

4119 2016 4th IFRS Consolidated Financial Statements  
 Document Preview

Unit: NT\$ thousand

Accounting Title	2016/12/31	2015/12/31
<b>Balance Sheet</b>		
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents		
Total cash and cash equivalents	326,777	370,208
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	537,786	431,661
Notes receivable, net		
Notes receivable, net	3,836	125
Accounts receivable, net		
Accounts receivable, net	248,760	167,913
Other receivables		
Other receivables, net	2,144	2,970
Inventories		
Total inventories	498,357	553,998
Prepayments		
Total prepayments	4,738	9,125

Other current assets		
Total other current assets	565	234
Total current assets	1,622,963	1,536,234
Non-current assets		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	42,366	42,366
Property, plant and equipment		
Total property, plant and equipment	1,762,038	1,785,437
Deferred tax assets	41,626	37,075
Other non-current assets		
Total other non-current assets	81,354	55,973
Total non-current assets	1,927,384	1,920,851
Total assets	3,550,347	3,457,085
Liabilities and equity		
Liabilities		
Current liabilities		
Notes payable		
Total notes payable	1,058	2,142
Accounts payable		
Total accounts payable	56,987	65,275
Other payables		
Total other payables	269,006	230,235
Current tax liabilities	44,266	73,284
Current provisions		

Total current provisions	6,247	5,298
Other current liabilities		
Total other current liabilities	77,834	296,673
Total current liabilities	455,398	672,907
Non-current liabilities		
Deferred tax liabilities		
Total deferred tax liabilities	1,407	453
Other non-current liabilities		
Total other non-current liabilities	22,621	21,656
Total non-current liabilities	24,028	22,109
Total liabilities	479,426	695,016
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	794,853	762,177
Total capital stock	794,853	762,177
Capital surplus		
Total capital surplus	1,348,339	1,186,316
Retained earnings		
Legal reserve	227,455	190,064
Special reserve	7,727	0
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	701,630	635,378
Total retained earnings	936,812	825,442

Other equity interest		
Total other equity interest	-9,083	-11,866
Total equity attributable to owners of parent	3,070,921	2,762,069
Total equity	3,070,921	2,762,069
Total liabilities and equity	3,550,347	3,457,085
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0

Accounting Title	2016/4th	2015/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Net sales revenue	1,903,100	1,810,501
Total operating revenue	1,903,100	1,810,501
Operating costs		
Cost of sales		
Total cost of sales	1,112,574	1,155,449
Total operating costs	1,112,574	1,155,449
Gross profit (loss) from operations	790,526	655,052
Gross profit (loss) from operations	790,526	655,052
Operating expenses		
Selling expenses		
Total selling expenses	166,580	115,792

Administrative expenses		
Total administrative expenses	71,845	64,182
Research and development expenses		
Total research and development expenses	35,644	35,391
Total operating expenses	274,069	215,365
Net operating income (loss)	516,457	439,687
Non-operating income and expenses		
Other income		
Total other income	3,680	5,678
Other gains and losses		
Other gains and losses, net	-12,422	15,581
Finance costs		
Finance costs, net	2,016	9,456
Total non-operating income and expenses	-10,758	11,803
Profit (loss) from continuing operations before tax	505,699	451,490
Tax expense (income)		
Current tax expense (income)	88,744	77,588
Total tax expense (income)	88,744	77,588
Profit (loss) from continuing operations	416,955	373,902
Profit (loss)	416,955	373,902
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Gains (losses) on remeasurements of defined benefit plans	-1,402	-1,444
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-238	-245

Components of other comprehensive income that will not be reclassified to profit or loss	-1,164	-1,199
Components of other comprehensive income that will be reclassified to profit or loss		
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-7,727
Components of other comprehensive income that will be reclassified to profit or loss	0	-7,727
Other comprehensive income, net	-1,164	-8,926
Total comprehensive income	415,791	364,976
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	416,955	373,902
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	415,791	364,976
Comprehensive income, attributable to former owner of business combination under common control	0	0
Comprehensive income, attributable to non-controlling interests	0	0
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	5.34	5.17
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Total basic earnings per share	5.34	5.17
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	5.22	4.78
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
Total diluted earnings per share	5.22	4.78

