

8450 2019 2nd IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2019/06/30	2018/12/31	2018/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	229,527	261,964	560,771
Current financial assets at amortised cost	913,347	908,223	793,083
Notes receivable, net	17,442	15,287	16,193
Accounts receivable, net	85,480	115,253	115,558
Accounts receivable due from related parties, net	0	0	12,166
Other receivables	24,126	18,483	1,582
Current inventories	223,661	250,929	223,705
Prepayments	37,769	36,806	42,013
Total current assets	1,531,352	1,606,945	1,765,071
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	44,718	70,367	82,166
Investments accounted for using equity method	4,391	0	0
Property, plant and equipment	245,118	249,436	252,866
Right-of-use assets	30,244	0	0
Intangible assets	4,889	6,677	6,095
Deferred tax assets	32,046	32,000	32,631
Other non-current assets	5,651	5,655	6,527
Other non-current assets, others	5,651	5,655	6,527
Total non-current assets	367,057	364,135	380,285
Total assets	1,898,409	1,971,080	2,145,356
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	82,761	86,316	23,813
Notes payable	1,800	1,800	1,800
Accounts payable	24,876	26,931	25,592
Other payables	100,601	77,203	57,988
Current tax liabilities	1,129	0	13,886
Current lease liabilities	17,238	0	0
Other current liabilities	6,000	4,500	253,393
Advance receipts	0	0	0
Long-term liabilities, current portion	6,000	0	249,393
Other current liabilities, others	0	4,500	4,000
Total current liabilities	234,405	196,750	376,472
Non-current liabilities			
Bonds payable	0	0	0
Non-current portion of non-current borrowings	23,000	0	0
Deferred tax liabilities	6,075	5,998	8,507
Non-current lease liabilities	12,559	0	0
Other non-current liabilities	40,781	40,443	38,768
Net defined benefit liability, non-current	40,781	40,443	38,768
Total non-current liabilities	82,415	46,441	47,275
Total liabilities	316,820	243,191	423,747
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	513,099	526,220	479,575
Stock dividend to be distributed	0	0	46,645
Total capital stock	513,099	526,220	526,220
Capital surplus			
Capital surplus, additional paid-in capital	915,395	1,007,683	1,007,683
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	0	339	339
Capital surplus, employee share options	18,018	16,945	15,119
Capital surplus, share options	13,465	13,465	13,465
Capital surplus, others	1,257	982	0
Total capital surplus	948,135	1,039,414	1,036,606
Retained earnings			
Legal reserve	177,424	167,176	167,176
Special reserve	120,167	72,903	72,903
Unappropriated retained earnings (accumulated deficit)	-36,990	102,484	53,542
Total retained earnings	260,601	342,563	293,621
Other equity interest			
Exchange differences on translation of foreign financial statements	-82,738	-88,308	-72,355
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-57,508	-31,859	-3,493
Total other equity interest	-140,246	-120,167	-75,848
Treasury shares	0	105,409	105,409
Total equity attributable to owners of parent	1,581,589	1,682,621	1,675,190
Non-controlling interests	0	45,268	46,419
Total equity	1,581,589	1,727,889	1,721,609
Total liabilities and equity	1,898,409	1,971,080	2,145,356
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	0	1,312,000	1,312,000

Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01
Statement of comprehensive income				
Operating revenue				
Total operating revenue	147,289	157,318		309,284
Operating costs				
Total operating costs	102,225	82,549		230,715
Gross profit (loss) from operations	45,064	74,769		78,569

Gross profit (loss) from operations	45,064	74,769	78,569
Operating expenses			
Selling expenses	47,040	44,587	96,580
Administrative expenses	16,474	22,090	36,342
Research and development expenses	0	31	0
Total operating expenses	63,514	66,708	132,922
Net operating income (loss)	-18,450	8,061	-54,353
Non-operating income and expenses			
Other income			
Total other income	6,720	3,711	12,369
Other gains and losses			
Other gains and losses, net	4,628	35,536	3,274
Finance costs			
Interest expense	259	1,245	402
Finance costs, net	259	1,245	402
Share of profit (loss) of associates and joint ventures accounted for using equity method			
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-169	0	-357
Total non-operating income and expenses	10,920	38,002	14,884
Profit (loss) from continuing operations before tax	-7,530	46,063	-39,469
Tax expense (income)			
Total tax expense (income)	5,943	8,899	1,609
Profit (loss) from continuing operations	-13,473	37,164	-41,078
Profit (loss)	-13,473	37,164	-41,078
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	-13,615	-4,151	-25,649
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0
Components of other comprehensive income that will be reclassified to profit or loss			
Exchange differences on translation	-7,237	-1,698	5,570
Components of other comprehensive income that will be reclassified to profit or loss	-7,237	-1,698	5,570
Other comprehensive income, net	-20,852	-5,849	-20,079
Total comprehensive income	-34,325	31,315	-61,157
Profit (loss), attributable to:			
Profit (loss), attributable to owners of parent	-13,473	37,693	-39,968
Profit (loss), attributable to non-controlling interests	0	-529	-1,110
Comprehensive income attributable to:			
Comprehensive income, attributable to owners of parent	-34,325	31,844	-60,047
Comprehensive income, attributable to non-controlling interests	0	-529	-1,110
Basic earnings per share			
Basic earnings (loss) per share from continuing operations	-0.26	0.73	-0.78
Total basic earnings per share	-0.26	0.73	-0.78
Diluted earnings per share			
Diluted earnings (loss) per share from continuing operations	-0.26	0.71	-0.78
Total diluted earnings per share	-0.26	0.71	-0.78

