	0	0	0	0	410	0	-410	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	0	8,981	-8,981	0	0	0	0	0	0	0	0
Stock dividends from capital surplus			46,645	46,645	-46,645											0
Profit (loss)								53,655	53,655					53,655	-690	52,965
Other comprehensive income								-113	-113	6,794	-3,493	3,301		3,188	0	3,188
Total comprehensive income		0	0	0	0	0	0	53,542	53,542	6,794	-3,493	3,301	0	56,843	-690	56,153
Share-based payments	0	0	0	0	5,741	0	0	0	0	0	0	0	0	5,741	0	5,741
Increase (decrease) in equity	0	0	46,645	46,645	-40,904	410	8,981	44,151	53,542	6,794	-3,493	3,301	0	62,584	-690	61,894
Equity	479,575	0	46,645	526,220	1,036,606	167,176	72,903	53,542	293,621	-72,355	-3,493	-75,848	-105,409	1,675,190	46,419	1,721,609

2017/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Stock dividend to be distributed	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
Equity	478,776	799	0	479,575	1,072,482	150,541	9,841	169,584	329,966	-63,922	0	-63,922	-105,409	1,712,692	47,753	1,760,445
Legal reserve appropriated	0	0	0	0	0	16,225	0	-16,225	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	0	54,081	-54,081	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	0	-93,291	-93,291	0	0	0	0	-93,291	0	-93,291
Profit (loss)								15,112	15,112					15,112	-445	14,667
Other comprehensive income								0	0	-22,810		-22,810		-22,810	0	-22,810
Total comprehensive income	0	0	0	0	0	0	0	15,112	15,112	-22,810	0	-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	0	0
Changes in ownership interests in s	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	0	0	0	0	2,888	0	0	0	0	0	0	0	0	2,888	0	2,888
Increase (decrease) in equity	799	-799	0	0	2,888	16,225	54,081	-148,485	-78,179	-22,810	0	-22,810	0	-98,101	-445	-98,546
Equity	479,575	0	0	479,575	1,075,370	166,766	63,922	21,099	251,787	-86,732	0	-86,732	-105,409	1,614,591	47,308	1,661,899