

4119 2015 4th IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2015/12/31	2014/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	370,208	399,044
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	431,661	168,934
Notes receivable, net		
Notes receivable, net	125	5,004
Accounts receivable, net		
Accounts receivable, net	167,913	236,713
Other receivables		
Other receivables, net	2,970	4,082
Inventories		
Total inventories	553,998	510,021
Prepayments		
Total prepayments	9,125	5,751
Other current assets		
Total other current assets	234	339
Total current assets	1,536,234	1,329,888
Non-current assets		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	42,366	50,093
Property, plant and equipment		
Total property, plant and equipment	1,785,437	1,775,857
Deferred tax assets	37,075	21,670
Other non-current assets		
Total other non-current assets	55,973	43,368
Total non-current assets	1,920,851	1,890,988
Total assets	3,457,085	3,220,876
Liabilities and equity		
Liabilities		
Current liabilities		
Short-term borrowings		
Total short-term borrowings	0	50,000
Current financial liabilities at fair value through profit or loss		
Total current financial liabilities at fair value through profit or loss	0	161
Notes payable		
Total notes payable	2,142	8,087
Accounts payable		
Total accounts payable	65,275	71,504
Other payables		
Total other payables	230,235	183,457
Current tax liabilities	73,284	24,597
Current provisions		
Total current provisions	5,298	4,935
Other current liabilities		
Total other current liabilities	296,673	53,818
Total current liabilities	672,907	396,559
Non-current liabilities		
Bonds payable		

Total bonds payable	0	576,944
Deferred tax liabilities		
Total deferred tax liabilities	453	602
Other non-current liabilities		
Total other non-current liabilities	21,656	20,531
Total non-current liabilities	22,109	598,077
Total liabilities	695,016	994,636
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	762,177	696,525
Total capital stock	762,177	696,525
Capital surplus		
Total capital surplus	1,186,316	858,369
Retained earnings		
Legal reserve	190,064	163,581
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	635,378	518,042
Total retained earnings	825,442	681,623
Other equity interest		
Total other equity interest	-11,866	-10,277
Total equity attributable to owners of parent	2,762,069	2,226,240
Total equity	2,762,069	2,226,240
Total liabilities and equity	3,457,085	3,220,876
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	2015/4th	2014/4th
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Net sales revenue	1,810,501	1,491,862
Total operating revenue	1,810,501	1,491,862
Operating costs		
Cost of sales		
Total cost of sales	1,155,449	1,012,509
Total operating costs	1,155,449	1,012,509
Gross profit (loss) from operations	655,052	479,353
Gross profit (loss) from operations	655,052	479,353
Operating expenses		
Selling expenses		
Total selling expenses	115,792	70,530
Administrative expenses		
Total administrative expenses	64,182	77,338
Research and development expenses		
Total research and development expenses	35,391	36,119
Total operating expenses	215,365	183,987
Net operating income (loss)	439,687	295,366
Non-operating income and expenses		
Other income		
Total other income	5,678	5,622
Other gains and losses		
Other gains and losses, net	15,581	48,490
Finance costs		
Finance costs, net	9,456	8,394
Share of profit (loss) of associates and joint ventures accounted for using equity method		

Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	-5,990
Total non-operating income and expenses	11,803	39,728
Profit (loss) from continuing operations before tax	451,490	335,094
Tax expense (income)		
Current tax expense (income)	77,588	70,255
Total tax expense (income)	77,588	70,255
Profit (loss) from continuing operations	373,902	264,839
Profit (loss)	373,902	264,839
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	-1,444	-3,054
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-245	-519
Components of other comprehensive income that will not be reclassified to profit or loss	-1,199	-2,535
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	0	-233
Unrealised gains (losses) on valuation of available-for-sale financial assets	-7,727	0
Components of other comprehensive income that will be reclassified to profit or loss	-7,727	-233
Other comprehensive income, net	-8,926	-2,768
Total comprehensive income	364,976	262,071
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	373,902	264,839
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	364,976	262,071
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	5.17	3.83
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Total basic earnings per share	5.17	3.83
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	4.78	3.43
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
Total diluted earnings per share	4.78	3.43