Accounting Title	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-39,469	63,467
Profit (loss) before tax	-39,469	63,467
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	21,814	18,491
Amortization expense	2,825	2,877
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	75
Interest expense	402	2,489
Interest income	-10,534	-4,480
Share-based payments	1,348	5,741
Share of loss (profit) of associates and joint ventures accounted for using equity method	357	0
Other adjustments to reconcile profit (loss)	-78	5,237
Total adjustments to reconcile profit (loss)	16,134	30,430
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-2,155	238
Decrease (increase) in accounts receivable	29,773	4,916
Decrease (increase) in accounts receivable due from related parties	0	-12,166
Decrease (increase) in other receivable	1,856	3,867
Decrease (increase) in inventories	32,810	-42,846
Decrease (increase) in prepayments	-963	-10,859
Total changes in operating assets	61,321	-56,850
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-3,555	-34,190
Increase (decrease) in accounts payable	-2,055	-6,475
Increase (decrease) in other payable	-16,734	-10,072
Increase (decrease) in other current liabilities	-4,500	1,102
Increase (decrease) in net defined benefit liability	338	250
Total changes in operating liabilities	-26,506	-49,385
Total changes in operating assets and liabilities	34,815	-106,235
Total adjustments	50,949	-75,805
Cash inflow (outflow) generated from operations	11,480	-12,338
Interest received	2,157	4,480
Interest paid	-402	0
Income taxes refund (paid)	590	-3,663
Net cash flows from (used in) operating activities	13,825	-11,521
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-5,124	33,322
Acquisition of investments accounted for using equity method	-4,806	0
Acquisition of property, plant and equipment	-12,093	-13,163
Decrease in refundable deposits	4	-1,327
Acquisition of intangible assets	-1,559	-2,869

Net cash flows from (used in) investing activities	-23,578	15,963
Cash flows from (used in) financing activities		
Proceeds from long-term debt	30,000	0
Repayments of long-term debt	-1,000	0
Payments of lease liabilities	-11,177	0
Change in non-controlling interests	-45,443	0
Net cash flows from (used in) financing activities	-27,620	0
Effect of exchange rate changes on cash and cash equivalents	4,936	6,436
Net increase (decrease) in cash and cash equivalents	-32,437	10,878
Cash and cash equivalents at beginning of period	261,964	549,893
Cash and cash equivalents at end of period	229,527	560,771
Cash and cash equivalents reported in the statement of financial position	229,527	560,771

2019/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	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	Unrealized 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	526,220	0	526,220	1,039,414	167,176	72,903	102,484	342,563	-88,308	-31,859	-120,167	-105,409	1,682,621	45,268	1,727,889
Legal reserve appropriated	0	0	0	0	10,248	0	-10,248	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	47,264	-47,264	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-41,048	-41,048	0	0	0	0	-41,048	0	-41,048
Profit (loss)	0	0	0	0	0	0	-39,968	-39,968	0	0	0	0	-39,968	-1,110	-41,078
Other comprehensive income	0	0	0	0	0	0	0	0	5,570	-25,649	-20,079	0	-20,079	0	-20,079
Total comprehensive income	0	0	0	0	0	0	-39,968	-39,968	5,570	-25,649	-20,079	0	-60,047	-1,110	-61,157
Retirement of treasury share	-13,121	0	-13,121	-92,288	0	0	0	0	0	0	0	105,409	0	0	0
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	0	-339	0	0	-946	-946	0	0	0	0	-1,285	0	-1,285
Share-based payments	0	0	0	1,348	0	0	0	0	0	0	0	0	1,348	0	1,348
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	-44,158	-44,158
Increase (decrease) in equity	-13,121	0	-13,121	-91,279	10,248	47,264	-139,474	-81,962	5,570	-25,649	-20,079	105,409	-101,032	-45,268	-146,300
Equity	513,099	0	513,099	948,135	177,424	120,167	-36,990	260,601	-82,738	-57,508	-140,246	0	1,581,589	0	1,581,589

2018/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	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	Unrealized 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	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	410	0	-410	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	8,981	-8,981	0	0	0	0	0	0	0	0
Stock dividends from capital surplus	0	46,645	46,645	-46,645	0	0	0	0	0	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	0	53,655	53,655	0	0	0	0	53,655	-690	52,965
Other comprehensive income	0	0	0	0	0	0	-113	-113	6,794	-3,493	3,301	0	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	5,741	0	0	0	0	0	0	0	0	5,741	0	5,741
Increase (decrease) in equity	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	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