

Dynamic 2017 3rd IFRS Consolidated Financial Statements

Unit: NT\$ thousand

Accounting Title	2017/09/30	2016/12/31	2016/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	1,797,413	1,261,941	1,304,130
Current bond investment without active market			
Total Current investments in debt instrument without active market	62,757	1,417	1,378
Notes receivable, net			
Notes receivable, net	131,004	226,286	151,096
Accounts receivable, net			
Accounts receivable, net	3,082,370	3,142,427	3,066,798
Other receivables			
Other receivables, net	69,515	81,806	49,304
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,504,469	1,272,885	1,170,438
Total inventories	1,504,469	1,272,885	1,170,438
Prepayments			
Total prepayments	590,643	277,270	263,249
Other current assets			
Total other current assets	18,180	3,262	4,531
Total current assets	7,256,351	6,267,294	6,010,924

Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	4,429,444	3,425,029	3,753,440
Intangible assets			
Total intangible assets	26,162	17,967	13,665
Deferred tax assets	198,260	155,354	145,256
Other non-current assets			
Total other non-current assets	302,733	312,541	45,426
Total non-current assets	4,956,599	3,910,891	3,957,787
Total assets	12,212,950	10,178,185	9,968,711
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	2,694,085	2,145,170	2,197,048
Accounts payable			
Total accounts payable	2,232,736	2,151,893	1,863,155
Accounts payable to related parties			
Total accounts payable to related parties	19,763	153,744	153,176
Other payables			
Total other payables	943,700	773,075	793,756
Other payables to related parties	0	421	0
Current tax liabilities	1,486	5	1,454
Other current liabilities			
Long-term liabilities, current portion			
Long-term borrowings, current portion	102,704	155,204	162,436

Total long-term liabilities, current portion	102,704	155,204	162,436
Other current liabilities, others	59,084	51,215	42,137
Total other current liabilities	161,788	206,419	204,573
Total current liabilities	6,053,558	5,430,727	5,213,162
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	1,284,351	138,604	196,884
Deferred tax liabilities			
Total deferred tax liabilities	254,964	226,921	223,222
Other non-current liabilities			
Long-term deferred revenue	273,561	0	0
Net defined benefit liability, non-current	577	927	375
Guarantee deposits received	81,449	106,413	72,233
Total other non-current liabilities	355,587	107,340	72,608
Total non-current liabilities	1,894,902	472,865	492,714
Total liabilities	7,948,460	5,903,592	5,705,876
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)	-203,218	-265,685	-308,681
Total retained earnings	627,833	565,366	522,370
Other equity interest			
Total other equity interest	-235,810	-163,240	-132,002
Total equity attributable to owners of parent	4,264,490	4,274,593	4,262,835
Non-controlling interests	0	0	0
Total equity	4,264,490	4,274,593	4,262,835
Total liabilities and equity	12,212,950	10,178,185	9,968,711
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	2017/3r d	2016/3r d	2017/01/01To2017/09/3 0	2016/01/01To2016/09/3 0
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Net sales revenue	2,979,517	3,044,225	8,670,972	8,776,053
Total operating revenue	2,979,517	3,044,225	8,670,972	8,776,053
Operating costs				
Total operating costs	2,619,762	2,762,317	7,669,866	7,880,569
Gross profit (loss) from operations	359,755	281,908	1,001,106	895,484
Gross profit (loss) from operations	359,755	281,908	1,001,106	895,484
Operating expenses				
Selling expenses				
Total selling expenses	174,922	166,573	518,186	462,691
Administrative expenses				
Total administrative expenses	118,537	120,346	326,763	334,289
Research and development expenses				
Total research and development expenses	9,801	26,244	57,804	90,676
Total operating expenses	303,260	313,163	902,753	887,656
Net operating income (loss)	56,495	-31,255	98,353	7,828
Non-operating income and expenses				
Other income				
Total other income	18,382	17,515	48,807	60,053
Other gains and losses				
Other gains and losses, net	-30,800	-18,216	-46,406	-28,578
Finance costs				

Finance costs, net	27,494	10,178	56,904	30,974
Total non-operating income and expenses	-39,912	-10,879	-54,503	501
Profit (loss) from continuing operations before tax	16,583	-42,134	43,850	8,329
Tax expense (income)				
Total tax expense (income)	1,350	832	-18,617	38,939
Profit (loss) from continuing operations	15,233	-42,966	62,467	-30,610
Profit (loss)	15,233	-42,966	62,467	-30,610
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	62,006	-151,264	-87,433	-311,703
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	10,542	-25,715	-14,863	-52,989
Components of other comprehensive income that will be reclassified to profit or loss	51,464	-125,549	-72,570	-258,714
Other comprehensive income, net	51,464	-125,549	-72,570	-258,714
Total comprehensive income	66,697	-168,515	-10,103	-289,324
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	15,233	-42,966	62,467	-32,738
Profit (loss), attributable to non-controlling interests	0	0	0	2,128
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	66,697	-168,515	-10,103	-291,452
Comprehensive income, attributable to non-controlling interests	0	0	0	2,128
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.05	-0.15	0.22	-0.11
Total basic earnings per share	0.05	-0.15	0.22	-0.11
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.05	-0.15	0.22	-0.11
Total diluted earnings per share	0.05	-0.15	0.22	-0.11

