

Dynamic 2018 Q3 IFRS Consolidated Financial Statements

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	1,096,797	1,350,015	1,797,413
Current financial assets at amortised cost	3,785	0	0
Current investments in debt instrument without active market	0	30,201	62,757
Notes receivable, net	108,962	160,786	131,004
Accounts receivable, net	3,731,191	3,064,091	3,082,370
Other receivables	131,934	112,848	69,515
Current inventories	1,863,296	1,497,780	1,504,469
Inventories, manufacturing business	1,863,296	1,497,780	1,504,469
Prepayments	575,566	599,959	590,643
Other current assets	10,409	12,457	18,180
Total current assets	7,521,940	6,828,137	7,256,351
Non-current assets			
Property, plant and equipment	5,696,109	4,845,857	4,429,444
Intangible assets	23,990	24,256	26,162
Deferred tax assets	267,389	197,706	198,260
Other non-current assets	288,810	301,435	302,733
Total non-current assets	6,276,298	5,369,254	4,956,599
Total assets	13,798,238	12,197,391	12,212,950
Liabilities and equity			
Liabilities			

Current liabilities			
Current borrowings	3,508,627	2,067,173	2,694,085
Current contract liabilities	10,719	0	0
Accounts payable	2,424,488	2,223,209	2,232,736
Accounts payable to related parties	0	0	19,763
Other payables	1,252,246	1,089,225	943,700
Other payables to related parties	83	47	0
Current tax liabilities	2	12,769	1,486
Other current liabilities	311,935	87,199	161,788
Long-term liabilities, current portion	243,825	53,200	102,704
Long-term borrowings, current portion	243,825	53,200	102,704
Current lease obligations payable	439	0	0
Current refund liabilities	36,771	0	0
Other current liabilities, others	30,900	33,999	59,084
Total current liabilities	7,508,100	5,479,622	6,053,558
Non-current liabilities			
Non-current portion of non-current borrowings	1,852,025	1,886,000	1,284,351
Deferred tax liabilities	239,015	252,786	254,964
Other non-current liabilities	330,052	371,214	355,587
Long-term notes and accounts payable	563	0	0
Non-current lease obligations payable	563	0	0
Long-term deferred revenue	271,547	286,158	273,561
Net defined benefit liability, non-current	1,305	1,143	577
Guarantee deposits received	56,637	83,913	81,449
Total non-current liabilities	2,421,092	2,510,000	1,894,902
Total liabilities	9,929,192	7,989,622	7,948,460

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)	-527,707	-252,011	-203,218
Total retained earnings	303,344	579,040	627,833
Other equity interest			
Total other equity interest	-306,765	-243,738	-235,810
Total equity attributable to owners of parent	3,869,046	4,207,769	4,264,490
Non-controlling interests	0	0	0
Total equity	3,869,046	4,207,769	4,264,490
Total liabilities and equity	13,798,238	12,197,391	12,212,950
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	2018/3r d	2017/3r d	2018/01/01To2018/09/3 0	2017/01/01To2017/09/3 0
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Net sales revenue	3,577,767	2,979,517	9,549,543	8,670,972
Total operating revenue	3,577,767	2,979,517	9,549,543	8,670,972
Operating costs				
Total operating costs	3,182,432	2,619,762	8,763,652	7,669,866
Gross profit (loss) from operations	395,335	359,755	785,891	1,001,106
Gross profit (loss) from operations	395,335	359,755	785,891	1,001,106
Operating expenses				
Selling expenses	178,927	174,922	485,036	518,186
Administrative expenses	115,430	118,537	343,764	326,763
Research and development expenses	8,047	9,801	19,598	57,804
Total operating expenses	302,404	303,260	848,398	902,753
Net operating income (loss)	92,931	56,495	-62,507	98,353
Non-operating income and expenses				
Other income				
Total other income	30,883	18,382	59,377	48,807
Other gains and losses				
Other gains and losses, net	-64,518	-30,800	-130,720	-46,406
Finance costs				
Finance costs, net	55,111	27,494	139,575	56,904
Total non-operating income and expenses	-88,746	-39,912	-210,918	-54,503
Profit (loss) from continuing operations before tax	4,185	16,583	-273,425	43,850

