

4119 2017 1st IFRS Consolidated Financial Statements

Document Preview

Unit: NT\$ thousand

Accounting Title	2017/03/31	2016/12/31	2016/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	331,827	326,777	351,325
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	593,235	537,786	432,020
Notes receivable, net			
Notes receivable, net	247	3,836	2,666
Accounts receivable, net			
Accounts receivable, net	181,869	248,760	370,961
Other receivables			
Other receivables, net	3,765	2,144	1,400
Inventories			
Total inventories	482,728	498,357	522,407
Prepayments			
Total prepayments	3,524	4,738	5,586
Other current assets			
Total other current assets	477	565	299

Total current assets	1,597,672	1,622,963	1,686,664
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	42,366	42,366	42,366
Property, plant and equipment			
Total property, plant and equipment	1,734,972	1,762,038	1,765,331
Deferred tax assets	42,936	41,626	36,253
Other non-current assets			
Total other non-current assets	114,991	81,354	99,058
Total non-current assets	1,935,265	1,927,384	1,943,008
Total assets	3,532,937	3,550,347	3,629,672
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	0	1,058	205
Accounts payable			
Total accounts payable	49,433	56,987	60,044
Other payables			
Total other payables	212,949	269,006	263,606
Current tax liabilities	57,173	44,266	104,717
Current provisions			
Total current provisions	6,747	6,247	5,293
Other current liabilities			
Total other current liabilities	60,288	77,834	249,494
Total current liabilities	386,590	455,398	683,359

Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	1,027	1,407	513
Other non-current liabilities			
Total other non-current liabilities	22,520	22,621	21,553
Total non-current liabilities	23,547	24,028	22,066
Total liabilities	410,137	479,426	705,425
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	794,853	794,853	762,896
Total capital stock	794,853	794,853	762,896
Capital surplus			
Total capital surplus	1,348,339	1,348,339	1,189,844
Retained earnings			
Legal reserve	227,455	227,455	190,064
Special reserve	7,727	7,727	0
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	753,032	701,630	792,314
Total retained earnings	988,214	936,812	982,378
Other equity interest			
Total other equity interest	-8,606	-9,083	-10,871
Total equity attributable to owners of parent	3,122,800	3,070,921	2,924,247
Total equity	3,122,800	3,070,921	2,924,247
Total liabilities and equity	3,532,937	3,550,347	3,629,672
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	2017/01/01To2017/03/31	2016/01/01To2016/03/31
Statement of comprehensive income		
Operating revenue		
Total operating revenue	328,549	645,479
Operating costs		
Total operating costs	227,728	353,300
Gross profit (loss) from operations	100,821	292,179
Gross profit (loss) from operations	100,821	292,179
Operating expenses		
Selling expenses		
Total selling expenses	18,259	58,805
Administrative expenses		
Total administrative expenses	8,406	25,349
Research and development expenses		
Total research and development expenses	8,634	10,863
Total operating expenses	35,299	95,017
Net operating income (loss)	65,522	197,162
Non-operating income and expenses		
Other income		
Total other income	6,725	829
Other gains and losses		
Other gains and losses, net	-9,554	-7,575
Finance costs		

Finance costs, net	0	1,142
Total non-operating income and expenses	-2,829	-7,888
Profit (loss) from continuing operations before tax	62,693	189,274
Tax expense (income)		
Total tax expense (income)	11,291	32,339
Profit (loss) from continuing operations	51,402	156,935
Profit (loss)	51,402	156,935
Total comprehensive income	51,402	156,935
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	51,402	156,935
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	51,402	156,935
Basic earnings per share		
Total basic earnings per share	0.65	2.06
Diluted earnings per share		
Total diluted earnings per share	0.64	1.98

Accounting Title	2017/01/01To2017/03/31	2016/01/01To2016/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	62,693	189,274
Profit (loss) before tax	62,693	189,274
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	33,169	32,562
Amortization expense	15	31

Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,929	-359
Interest expense	0	1,142
Interest income	-154	-223
Share-based payments	477	994
Loss (gain) on disposal of property, plan and equipment	-280	0
Property, plan and equipment transferred to expenses	0	1,103
Total adjustments to reconcile profit (loss)	31,298	35,250
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	3,589	-2,541
Decrease (increase) in accounts receivable	66,891	-203,048
Decrease (increase) in other receivable	-1,621	1,571
Decrease (increase) in inventories	15,628	31,591
Decrease (increase) in prepaid expenses	1,214	959
Decrease (increase) in prepayments	0	2,579
Decrease (increase) in other current assets	88	-66
Total changes in operating assets	85,789	-168,955
Changes in operating liabilities		
Increase (decrease) in notes payable	-1,058	-1,937
Increase (decrease) in accounts payable	-7,554	-5,231
Increase (decrease) in other payable	-56,058	33,371
Increase (decrease) in provisions	500	-5
Increase (decrease) in receipts in advance	-18,344	-44,091
Increase (decrease) in other current liabilities	800	18
Increase (decrease) in net defined benefit liability	-101	-102
Total changes in operating liabilities	-81,815	-17,977

Total changes in operating assets and liabilities	3,974	-186,932
Total adjustments	35,272	-151,682
Cash inflow (outflow) generated from operations	97,965	37,592
Interest received	154	223
Interest paid	0	0
Income taxes refund (paid)	-74	-24
Net cash flows from (used in) operating activities	98,045	37,791
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-53,520	0
Acquisition of property, plant and equipment	-6,103	-13,851
Proceeds from disposal of property, plant and equipment	280	0
Increase in refundable deposits	0	-12,196
Increase in prepayments for business facilities	-35,212	-32,883
Decrease in prepayments for business facilities	1,560	2,256
Net cash flows from (used in) investing activities	-92,995	-56,674
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	0
Net cash flows from (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents	5,050	-18,883
Cash and cash equivalents at beginning of period	326,777	370,208
Cash and cash equivalents at end of period	331,827	351,325
Cash and cash equivalents reported in the statement of financial position	331,827	351,325
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0

2017/03/31 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	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
Profit (loss)						51,402	51,402				51,402	51,402
Other comprehensive income						0	0	0	0	0	0	0
Total comprehensive income						51,402	51,402	0	0	0	51,402	51,402
Share-based payments	0	0	0						477	477	477	477
Others	0	0	0	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	0	0	0	51,402	51,402	0	477	477	51,879	51,879
Equity	794,853	794,853	1,348,339	227,455	7,727	753,032	988,214	-7,727	-879	-8,606	3,122,800	3,122,800

2016/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappro- priated retained earnings (accumul- ated deficit)	Total retained earnings	Unrealize d 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