

4119 2016 3rd IFRS Consolidated Financial Statements
Document Preview

Unit: NT\$ thousand

Accounting Title	2016/09/30	2015/12/31	2015/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	237,635	370,208	159,748
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	490,656	431,661	401,166
Notes receivable, net			
Notes receivable, net	7,103	125	8,945
Accounts receivable, net			
Accounts receivable, net	337,021	167,913	315,729
Other receivables			
Other receivables, net	1,765	2,970	4,723
Inventories			
Total inventories	428,029	553,998	472,279
Prepayments			
Total prepayments	7,046	9,125	5,169
Other current assets			
Total other current assets	1,344	234	1,135
Total current assets	1,510,599	1,536,234	1,368,894
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	1,777,152	1,785,437	1,794,911
Deferred tax assets			
	35,102	37,075	26,127
Other non-current assets			
Total other non-current assets	73,583	55,973	53,855
Total non-current assets	1,928,203	1,920,851	1,924,986
Total assets	3,438,802	3,457,085	3,293,880
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	85	2,142	4,327
Accounts payable			
Total accounts payable	47,507	65,275	69,545
Other payables			
Total other payables	235,899	230,235	185,328
Current tax liabilities			
	32,430	73,284	49,815
Current provisions			
Total current provisions	5,637	5,298	5,121
Other current liabilities			
Total other current liabilities	57,915	296,672	362,439
Total current liabilities	379,473	672,906	676,575
Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	621	453	949
Other non-current liabilities			
Total other non-current liabilities	21,331	21,657	20,294

Total non-current liabilities	21,952	22,110	21,243
Total liabilities	401,425	695,016	697,818
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	794,853	762,177	743,007
Total capital stock	794,853	762,177	743,007
Capital surplus			
Total capital surplus	1,348,339	1,186,316	1,092,878
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)	668,682	635,378	575,445
Total retained earnings	903,864	825,442	765,509
Other equity interest			
Total other equity interest	-9,679	-11,866	-5,332
Total equity attributable to owners of parent	3,037,377	2,762,069	2,596,062
Total equity	3,037,377	2,762,069	2,596,062
Total liabilities and equity	3,438,802	3,457,085	3,293,880
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	2016/3rd	2015/3rd	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	476,680	438,507	1,644,764	1,461,215
Total sales revenue	476,680	438,507	1,644,764	1,461,215
Net sales revenue	476,680	438,507	1,644,764	1,461,215
Total operating revenue	476,680	438,507	1,644,764	1,461,215
Operating costs				
Cost of sales				
Cost of sales	287,871	292,627	938,141	926,730
Total cost of sales	287,871	292,627	938,141	926,730
Total operating costs	287,871	292,627	938,141	926,730
Gross profit (loss) from operations	188,809	145,880	706,623	534,485
Gross profit (loss) from operations	188,809	145,880	706,623	534,485
Operating expenses				
Selling expenses				
Total selling expenses	37,102	26,103	126,512	90,184
Administrative expenses				
Total administrative expenses	17,723	15,597	66,705	50,125
Research and development expenses				
Total research and development expenses	8,546	8,572	28,283	28,027
Total operating expenses	63,371	50,272	221,500	168,336
Net operating income (loss)	125,438	95,608	485,123	366,149
Non-operating income and expenses				
Other income				
Total other income	1,093	834	2,840	4,750
Other gains and losses				
Other gains and losses, net	-12,783	20,433	-20,713	15,231
Finance costs				
Finance costs, net	7	1,826	2,017	8,059
Total non-operating income and expenses	-11,697	19,441	-19,890	11,922

Profit (loss) from continuing operations before tax	113,741	115,049	465,233	378,071
Tax expense (income)				
Total tax expense (income)	19,312	19,847	82,390	65,301
Profit (loss) from continuing operations	94,429	95,202	382,843	312,770
Profit (loss)	94,429	95,202	382,843	312,770
Total comprehensive income	94,429	95,202	382,843	312,770
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	94,429	95,202	382,843	312,770
Profit (loss), attributable to former owner of business combination under common control	0	0	0	0
Profit (loss), attributable to non-controlling interests	0	0	0	0
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	94,429	95,202	382,843	312,770
Comprehensive income, attributable to former owner of business combination under common control	0	0	0	0
Comprehensive income, attributable to non-controlling interests	0	0	0	0
Basic earnings per share				
Total basic earnings per share	1.19	1.34	4.93	4.39
Diluted earnings per share				
Total diluted earnings per share	1.18	1.21	4.80	4.00

