

4119 2016 2nd IFRS Consolidated Financial Statements
Document Preview

Unit: NT\$ thousand

Accounting Title	2016/06/30	2015/12/31	2015/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	444,511	370,208	320,334
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	490,316	431,661	367,641
Notes receivable, net			
Notes receivable, net	3,259	125	114
Accounts receivable, net			
Accounts receivable, net	367,197	167,913	336,409
Other receivables			
Other receivables, net	6	2,970	7,937
Inventories			
Total inventories	486,620	553,998	478,763
Prepayments			
Total prepayments	8,783	9,125	6,735
Other current assets			
Total other current assets	414	234	896
Total current assets	1,801,106	1,536,234	1,518,829
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	1,787,264	1,785,437	1,765,961
Deferred tax assets			
	33,314	37,075	23,640
Other non-current assets			
Total other non-current assets	72,174	55,973	88,244
Total non-current assets	1,935,118	1,920,851	1,927,938
Total assets	3,736,224	3,457,085	3,446,767
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	20,000	0	0
Notes payable			
Total notes payable	84	2,142	5,066
Accounts payable			
Total accounts payable	46,039	65,275	76,902
Other payables			
Total other payables	582,547	230,235	439,187
Current tax liabilities			
	58,417	73,284	48,756
Current provisions			
Total current provisions	5,312	5,298	4,860
Other current liabilities			
Total other current liabilities	69,826	296,672	49,727
Total current liabilities	782,225	672,906	624,498
Non-current liabilities			
Bonds payable			
Total bonds payable	0	0	359,045

Deferred tax liabilities			
Total deferred tax liabilities	564	453	279
Other non-current liabilities			
Total other non-current liabilities	21,441	21,657	20,378
Total non-current liabilities	22,005	22,110	379,702
Total liabilities	804,230	695,016	1,004,200
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	793,115	762,177	733,431
Total capital stock	793,115	762,177	733,431
Capital surplus			
Total capital surplus	1,339,719	1,186,316	1,045,354
Retained earnings			
Legal reserve	227,455	190,064	190,064
Special reserve	7,727	0	0
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	574,253	635,378	480,243
Total retained earnings	809,435	825,442	670,307
Other equity interest			
Total other equity interest	-10,275	-11,866	-6,525
Total equity attributable to owners of parent	2,931,994	2,762,069	2,442,567
Total equity	2,931,994	2,762,069	2,442,567
Total liabilities and equity	3,736,224	3,457,085	3,446,767
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	2016/2nd	2015/2nd	2016/01/01To2016/06/30	2015/01/01To2015/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	522,605	579,644	1,168,084	1,022,708
Operating costs				
Cost of sales				
Total cost of sales	296,970	360,661	650,270	634,103
Total operating costs	296,970	360,661	650,270	634,103
Gross profit (loss) from operations	225,635	218,983	517,814	388,605
Gross profit (loss) from operations	225,635	218,983	517,814	388,605
Operating expenses				
Selling expenses				
Total selling expenses	30,605	35,592	89,410	64,081
Administrative expenses				
Total administrative expenses	23,632	19,132	48,982	34,529
Research and development expenses				
Total research and development expenses	8,875	9,455	19,738	19,454
Total operating expenses	63,112	64,179	158,130	118,064
Net operating income (loss)	162,523	154,804	359,684	270,541
Non-operating income and expenses				
Other income				
Total other income	918	1,214	1,747	3,916
Other gains and losses				
Other gains and losses, net	-355	-3,615	-7,930	-5,201
Finance costs				
Finance costs, net	868	3,048	2,009	6,235
Total non-operating income and expenses	-305	-5,449	-8,192	-7,520
Profit (loss) from continuing operations before tax	162,218	149,355	351,492	263,021
Tax expense (income)				

Total tax expense (income)	30,740	24,605	63,078	45,453
Profit (loss) from continuing operations	131,478	124,750	288,414	217,568
Profit (loss)	131,478	124,750	288,414	217,568
Total comprehensive income	131,478	124,750	288,414	217,568
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	131,478	124,750	288,414	217,568
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	131,478	124,750	288,414	217,568
Basic earnings per share				
Total basic earnings per share	1.72	1.79	3.76	3.12
Diluted earnings per share				
Total diluted earnings per share	1.65	1.59	3.61	2.78

