

8450 2018 3rd IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	253,470	549,893	504,486
Current financial assets at fair value through profit or loss	0	0	0
Current financial assets at amortised cost	908,457	0	0
Current investments in debt instrument without active market	0	826,405	871,978
Notes receivable, net	16,732	16,431	66,720
Accounts receivable, net	106,411	120,549	106,694
Other receivables	12,951	5,369	7,034
Current inventories	254,777	179,949	177,077
Prepayments	32,692	31,154	31,631
Total current assets	1,585,490	1,729,750	1,765,620
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	94,752	0	0
Non-current financial assets at cost	0	85,659	85,659
Property, plant and equipment	250,993	265,831	257,852
Intangible assets	6,107	6,481	6,776
Deferred tax assets	39,154	29,536	18,136
Other non-current assets	5,559	5,200	7,845
Other non-current assets, others	5,559	5,200	7,845
Total non-current assets	396,565	392,707	376,288
Total assets	1,982,055	2,122,457	2,141,888
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	88,434	0	0
Notes payable	1,800	1,800	1,800
Accounts payable	32,622	32,067	22,891
Other payables	68,004	70,159	68,614
Current tax liabilities	0	3,552	2,258
Other current liabilities	4,000	307,805	308,527
Advance receipts	0	58,003	62,543
Long-term liabilities, current portion	0	246,904	245,660
Other current liabilities, others	4,000	2,898	324
Total current liabilities	194,860	415,383	404,090
Non-current liabilities			
Bonds payable	0	0	0
Deferred tax liabilities	7,840	8,841	8,949
Other non-current liabilities	38,902	38,518	37,544
Net defined benefit liability, non-current	38,902	38,518	37,544
Total non-current liabilities	46,742	47,359	46,493
Total liabilities	241,602	462,742	450,583
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	16,560	9,378	8,308
Capital surplus, share options	13,465	13,465	13,465
Total capital surplus	1,038,047	1,077,510	1,076,440
Retained earnings			
Legal reserve	167,176	166,766	166,766
Special reserve	72,903	63,922	63,922
Unappropriated retained earnings (accumulated deficit)	96,131	9,391	40,861
Total retained earnings	336,210	240,079	271,549
Other equity interest			
Exchange differences on translation of foreign financial statements	-93,021	-79,149	-78,046
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-7,474	0	0
Total other equity interest	-100,495	-79,149	-78,046
Treasury shares	105,409	105,409	105,409
Total equity attributable to owners of parent	1,694,573	1,612,606	1,644,109
Non-controlling interests			
	45,880	47,109	47,196
Total equity	1,740,453	1,659,715	1,691,305
Total liabilities and equity	1,982,055	2,122,457	2,141,888
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	2018/3rd	2017/3rd	2018/01/01 To 2018/09/30	2017/01/01 To 2017/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	161,972	162,435	501,205	464,809
Operating costs				
Total operating costs	89,240	67,156	249,787	201,556
Gross profit (loss) from operations	72,732	95,279	251,418	263,253
Gross profit (loss) from operations	72,732	95,279	251,418	263,253
Operating expenses				
Selling expenses	54,311	49,002	146,597	128,465
Administrative expenses	20,396	12,583	61,622	54,233
Research and development expenses	0	224	96	678
Total operating expenses	74,707	61,809	208,315	183,376
Net operating income (loss)	-1,975	33,470	43,103	79,877
Non-operating income and expenses				
Other income				
Total other income	11,078	2,774	19,656	8,766
Other gains and losses				
Other gains and losses, net	14,996	-12,316	27,296	-41,472
Finance costs				
Finance costs, net	207	1,246	2,696	3,768

