

Dynamic 2017 2nd IFRS Consolidated Financial Statements

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	1,794,059	1,261,941	1,134,521
Current bond investment without active market			
Total Current investments in debt instrument without active market	34,770	1,417	1,418
Notes receivable, net			
Notes receivable, net	128,203	226,286	142,631
Accounts receivable, net			
Accounts receivable, net	2,969,867	3,142,427	2,994,326
Other receivables			
Other receivables, net	58,682	81,806	53,250
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,441,880	1,272,885	1,175,628
Total inventories	1,441,880	1,272,885	1,175,628
Prepayments			
Total prepayments	393,271	277,270	195,787
Other current assets			
Total other current assets	12,885	3,262	2,189
Total current assets	6,833,617	6,267,294	5,699,750

Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	3,862,138	3,425,029	3,924,912
Intangible assets			
Total intangible assets	19,167	17,967	8,098
Deferred tax assets	186,669	155,354	144,913
Other non-current assets			
Total other non-current assets	297,080	312,541	46,952
Total non-current assets	4,365,054	3,910,891	4,124,875
Total assets	11,198,671	10,178,185	9,824,625
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	2,796,379	2,145,170	1,981,120
Accounts payable			
Total accounts payable	2,180,407	2,151,893	1,693,965
Accounts payable to related parties			
Total accounts payable to related parties	19,868	153,744	186,441
Other payables			
Total other payables	835,579	773,075	747,741
Other payables to related parties	203	421	0
Current tax liabilities	3,418	5	26,672
Other current liabilities			
Long-term liabilities, current portion			
Long-term borrowings, current portion	120,204	155,204	162,436

Total long-term liabilities, current portion	120,204	155,204	162,436
Other current liabilities, others	23,324	51,215	33,606
Total other current liabilities	143,528	206,419	196,042
Total current liabilities	5,979,382	5,430,727	4,831,981
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	703,902	138,604	237,493
Deferred tax liabilities			
Total deferred tax liabilities	232,831	226,921	248,593
Other non-current liabilities			
Net defined benefit liability, non-current	523	927	321
Guarantee deposits received	84,240	106,413	74,887
Total other non-current liabilities	84,763	107,340	75,208
Total non-current liabilities	1,021,496	472,865	561,294
Total liabilities	7,000,878	5,903,592	5,393,275
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,810,594	2,810,594	2,810,594
Total capital stock	2,810,594	2,810,594	2,810,594
Capital surplus			
Total capital surplus	1,061,873	1,061,873	1,061,873
Retained earnings			
Legal reserve	531,385	531,385	531,385
Special reserve	299,666	299,666	299,666
Unappropriated retained earnings (accumulated deficit)			

Total unappropriated retained earnings (accumulated deficit)	-218,451	-265,685	-265,715
Total retained earnings	612,600	565,366	565,336
Other equity interest			
Total other equity interest	-287,274	-163,240	-6,453
Total equity attributable to owners of parent	4,197,793	4,274,593	4,431,350
Non-controlling interests	0	0	0
Total equity	4,197,793	4,274,593	4,431,350
Total liabilities and equity	11,198,671	10,178,185	9,824,625
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	2017/2n d	2016/2n d	2017/01/01To2017/06/3 0	2016/01/01To2016/06/3 0
Statement of comprehensive income				
Operating revenue				
Total operating revenue	2,872,653	2,963,090	5,691,455	5,731,828
Operating costs				
Total operating costs	2,544,199	2,640,840	5,050,104	5,118,252
Gross profit (loss) from operations	328,454	322,250	641,351	613,576
Gross profit (loss) from operations	328,454	322,250	641,351	613,576
Operating expenses				
Selling expenses				
Total selling expenses	173,571	179,278	343,264	296,118
Administrative expenses				
Total administrative expenses	122,505	106,289	208,226	213,943
Research and development expenses				
Total research and development expenses	20,092	8,184	48,003	64,432
Total operating expenses	316,168	293,751	599,493	574,493
Net operating income (loss)	12,286	28,499	41,858	39,083
Non-operating income and expenses				
Other income				
Total other income	17,523	27,100	30,425	42,538
Other gains and losses				
Other gains and losses, net	4,045	-1,531	-15,606	-10,362
Finance costs				
Finance costs, net	19,352	9,213	29,410	20,796
Total non-operating income and expenses	2,216	16,356	-14,591	11,380