Accounting Title	2016/4th	2015/4th
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		

Profit (loss) from continuing operations before tax	505,699	451,490
Profit (loss) before tax	505,699	451,490
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	132,228	130,047
Amortization expense	96	112
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,452	-1,888
Interest expense	2,016	9,456
Interest income	-924	-1,135
Share-based payments	2,783	5,247
Loss (gain) on disposal of property, plan and equipment	607	636
Property, plan and equipment transferred to expenses	1,529	2
Total adjustments to reconcile profit (loss)	136,883	142,477
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-3,711	4,879
Decrease (increase) in accounts receivable	-80,847	68,800
Decrease (increase) in other receivable	832	1,112
Decrease (increase) in inventories	55,641	-43,977
Decrease (increase) in prepaid expenses	240	883
Decrease (increase) in prepayments	4,147	-4,258
Decrease (increase) in other current assets	-332	105
Total changes in operating assets	-24,030	27,544
Changes in operating liabilities		

Increase (decrease) in notes payable	-1,083	-5,945
Increase (decrease) in accounts payable	-8,288	-6,229
Increase (decrease) in other payable	38,772	46,778
Increase (decrease) in provisions	949	363
Increase (decrease) in receipts in advance	-26,307	50,244
Increase (decrease) in other current liabilities	150	-74
Increase (decrease) in net defined benefit liability	-198	-75
Total changes in operating liabilities	3,995	85,062
Total changes in operating assets and liabilities	-20,035	112,606
Total adjustments	116,848	255,083
Cash inflow (outflow) generated from operations	622,547	706,573
Interest received	924	1,135
Interest paid	-1	-15
Income taxes refund (paid)	-121,364	-44,454
Net cash flows from (used in) operating activities	502,106	663,239
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-104,673	-261,000
Acquisition of property, plant and equipment	-112,088	-139,476
Proceeds from disposal of property, plant and equipment	830	0
Increase in refundable deposits	-13,876	-440
Decrease in refundable deposits	0	90
Increase in prepayments for business facilities	-65,114	-78,038
Decrease in prepayments for business facilities	53,807	65,672
Net cash flows from (used in) investing activities	-241,114	-413,192



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	-228,883
Net cash flows from (used in) financing activities	-304,423	-278,883
Net increase (decrease) in cash and cash equivalents	-43,431	-28,836
Cash and cash equivalents at beginning of period	370,208	399,044
Cash and cash equivalents at end of period	326,777	370,208
Cash and cash equivalents reported in the statement of financial position	326,777	370,208
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0

### 2016/12/31 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)						416,955	416,955				416,955	416,955	
Other comprehensive income						-1,164	-1,164	0	0	0	-1,164	-1,164	
Total comprehensive income						415,791	415,791	0	0	0	415,791	415,791	
Conversion of convertible bonds	32,676	32,676	162,023			0	0				194,699	194,699	
Share-based payments	0	0	0						2,783	2,783	2,783	2,783	
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	66,252	111,370	0	2,783	2,783	308,852	308,852	
Equity	794,853	794,853	1,348,339	227,455	7,727	701,630	936,812	-7,727	-1,356	-9,083	3,070,921	3,070,921	

## 2015/12/31 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	696,525	696,525	858,369	163,581	518,042	681,623	0	-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)					373,902	373,902				373,902	373,902
Other comprehensive income					-1,199	-1,199	-7,727	0	-7,727	-8,926	-8,926
Total comprehensive income					372,703	372,703	-7,727	0	-7,727	364,976	364,976
Conversion of convertible bonds	65,832	65,832	328,659		0	0				394,491	394,491
Share-based payments	-180	-180	-711					6,138	6,138	5,247	5,247

Others	0	0	-1	-1	0	-1	0	0	0	-2	-2
Total increase (decrease) in equity	65,652	65,652	327,947	26,483	117,336	143,819	-7,727	6,138	-1,589	535,829	535,829
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