

4119 2016 1st IFRS Consolidated Financial Statements

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Unit: NT\$ thousand

Accounting Title	2016/03/31	2015/12/31	2015/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	351,325	370,208	366,474
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	432,020	431,661	259,388
Notes receivable, net			
Notes receivable, net	2,666	125	1,009
Accounts receivable, net			
Accounts receivable, net	370,961	167,913	245,999
Other receivables			
Other receivables, net	1,400	2,970	5,082
Current tax assets			
Total current tax assets	0	0	6
Inventories			
Total inventories	522,407	553,998	500,939
Prepayments			
Total prepayments	5,586	9,125	4,007
Other current assets			
Total other current assets	299	234	178
Total current assets	1,686,664	1,536,234	1,383,082
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	42,366	42,366	50,093
Property, plant and equipment			
Total property, plant and equipment	1,765,331	1,785,437	1,766,151
Deferred tax assets			
	36,253	37,075	21,193
Other non-current assets			
Total other non-current assets	99,058	55,973	68,557
Total non-current assets	1,943,008	1,920,851	1,905,994
Total assets	3,629,672	3,457,085	3,289,076
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	205	2,142	7,091
Accounts payable			
Total accounts payable	60,044	65,275	80,352
Other payables			
Total other payables	263,606	230,235	173,858
Current tax liabilities			
	104,717	73,284	45,307
Current provisions			
Total current provisions	5,293	5,298	4,748
Other current liabilities			
Total other current liabilities	249,494	296,672	55,639
Total current liabilities	683,359	672,906	366,995
Non-current liabilities			
Bonds payable			

Total bonds payable	0	0	578,545
Deferred tax liabilities			
Total deferred tax liabilities	513	453	236
Other non-current liabilities			
Total other non-current liabilities	21,553	21,657	20,455
Total non-current liabilities	22,066	22,110	599,236
Total liabilities	705,425	695,016	966,231
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	762,896	762,177	696,846
Total capital stock	762,896	762,177	696,846
Capital surplus			
Total capital surplus	1,189,844	1,186,316	859,323
Retained earnings			
Legal reserve	190,064	190,064	163,581
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	792,314	635,378	610,859
Total retained earnings	982,378	825,442	774,440
Other equity interest			
Total other equity interest	-10,871	-11,866	-7,764
Total equity attributable to owners of parent	2,924,247	2,762,069	2,322,845
Total equity	2,924,247	2,762,069	2,322,845
Total liabilities and equity	3,629,672	3,457,085	3,289,076
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	0	0

Accounting Title	2016/01/01 To 2016/03/31	2015/01/01 To 2015/03/31
Statement of comprehensive income		
Operating revenue		
Total operating revenue	645,479	443,065
Operating costs		
Total operating costs	353,300	273,443
Gross profit (loss) from operations	292,179	169,622
Gross profit (loss) from operations	292,179	169,622
Operating expenses		
Selling expenses		
Total selling expenses	58,805	28,489
Administrative expenses		
Total administrative expenses	25,349	15,397
Research and development expenses		
Total research and development expenses	10,863	9,999
Total operating expenses	95,017	53,885
Net operating income (loss)	197,162	115,737
Non-operating income and expenses		
Other income		
Total other income	829	2,703
Other gains and losses		
Other gains and losses, net	-7,575	-1,587
Finance costs		
Finance costs, net	1,142	3,186
Total non-operating income and expenses	-7,888	-2,070
Profit (loss) from continuing operations before tax	189,274	113,667
Tax expense (income)		
Total tax expense (income)	32,339	20,849
Profit (loss) from continuing operations	156,935	92,818

Profit (loss)	156,935	92,818
Total comprehensive income	156,935	92,818
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	156,935	92,818
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	156,935	92,818
Basic earnings per share		
Total basic earnings per share	2.06	1.33
Diluted earnings per share		
Total diluted earnings per share	1.98	1.20