Accounting Title	2016/01/01To2016/06/30	2015/01/01To2015/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	351,492	263,021
Profit (loss) before tax	351,492	263,021
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	66,072	66,066
Amortization expense	66	70
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-655	-869
Interest expense	2,010	6,234
Interest income	-504	-639
Share-based payments	1,590	2,860
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)	69,682	74,358
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-3,134	4,891
Decrease (increase) in accounts receivable	-199,284	-99,696
Decrease (increase) in other receivable	2,964	-3,854
Decrease (increase) in inventories	67,377	31,258
Decrease (increase) in prepaid expenses	-703	-562
Decrease (increase) in prepayments	1,045	-423
Decrease (increase) in other current assets	-180	-558
Total changes in operating assets	-131,915	-68,944
Changes in operating liabilities		
Increase (decrease) in notes payable	-2,058	-3,021
Increase (decrease) in accounts payable	-19,236	5,398
Increase (decrease) in other payable	47,890	26,847
Increase (decrease) in provisions	14	-75
Increase (decrease) in receipts in advance	-44,518	-4,197
Increase (decrease) in other current liabilities	2	107
Increase (decrease) in net defined benefit liability	-213	-154
Total changes in operating liabilities	-18,119	24,905
Total changes in operating assets and liabilities	-150,034	-44,039
Total adjustments	-80,352	30,319
Cash inflow (outflow) generated from operations	271,140	293,340
Interest received	504	639
Interest paid	0	-10
Income taxes refund (paid)	-74,072	-23,588
Net cash flows from (used in) operating activities	197,572	270,381
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-58,000	-198,000

Acquisition of property, plant and equipment	-69,294	-56,146
Increase in refundable deposits	-12,196	0
Increase in prepayments for business facilities	-38,028	-54,034
Decrease in prepayments for business facilities	34,249	9,089
Net cash flows from (used in) investing activities	-143,269	-299,091
Cash flows from (used in) financing activities		
Increase in short-term loans	20,000	10,000
Decrease in short-term loans	0	-60,000
Net cash flows from (used in) financing activities	20,000	-50,000
Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	74,303	-78,710
Cash and cash equivalents at beginning of period	370,208	399,044
Cash and cash equivalents at end of period	444,511	320,334
Cash and cash equivalents reported in the statement of financial position	444,511	320,334

2016/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealized gains (losses) on available-for-sale financial assets	Other	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity	762,177	762,177	1,186,316	190,064	0	635,378	825,442	-7,727	-4,139	-11,866	2,762,069	2,762,069
Legal reserve appropriated				37,390		-37,390	0				0	0
Special reserve appropriated					7,727	-7,727	0				0	0
Cash dividends of ordinary share				0	0	-304,422	-304,422				-304,422	-304,422
Profit (loss)						288,414	288,414				288,414	288,414
Total comprehensive income						288,414	288,414				288,414	288,414
Conversion of convertible bonds	30,938	30,938	153,403			0	0				184,341	184,341
Share-based payments	0	0	0						1,591	1,591	1,591	1,591
Others	0	0	0	1	0	0	1	0	0	0	1	1
Total increase (decrease) in equity	30,938	30,938	153,403	37,391	7,727	-61,125	-16,007	0	1,591	1,591	169,925	169,925
Equity	793,115	793,115	1,339,719	227,455	7,727	574,253	809,435	-7,727	-2,548	-10,275	2,931,994	2,931,994

2015/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Other	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
Legal reserve appropriated				26,484	-26,484	0			0	0
Cash dividends of ordinary share				0	-228,883	-228,883			-228,883	-228,883
Profit (loss)					217,568	217,568			217,568	217,568
Total comprehensive income					217,568	217,568			217,568	217,568
Conversion of convertible bonds	37,086	37,086	187,696		0	0			224,782	224,782
Share-based payments	-180	-180	-711				3,752	3,752	2,861	2,861
Others	0	0	0	-1	0	-1	0	0	-1	-1

Total increase (decrease) in equity	36,906	36,906	186,985	26,483		-37,799	-11,316	3,752	3,752	216,327	216,327
Equity	733,431	733,431	1,045,354	190,064		480,243	670,307	-6,525	-6,525	2,442,567	2,442,567