Profit (loss) from continuing operations before tax	14,502	44,855	27,267	50,463
Tax expense (income)				
Total tax expense (income)	-21,461	38,107	-19,967	38,107
Profit (loss) from continuing operations	35,963	6,748	47,234	12,356
Profit (loss)	35,963	6,748	47,234	12,356
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	84,744	-97,685	-149,439	-160,439
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	8,040	-16,606	-25,405	-27,274
Components of other comprehensive income that will be reclassified to profit or loss	76,704	-81,079	-124,034	-133,165
Other comprehensive income, net	76,704	-81,079	-124,034	-133,165
Total comprehensive income	112,667	-74,331	-76,800	-120,809
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	35,963	6,748	47,234	10,228
Profit (loss), attributable to non-controlling interests	0	0	0	2,128
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	112,667	-74,331	-76,800	-122,937
Comprehensive income, attributable to non-controlling interests	0	0	0	2,128
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.13	0.02	0.17	0.04
Total basic earnings per share	0.13	0.02	0.17	0.04
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.13	0.02	0.17	0.04
Total diluted earnings per share	0.13	0.02	0.17	0.04

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	27,267	50,463
Profit (loss) before tax	27,267	50,463
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	333,397	417,446
Amortization expense	4,671	2,902
Interest expense	29,410	20,796
Interest income	-8,791	-3,865
Loss (gain) on disposal of property, plan and equipment	968	-430
Loss (gain) on disposal of investments accounted for using equity method	-8,202	-4,221
Impairment loss on non-financial assets	9,782	6,484
Total adjustments to reconcile profit (loss)	361,235	439,112
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	98,083	37,450
Decrease (increase) in accounts receivable	107,184	80,773
Decrease (increase) in other receivable	10,691	23,694
Decrease (increase) in inventories	-168,995	32,839
Decrease (increase) in prepayments	-116,001	-41,063
Decrease (increase) in other current assets	-9,623	-2,115
Decrease (increase) in other operating assets	13,136	2,068
Total changes in operating assets	-65,525	133,646
Changes in operating liabilities		

Increase (decrease) in notes payable	0	1,236
Increase (decrease) in notes payable to related parties	0	420
Increase (decrease) in accounts payable	28,514	-201,180
Increase (decrease) in accounts payable to related parties	-34,785	122,403
Increase (decrease) in other payable	-20,776	-46,903
Increase (decrease) in other payable to related parties	-218	-1,269
Increase (decrease) in other current liabilities	-27,891	-35,793
Increase (decrease) in net defined benefit liability	-404	-1,664
Total changes in operating liabilities	-55,560	-162,750
Total changes in operating assets and liabilities	-121,085	-29,104
Total adjustments	240,150	410,008
Cash inflow (outflow) generated from operations	267,417	460,471
Interest received	8,791	3,865
Interest paid	-26,149	-22,067
Income taxes refund (paid)	-1,460	-11,437
Net cash flows from (used in) operating activities	248,599	430,832
Cash flows from (used in) investing activities		
Acquisition of investments in debt instrument without active market	-33,353	-41
Proceeds from disposal of investments accounted for using equity method	0	-9,637
Acquisition of property, plant and equipment	-794,194	-410,162
Proceeds from disposal of property, plant and equipment	5,580	10,757
Decrease in refundable deposits	2,325	-79
Acquisition of intangible assets	-6,038	-1,001
Net cash flows from (used in) investing activities	-825,680	-410,163
Cash flows from (used in) financing activities		
Increase in short-term loans	651,209	5,352

Proceeds from long-term debt	608,400	0
Repayments of long-term debt	-78,102	-90,737
Decrease in guarantee deposits received	-22,173	20,784
Decrease in lease payable	0	-1,892
Net cash flows from (used in) financing activities	1,159,334	-66,493
Effect of exchange rate changes on cash and cash equivalents	-50,135	-37,031
Net increase (decrease) in cash and cash equivalents	532,118	-82,855
Cash and cash equivalents at beginning of period	1,261,941	1,217,376
Cash and cash equivalents at end of period	1,794,059	1,134,521
Cash and cash equivalents reported in the statement of financial position	1,794,059	1,134,521

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	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-265,685	565,366	-163,240	-163,240	4,274,593	0	4,274,593
Profit (loss)						47,234	47,234			47,234	0	47,234
Other comprehensive income								-124,034	-124,034	-124,034		-124,034
Total comprehensive income						47,234	47,234	-124,034	-124,034	-76,800	0	-76,800
Changes in non-controlling interests											0	0
Total increase (decrease) in equity	0	0	0	0	0	47,234	47,234	-124,034	-124,034	-76,800	0	-76,800
Equity at end of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-218,451	612,600	-287,274	-287,274	4,197,793	0	4,197,793

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	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-275,943	555,108	126,712	126,712	4,554,287	45,271	4,599,558
Profit (loss)						10,228	10,228			10,228	2,128	12,356
Other comprehensive income								-133,165	-133,165	-133,165		-133,165
Total comprehensive income						10,228	10,228	-133,165	-133,165	-122,937	2,128	-120,809
Changes in non-controlling interests											-47,399	-47,399
Total increase (decrease) in equity	0	0	0	0	0	10,228	10,228	-133,165	-133,165	-122,937	-45,271	-168,208
Equity at end of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-265,715	565,336	-6,453	-6,453	4,431,350	0	4,431,350