Accounting Title	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	465,233	378,071
Profit (loss) before tax	465,233	378,071
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	98,951	97,675
Amortization expense	81	91
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-995	-1,393
Interest expense	2,016	8,059
Interest income	-717	-933
Share-based payments	2,187	4,053
Loss (gain) on disposal of property, plan and equipment	1,379	636
Property, plan and equipment transferred to expenses	1,103	0
Total adjustments to reconcile profit (loss)	104,005	108,188
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-6,978	-3,941
Decrease (increase) in accounts receivable	-169,108	-79,016
Decrease (increase) in other receivable	1,210	-641
Decrease (increase) in inventories	125,968	37,742
Decrease (increase) in prepaid expenses	-55	793
Decrease (increase) in prepayments	2,135	-211
Decrease (increase) in other current assets	-1,110	-796
Total changes in operating assets	-47,938	-46,070
Changes in operating liabilities		
Increase (decrease) in notes payable	-2,057	-3,760
Increase (decrease) in accounts payable	-17,769	-1,959
Increase (decrease) in other payable	5,664	1,870
Increase (decrease) in provisions	339	187
Increase (decrease) in receipts in advance	-46,120	4,604
Increase (decrease) in other current liabilities	46	121
Increase (decrease) in net defined benefit liability	-325	-237
Total changes in operating liabilities	-60,222	826
Total changes in operating assets and liabilities	-108,160	-45,244
Total adjustments	-4,155	62,944
Cash inflow (outflow) generated from operations	461,078	441,015

Interest received	717	933
Interest paid	-1	-15
Income taxes refund (paid)	-121,105	-44,194
Net cash flows from (used in) operating activities	340,689	397,739
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	-231,000
Acquisition of property, plant and equipment	-93,499	-116,575
Proceeds from disposal of property, plant and equipment	58	0
Increase in refundable deposits	-12,196	-440
Increase in prepayments for business facilities	-54,556	-68,455
Decrease in prepayments for business facilities	49,354	58,317
Net cash flows from (used in) investing activities	-168,839	-358,153
Cash flows from (used in) financing activities		
Increase in short-term loans	20,000	35,000
Decrease in short-term loans	-20,000	-85,000
Cash dividends paid	-304,423	-228,882
Net cash flows from (used in) financing activities	-304,423	-278,882
Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	-132,573	-239,296
Cash and cash equivalents at beginning of period	370,208	399,044
Cash and cash equivalents at end of period	237,635	159,748
Cash and cash equivalents reported in the statement of financial position	237,635	159,748

2016/09/30 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	Others	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)						382,843	382,843					382,843	382,843
Total comprehensive income						382,843	382,843					382,843	382,843
Conversion of convertible bonds	32,676	32,676	162,023			0	0					194,699	194,699
Share-based payments	0	0	0						2,187		2,187	2,187	2,187
Others	0	0	0	1	0	0	1		0	0	0	1	1
Total increase (decrease) in equity	32,676	32,676	162,023	37,391	7,727	33,304	78,422		0	2,187	2,187	275,308	275,308
Equity	794,853	794,853	1,348,339	227,455	7,727	668,682	903,864		-7,727	-1,952	-9,679	3,037,377	3,037,377

2015/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	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		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)						312,770	312,770		312,770	312,770
Total comprehensive income						312,770	312,770		312,770	312,770
Conversion of convertible bonds	46,662	46,662	235,220			0	0		281,882	281,882
Share-based payments	-180	-180	-711				4,945		4,054	4,054
Others	0	0	0	-1		0	-1	0	-1	-1

Total increase (decrease) in equity	46,482	46,482	234,509	26,483		57,403	83,886	4,945	4,945		369,822	369,822
Equity	743,007	743,007	1,092,878	190,064		575,445	765,509	-5,332	-5,332		2,596,062	2,596,062