Accounting Title	2016/01/01To2016/03/ 31	2015/01/01To2015/03/ 31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	189,274	113,667
Profit (loss) before tax	189,274	113,667
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	32,562	33,606
Amortization expense	31	38
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-359	-616
Interest expense	1,142	3,186
Interest income	-223	-286
Share-based payments	994	1,918
Loss (gain) on disposal of property, plan and equipment	0	636
Property, plan and equipment transferred to expenses	1,103	0
Total adjustments to reconcile profit (loss)	35,250	38,482
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-2,541	3,995
Decrease (increase) in accounts receivable	-203,048	-9,286
Decrease (increase) in other receivable	1,571	-1,005
Decrease (increase) in inventories	31,591	9,082
Decrease (increase) in prepaid expenses	959	1,931
Decrease (increase) in prepayments	2,579	-188
Decrease (increase) in other current assets	-66	161
Total changes in operating assets	-168,955	4,690
Changes in operating liabilities		
Increase (decrease) in notes payable	-1,937	-996
Increase (decrease) in accounts payable	-5,231	8,849
Increase (decrease) in other payable	33,371	-9,599
Increase (decrease) in provisions	-5	-187
Increase (decrease) in receipts in advance	-44,091	1,716
Increase (decrease) in other current liabilities	18	103
Increase (decrease) in net defined benefit liability	-102	-75
Total changes in operating liabilities	-17,977	-189
Total changes in operating assets and liabilities	-186,932	4,501
Total adjustments	-151,682	42,983
Cash inflow (outflow) generated from operations	37,592	156,650
Interest received	223	286
Interest paid	0	-10
Income taxes refund (paid)	-24	-28
Net cash flows from (used in) operating activities	37,791	156,898
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	0	-90,000

Acquisition of property, plant and equipment	-13,851	-24,241
Increase in refundable deposits	-12,196	0
Increase in prepayments for business facilities	-32,883	-26,491
Decrease in prepayments for business facilities	2,256	1,264
Net cash flows from (used in) investing activities	-56,674	-139,468
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	-50,000
Net cash flows from (used in) financing activities	0	-50,000
Net increase (decrease) in cash and cash equivalents	-18,883	-32,570
Cash and cash equivalents at beginning of period	370,208	399,044
Cash and cash equivalents at end of period	351,325	366,474
Cash and cash equivalents reported in the statement of financial position	351,325	366,474
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0

2016/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealized gains (losses) on available-for-sale financial assets	Others	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity	762,177	762,177	1,186,316	190,064	635,378	825,442	-7,727	-4,139	-11,866	2,762,069	2,762,069
Profit (loss)					156,935	156,935				156,935	156,935
Other comprehensive income					0	0	0	0	0	0	0
Total comprehensive income					156,935	156,935	0	0	0	156,935	156,935
Conversion of convertible bonds	719	719	3,528		0	0				4,247	4,247
Share-based payments	0	0	0					995	995	995	995
Others	0	0	0	0	1	1	0	0	0	1	1
Total increase (decrease) in equity	719	719	3,528	0	156,936	156,936	0	995	995	162,178	162,178
Equity	762,896	762,896	1,189,844	190,064	792,314	982,378	-7,727	-3,144	-10,871	2,924,247	2,924,247

2015/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Others	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity	696,525	696,525	858,369	163,581	518,042	681,623	-10,277	-10,277	2,226,240	2,226,240
Profit (loss)					92,818	92,818			92,818	92,818
Other comprehensive income					0	0	0	0	0	0
Total comprehensive income					92,818	92,818	0	0	92,818	92,818
Conversion of convertible bonds	321	321	1,548						1,869	1,869
Share-based payments	0	0	-594				2,513	2,513	1,919	1,919
Others	0	0	0	0	-1	-1	0	0	-1	-1
Total increase (decrease) in equity	321	321	954	0	92,817	92,817	2,513	2,513	96,605	96,605
Equity	696,846	696,846	859,323	163,581	610,859	774,440	-7,764	-7,764	2,322,845	2,322,845