Tax expense (income)				
Total tax expense (income)	1,735	1,350	2,271	-18,617
Profit (loss) from continuing operations	2,450	15,233	-275,696	62,467
Profit (loss)	2,450	15,233	-275,696	62,467
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-135,274	62,006	-75,043	-87,433
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-27,054	10,542	-12,016	-14,863
Components of other comprehensive income that will be reclassified to profit or loss	-108,220	51,464	-63,027	-72,570
Other comprehensive income, net	-108,220	51,464	-63,027	-72,570
Total comprehensive income	-105,770	66,697	-338,723	-10,103
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	2,450	15,233	-275,696	62,467
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-105,770	66,697	-338,723	-10,103
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.01	0.05	-0.98	0.22
Total basic earnings per share	0.01	0.05	-0.98	0.22
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.01	0.05	-0.98	0.22
Total diluted earnings per share	0.01	0.05	-0.98	0.22

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-273,425	43,850
Profit (loss) before tax	-273,425	43,850
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	506,546	493,080
Amortization expense	10,549	7,806
Interest expense	139,575	56,904
Interest income	-10,895	-12,814
Loss (gain) on disposal of property, plan and equipment	3,700	1,126
Loss (gain) on disposal of investments accounted for using equity method	0	-8,202
Reversal of impairment loss on non-financial assets	-133	14,938
Other adjustments to reconcile profit (loss)	-7,504	0
Total adjustments to reconcile profit (loss)	641,838	552,838
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	51,824	95,282
Decrease (increase) in accounts receivable	-667,100	-5,319
Decrease (increase) in other receivable	-19,086	-3
Decrease (increase) in inventories	-365,516	-231,584
Decrease (increase) in prepayments	24,393	-313,373
Decrease (increase) in other current assets	2,048	-14,918
Decrease (increase) in other operating assets	12,270	10,285
Total changes in operating assets	-961,167	-459,630

Changes in operating liabilities		
Increase (decrease) in contract liabilities	10,719	0
Increase (decrease) in accounts payable	201,279	80,843
Increase (decrease) in accounts payable to related parties	0	-34,890
Increase (decrease) in other payable	70,582	3,111
Increase (decrease) in other payable to related parties	36	-421
Increase (decrease) in other current liabilities	-3,099	7,869
Increase (decrease) in net defined benefit liability	162	-350
Increase (decrease) in other operating liabilities	36,771	0
Total changes in operating liabilities	316,450	56,162
Total changes in operating assets and liabilities	-644,717	-403,468
Total adjustments	-2,879	149,370
Cash inflow (outflow) generated from operations	-276,304	193,220
Interest received	10,895	12,814
Interest paid	-130,307	-52,714
Income taxes refund (paid)	-86,476	-4,881
Net cash flows from (used in) operating activities	-482,192	148,439
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-3,785	0
Proceeds from disposal of investments in debt instrument without active market	30,201	-61,340
Acquisition of property, plant and equipment	-1,384,599	-1,410,265
Proceeds from disposal of property, plant and equipment	9,356	9,317
Decrease in refundable deposits	355	-477
Acquisition of intangible assets	-10,416	-16,121
Other investing activities	0	273,561
Net cash flows from (used in) investing activities	-1,358,888	-1,205,325

Cash flows from (used in) financing activities		
Increase in short-term loans	1,441,454	548,915
Proceeds from long-term debt	152,625	1,210,400
Repayments of long-term debt	-30,400	-117,153
Decrease in guarantee deposits received	-27,276	-24,964
Increase in lease payable	1,002	0
Net cash flows from (used in) financing activities	1,537,405	1,617,198
Effect of exchange rate changes on cash and cash equivalents	50,457	-24,840
Net increase (decrease) in cash and cash equivalents	-253,218	535,472
Cash and cash equivalents at beginning of period	1,350,015	1,261,941
Cash and cash equivalents at end of period	1,096,797	1,797,413
Cash and cash equivalents reported in the statement of financial position	1,096,797	1,797,413

2018/09/30 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	Total equity
Equity at beginning of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-252,011	579,040	-243,738	-243,738	4,207,769	4,207,769
Profit (loss)						-275,696	-275,696			-275,696	-275,696
Other comprehensive income								-63,027	-63,027	-63,027	-63,027
Total comprehensive income						-275,696	-275,696	-63,027	-63,027	-338,723	-338,723
Increase (decrease) in equity	0	0	0	0	0	-275,696	-275,696	-63,027	-63,027	-338,723	-338,723
Equity at end of period	2,810,594	2,810,594	1,061,873	531,385	299,666	-527,707	303,344	-306,765	-306,765	3,869,046	3,869,046

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	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	4,274,593
Profit (loss)						62,467	62,467			62,467	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	-10,103
Increase (decrease) in equity	0	0	0	0	0	62,467	62,467	-72,570	-72,570	-10,103	-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	4,264,490