

4119 2017 2nd IFRS Consolidated Financial Statements

Document Preview

Unit: NT\$ thousand

Accounting Title	2017/06/30	2016/12/31	2016/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	268,247	326,777	444,511
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	643,321	537,786	490,316
Notes receivable, net			
Notes receivable, net	4,565	3,836	3,259
Accounts receivable, net			
Accounts receivable, net	218,584	248,760	367,197
Other receivables			
Other receivables, net	322	2,144	6
Inventories			
Total inventories	518,902	498,357	486,620
Prepayments			
Total prepayments	10,387	4,738	8,783
Other current assets			
Total other current assets	434	565	414

Total current assets	1,664,762	1,622,963	1,801,106
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	1,724,577	1,762,038	1,787,264
Deferred tax assets	41,050	41,626	33,314
Other non-current assets			
Total other non-current assets	116,373	81,354	72,174
Total non-current assets	1,924,366	1,927,384	1,935,118
Total assets	3,589,128	3,550,347	3,736,224
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	0	0	20,000
Notes payable			
Total notes payable	13	1,058	84
Accounts payable			
Total accounts payable	56,413	56,987	46,039
Other payables			
Total other payables	586,990	269,006	582,547
Current tax liabilities	23,144	44,266	58,417
Current provisions			
Total current provisions	6,525	6,247	5,312
Other current liabilities			

Total other current liabilities	62,401	77,834	69,826
Total current liabilities	735,486	455,398	782,225
Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	1,925	1,407	564
Other non-current liabilities			
Total other non-current liabilities	22,406	22,621	21,441
Total non-current liabilities	24,331	24,028	22,005
Total liabilities	759,817	479,426	804,230
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	794,853	794,853	793,115
Total capital stock	794,853	794,853	793,115
Capital surplus			
Total capital surplus	1,348,339	1,348,339	1,339,719
Retained earnings			
Legal reserve	269,150	227,455	227,455
Special reserve	7,727	7,727	7,727
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	417,608	701,630	574,253
Total retained earnings	694,485	936,812	809,435
Other equity interest			
Total other equity interest	-8,366	-9,083	-10,275
Total equity attributable to owners of parent	2,829,311	3,070,921	2,931,994
Total equity	2,829,311	3,070,921	2,931,994

Total liabilities and equity	3,589,128	3,550,347	3,736,224
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	2017/2nd	2016/2nd	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	284,274	522,605	612,823	1,168,084
Operating costs				
Cost of sales				
Total cost of sales	197,940	296,970	425,667	650,270
Total operating costs	197,940	296,970	425,667	650,270
Gross profit (loss) from operations	86,334	225,635	187,156	517,814
Gross profit (loss) from operations	86,334	225,635	187,156	517,814
Operating expenses				
Selling expenses				
Total selling expenses	17,026	30,605	35,284	89,410
Administrative expenses				
Total administrative expenses	10,996	23,632	19,402	48,982
Research and development expenses				
Total research and development expenses	8,101	8,875	16,738	19,738
Total operating expenses	36,123	63,112	71,424	158,130
Net operating income (loss)	50,211	162,523	115,732	359,684
Non-operating income and expenses				

Other income				
Total other income	1,598	918	8,323	1,747
Other gains and losses				
Other gains and losses, net	996	-355	-8,556	-7,930
Finance costs				
Finance costs, net	0	868	0	2,009
Total non-operating income and expenses	2,594	-305	-233	-8,192
Profit (loss) from continuing operations before tax	52,805	162,218	115,499	351,492
Tax expense (income)				
Total tax expense (income)	13,082	30,740	24,374	63,078
Profit (loss) from continuing operations	39,723	131,478	91,125	288,414
Profit (loss)	39,723	131,478	91,125	288,414
Total comprehensive income	39,723	131,478	91,125	288,414
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	39,723	131,478	91,125	288,414
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	39,723	131,478	91,125	288,414
Basic earnings per share				
Total basic earnings per share	0.50	1.72	1.15	3.76
Diluted earnings per share				
Total diluted earnings per share	0.50	1.65	1.14	3.61