Accounting Title	2017/01/01To2017/09/30	2016/01/01To2016/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	43,850	8,329
Profit (loss) before tax	43,850	8,329
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	493,080	607,598
Amortization expense	7,806	4,626
Interest expense	56,904	30,974
Interest income	-12,814	-5,632
Loss (gain) on disposal of property, plan and equipment	1,126	548
Loss (gain) on disposal of investments accounted for using equity method	-8,202	-4,221
Impairment loss on non-financial assets	14,938	10,589
Total adjustments to reconcile profit (loss)	552,838	644,482
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	95,282	28,985
Decrease (increase) in accounts receivable	-5,319	8,301
Decrease (increase) in other receivable	-3	27,640
Decrease (increase) in inventories	-231,584	38,029
Decrease (increase) in prepayments	-313,373	-108,525
Decrease (increase) in other current assets	-14,918	-4,457
Decrease (increase) in other operating assets	10,285	3,694
Total changes in operating assets	-459,630	-6,333
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	80,843	-31,990
Increase (decrease) in accounts payable to related parties	-34,890	89,138
Increase (decrease) in other payable	3,111	-11,766
Increase (decrease) in other payable to related parties	-421	-1,269
Increase (decrease) in other current liabilities	7,869	-27,262
Increase (decrease) in net defined benefit liability	-350	-1,610
Total changes in operating liabilities	56,162	16,897
Total changes in operating assets and liabilities	-403,468	10,564
Total adjustments	149,370	655,046
Cash inflow (outflow) generated from operations	193,220	663,375
Interest received	12,814	5,632
Interest paid	-52,714	-31,492
Income taxes refund (paid)	-4,881	-37,486
Net cash flows from (used in) operating activities	148,439	600,029
Cash flows from (used in) investing activities		
Acquisition of investments in debt instrument without active market	-61,340	-1
Proceeds from disposal of investments accounted for using equity method	0	-9,637
Acquisition of property, plant and equipment	-1,410,265	-525,376
Proceeds from disposal of property, plant and equipment	9,317	10,691
Increase in refundable deposits	-477	-179
Acquisition of intangible assets	-16,121	-8,382
Other investing activities	273,561	0
Net cash flows from (used in) investing activities	-1,205,325	-532,884
Cash flows from (used in) financing activities		

Increase in short-term loans	548,915	221,280
Proceeds from long-term debt	1,210,400	0
Repayments of long-term debt	-117,153	-131,346
Increase in guarantee deposits received	-24,964	18,130
Decrease in lease payable	0	-1,892
Net cash flows from (used in) financing activities	1,617,198	106,172
Effect of exchange rate changes on cash and cash equivalents	-24,840	-86,563
Net increase (decrease) in cash and cash equivalents	535,472	86,754
Cash and cash equivalents at beginning of period	1,261,941	1,217,376
Cash and cash equivalents at end of period	1,797,413	1,304,130
Cash and cash equivalents reported in the statement of financial position	1,797,413	1,304,130

2017/09/30 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)						62,467	62,467			62,467	0	62,467
Other comprehensive income								-72,570	-72,570	-72,570		-72,570
Total comprehensive income						62,467	62,467	-72,570	-72,570	-10,103	0	-10,103
Changes in non-controlling interests											0	0
Total increase (decrease) in equity	0	0	0	0	0	62,467	62,467	-72,570	-72,570	-10,103	0	-10,103
Equity at end of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-203,218	627,833	-235,810	-235,810	4,264,490	0	4,264,490

2016/09/30 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)						-32,738	-32,738			-32,738	2,128	-30,610
Other comprehensive income								-258,714	-258,714	-258,714		-258,714
Total comprehensive income						-32,738	-32,738	-258,714	-258,714	-291,452	2,128	-289,324
Changes in non-controlling interests											-47,399	-47,399
Total increase (decrease) in equity	0	0	0	0	0	-32,738	-32,738	-258,714	-258,714	-291,452	-45,271	-336,723
Equity at end of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-308,681	522,370	-132,002	-132,002	4,262,835	0	4,262,835