Total non-operating income and expenses	25,867	-10,788	44,256	-36,474
Profit (loss) from continuing operations before tax	23,892	22,682	87,359	43,403
Tax expense (income)				
Total tax expense (income)	-18,158	3,032	-7,656	9,086
Profit (loss) from continuing operations	42,050	19,650	95,015	34,317
Profit (loss)	42,050	19,650	95,015	34,317
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	-3,981	0	-7,474	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	-3,981	0	-7,587	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-20,666	8,686	-13,872	-14,124
Components of other comprehensive income that will be reclassified to profit or loss	-20,666	8,686	-13,872	-14,124
Other comprehensive income, net	-24,647	8,686	-21,459	-14,124
Total comprehensive income	17,403	28,336	73,556	20,193
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	42,589	19,762	96,244	34,874
Profit (loss), attributable to non-controlling interests	-539	-112	-1,229	-557
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	17,942	28,448	74,785	20,750
Comprehensive income, attributable to non-controlling interests	-539	-112	-1,229	-557
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.83	0.39	1.88	0.68
Total basic earnings per share	0.83	0.39	1.88	0.68
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.79	0.39	1.81	0.68
Total diluted earnings per share	0.79	0.39	1.81	0.68

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	87,359	43,403
Profit (loss) before tax	87,359	43,403
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	26,517	21,225
Amortization expense	4,837	5,306
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	35	0
Interest expense	2,696	3,768
Interest income	-12,573	-5,685
Dividend income	-1,140	-1,069
Share-based payments	7,182	3,958
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)	6,033	-42
Total adjustments to reconcile profit (loss)	33,587	29,468
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-301	-7,867
Decrease (increase) in accounts receivable	14,103	17,996
Decrease (increase) in other receivable	-7,502	-2,509
Decrease (increase) in inventories	-69,873	-35,412
Decrease (increase) in prepayments	-1,538	-2,599
Total changes in operating assets	-65,111	-30,391
Changes in operating liabilities		
Increase (decrease) in contract liabilities	30,431	0
Increase (decrease) in notes payable	0	1,800
Increase (decrease) in accounts payable	555	-7,770
Increase (decrease) in other payable	433	-9,417
Increase (decrease) in receipts in advance	0	-25,384
Increase (decrease) in other current liabilities	1,102	-87
Increase (decrease) in net defined benefit liability	384	350
Total changes in operating liabilities	32,905	-40,508
Total changes in operating assets and liabilities	-32,206	-70,899
Total adjustments	1,381	-41,431
Cash inflow (outflow) generated from operations	88,740	1,972
Interest received	12,573	7,928
Dividends received	1,140	1,069
Interest paid	0	-35
Income taxes refund (paid)	-7,029	-40,762
Net cash flows from (used in) operating activities	95,424	-29,828
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-16,567	0
Acquisition of financial assets at amortised cost	-82,052	0
Acquisition of investments in debt instrument without active market	0	-62,533
Acquisition of property, plant and equipment	-24,393	-18,575
Proceeds from disposal of property, plant and equipment	0	80
Decrease in refundable deposits	-359	-3,530
Acquisition of intangible assets	-5,404	-3,539
Proceeds from disposal of intangible assets	250	0
Net cash flows from (used in) investing activities	-128,525	-88,097
Cash flows from (used in) financing activities		
Repayments of bonds	-249,600	0
Repayments of long-term debt	0	-6,800
Cash dividends paid	0	-93,921
Net cash flows from (used in) financing activities	-249,600	-100,721
Effect of exchange rate changes on cash and cash equivalents	-13,722	-13,162
Net increase (decrease) in cash and cash equivalents	-296,423	-231,808
Cash and cash equivalents at beginning of period	549,893	736,294
Cash and cash equivalents at end of period	253,470	504,486
Cash and cash equivalents reported in the statement of financial position	253,470	504,486

2018/09/30 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)	0	0	0	0	0	0	0	96,244	96,244	0	0	0	0	96,244	-1,229	95,015
Other comprehensive income	0	0	0	0	0	0	0	-113	-113	-13,872	-7,474	-21,346	0	-21,459	0	-21,459
Total comprehensive income	0	0	0	0	0	0	0	96,131	96,131	-13,872	-7,474	-21,346	0	74,785	-1,229	73,556
Share-based payments	0	0	0	0	7,182	0	0	0	0	0	0	0	0	7,182	0	7,182
Increase (decrease) in equity	0	0	46,645	46,645	-39,463	410	8,981	86,740	96,131	-13,872	-7,474	-21,346	0	81,967	-1,229	80,738
Equity	479,575	0	46,645	526,220	1,038,047	167,176	72,903	96,131	336,210	-93,021	-7,474	-100,495	-105,409	1,694,573	45,880	1,740,453

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