Accounting Title	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	115,499	351,492
Profit (loss) before tax	115,499	351,492
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	64,751	66,072
Amortization expense	29	66
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-3,499	-655
Interest expense	0	2,010
Interest income	-456	-504
Share-based payments	717	1,590
Loss (gain) on disposal of property, plan and equipment	1,058	0
Property, plan and equipment transferred to expenses	0	1,103
Total adjustments to reconcile profit (loss)	62,600	69,682
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-728	-3,134
Decrease (increase) in accounts receivable	30,176	-199,284
Decrease (increase) in other receivable	1,817	2,964
Decrease (increase) in inventories	-20,546	67,377
Decrease (increase) in prepaid expenses	-1,499	-703
Decrease (increase) in prepayments	-4,150	1,045
Decrease (increase) in other current assets	131	-180
Total changes in operating assets	5,201	-131,915

Changes in operating liabilities		
Increase (decrease) in notes payable	-1,045	-2,058
Increase (decrease) in accounts payable	-574	-19,236
Increase (decrease) in other payable	-15,469	47,890
Increase (decrease) in provisions	278	14
Increase (decrease) in receipts in advance	-15,782	-44,518
Increase (decrease) in other current liabilities	350	2
Increase (decrease) in net defined benefit liability	-215	-213
Total changes in operating liabilities	-32,457	-18,119
Total changes in operating assets and liabilities	-27,256	-150,034
Total adjustments	35,344	-80,352
Cash inflow (outflow) generated from operations	150,843	271,140
Interest received	456	504
Income taxes refund (paid)	-44,395	-74,072
Net cash flows from (used in) operating activities	106,904	197,572
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-102,036	-58,000
Acquisition of property, plant and equipment	-28,349	-69,294
Increase in refundable deposits	0	-12,196
Decrease in refundable deposits	500	0
Increase in prepayments for business facilities	-45,053	-38,028
Decrease in prepayments for business facilities	9,504	34,249
Net cash flows from (used in) investing activities	-165,434	-143,269
Cash flows from (used in) financing activities		
Increase in short-term loans	0	20,000
Net cash flows from (used in) financing activities	0	20,000

Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	-58,530	74,303
Cash and cash equivalents at beginning of period	326,777	370,208
Cash and cash equivalents at end of period	268,247	444,511
Cash and cash equivalents reported in the statement of financial position	268,247	444,511

2017/06/30 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	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
Legal reserve appropriated				41,696		-41,696	0				0	0
Cash dividends of ordinary share				0	0	-333,451	-333,451				-333,451	-333,451
Profit (loss)						91,125	91,125				91,125	91,125
Total comprehensive income						91,125	91,125	0	0	0	91,125	91,125

Share-based payments	0	0	0						717	717	717	717
Others	0	0	0	-1	0	0	-1	0	0	0	-1	-1
Total increase (decrease) in equity	0	0	0	41,695	0	-284,022	-242,327	0	717	717	-241,610	-241,610
Equity	794,853	794,853	1,348,339	269,150	7,727	417,608	694,485	-7,727	-639	-8,366	2,829,311	2,829,311

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	319,064	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

											288		
Profit (loss)						288,414	288,414				288,414	,41	
												4	
Total												288	
comprehensive						288,414	288,414		0	0	0	288,414	,41
e income													4
Conversion of													184
convertible	30,938	30,938	153,40				0	0					184,341
bonds			3										,34
													1
Share-based										1,5			1,5
payments	0	0	0							91	1,591	1,591	91
Others	0	0	0	1	0	0	1		0	0	0	1	1
Total increase													169
(decrease) in	30,938	30,938	153,40			-61,125	-16,007		0	1,5		169,925	,92
equity			3	37,391	7,727					91	1,591		5
													2,9
Equity	793,11		1,339,7	227,45		574,253	809,435			-		2,931,994	31,
	5	793,115	19	5	7,727				-7,727	2,5	-10,275		
										48			994