Accounting Title	2015/4th	2014/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	451,490	335,094
Profit (loss) before tax	451,490	335,094
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	130,047	134,455
Amortization expense	112	248
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,888	-456
Interest expense	9,456	8,394
Interest income	-1,135	-1,814
Share-based payments	5,247	9,133
Share of loss (profit) of associates and joint ventures accounted for using equity method	0	5,991
Loss (gain) on disposal of property, plan and equipment	636	116
Property, plan and equipment transferred to expenses	2	3,184
Loss (gain) on disposal of investments accounted for using equity method	0	-40,117
Total adjustments to reconcile profit (loss)	142,477	119,134
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	4,879	3,134
Decrease (increase) in accounts receivable	68,800	-54,049
Decrease (increase) in other receivable	1,112	30,153

Decrease (increase) in inventories	-43,977	-103,180
Decrease (increase) in prepaid expenses	883	926
Decrease (increase) in prepayments	-4,258	3,478
Decrease (increase) in other current assets	105	850
Total changes in operating assets	27,544	-118,688
Changes in operating liabilities		
Increase (decrease) in notes payable	-5,945	-433
Increase (decrease) in accounts payable	-6,229	-1,984
Increase (decrease) in other payable	46,778	65,917
Increase (decrease) in provisions	363	-67
Increase (decrease) in receipts in advance	50,244	7,696
Increase (decrease) in other current liabilities	-74	62
Increase (decrease) in net defined benefit liability	-75	-11,691
Total changes in operating liabilities	85,062	59,500
Total changes in operating assets and liabilities	112,606	-59,188
Total adjustments	255,083	59,946
Cash inflow (outflow) generated from operations	706,573	395,040
Interest received	1,135	1,814
Interest paid	-15	-28
Income taxes refund (paid)	-44,454	-38,055
Net cash flows from (used in) operating activities	663,239	358,771
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-261,000	-93,000
Acquisition of property, plant and equipment	-139,476	-362,088
Increase in refundable deposits	-440	-510
Decrease in refundable deposits	90	0
Increase in prepayments for business facilities	-78,038	-93,341
Decrease in prepayments for business facilities	65,672	86,279
Net cash flows from (used in) investing activities	-413,192	-462,660
Cash flows from (used in) financing activities		
Increase in short-term loans	35,000	391,694
Decrease in short-term loans	-85,000	-447,694
Cash dividends paid	-228,883	-118,271
Net cash flows from (used in) financing activities	-278,883	-174,271
Net increase (decrease) in cash and cash equivalents	-28,836	-278,160
Cash and cash equivalents at beginning of period	399,044	677,204
Cash and cash equivalents at end of period	370,208	399,044
Cash and cash equivalents reported in the statement of financial position	370,208	399,044
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0

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		-10,270	-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

2014/12/31 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	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Total equity attributable to owners of parent	Total equity
Equity		657,061	657,061	840,238	147,587	15,652	407,203	570,442	233	0	233	2,067,974
Legal reserve appropriated				15,994		-15,994	0					0
Cash dividends of ordinary share				0	0	-118,270	-118,270					-118,270
Stock dividends of ordinary share		32,853	32,853	0	0	-32,853	-32,853					0
Reversal of special reserve					-15,652	15,652	0					0
Profit (loss)						264,839	264,839					264,839
Other comprehensive income						-2,535	-2,535	-233	0	-233	-2,768	-2,768
Total comprehensive income						262,304	262,304	-233	0	-233	262,071	262,071
Issue of ordinary share, others		2,691	2,691	16,309	0		0				19,000	19,000
Disposal of subsidiaries or investments accounted for using equity method				-13,668							-13,668	-13,668
Share-based payments		3,920	3,920	15,490					-10,277	-10,277	9,133	9,133

Others	0	0	0	0	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	39,464	39,464	18,131	15,994	-15,652	110,839	111,181	-233	-10,277	-10,510	158,266	158,266	
Equity	696,525	696,525	858,369	163,581	0	518,042	681,623	0	-10,277	-10,277	2,226,240	2,226,240	