

Financial Statement — Independent Auditors' Report

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This information is provided by (Listed Company)LPI company
『 The company does not need to issue individual financial reports 』

Date (Year/Season)	2021 /2		
Firm Name		Visa Accountant	
Check Date	110/08/05	Check Type	Qualified Opinion or Conclusion-Financial statements of non-major subsidiary or investment accounted for using equity method have not been audited or reviewed

Financial Statement — Balance Sheet

Financial Statement — Balance Sheet

Provided by: LINGSEN PRECISION INDUSTRIES, LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,524,267	1,373,024	1,447,023
Current contract assets	144,880	126,485	95,019
Notes receivable, net	3,065	9,386	9,622
Accounts receivable, net	1,798,112	1,311,023	1,090,340
Other receivables	245,840	304,193	348,546
Current tax assets	2,777	3,081	18,769
Current inventories	470,945	336,114	422,196
Other current assets	324,399	224,834	205,651
Total current assets	4,514,285	3,688,140	3,637,166
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	32,296	38,981	34,151
Investments accounted for using equity method	0	0	0
Property, plant and equipment	3,457,829	3,491,550	3,757,042
Right-of-use assets	161,813	164,801	167,704
Deferred tax assets	36,663	91,305	107,413
Other non-current assets	451,426	170,483	59,335
Total non-current assets	4,140,027	3,957,120	4,125,645
Total assets	8,654,312	7,645,260	7,762,811
Current liabilities			
Current borrowings	409,665	248,679	304,265
Accounts payable	390,045	332,380	292,276
Other payables	721,276	582,873	476,590
Current tax liabilities	35,350	807	0
Current provisions	16,627	19,450	10,987
Current lease liabilities	5,611	5,494	5,542
Other current liabilities	656,575	535,003	579,472
Total current liabilities	2,235,149	1,724,686	1,669,132
Non-current liabilities			
Non-current portion of non-current borrowings	731,947	577,589	660,066
Deferred tax liabilities	1,115	1,156	873
Non-current lease liabilities	149,672	152,251	155,004
Other non-current liabilities	96,434	56,063	81,667
Total non-current liabilities	979,168	787,059	897,610
Total liabilities	3,214,317	2,511,745	2,566,742
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,801,023	3,801,023	3,801,023
Total Share Capital	3,801,023	3,801,023	3,801,023
Capital surplus			
Total capital surplus	1,384,677	1,384,604	1,384,604
Retained earnings			
Legal reserve	0	0	0
Special reserve	192,020	192,020	192,020
Unappropriated retained earnings (accumulated deficit)	130,820	-166,267	-108,814
Total retained earnings	322,840	25,753	83,206
Other equity interest			
Total other equity interest	-74,541	-64,644	-76,778
Treasury shares			
Total equity attributable to owners of parent	5,234,171	4,946,908	5,015,640
Non-controlling interests			
Total equity	5,439,995	5,133,515	5,196,069
Total liabilities and equity	8,654,312	7,645,260	7,762,811
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	7,658,911	7,658,911	5,658,911

Financial Statement – Income Statement

Financial Statement – Income Statement

Provided by: LINGSEN PRECISION INDUSTRIES, LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/2nd	2020/2nd	2021/01/01 To 2021/06/30	2020/01/01 To 2020/06/30
Income Statement				
Total operating revenue	1,994,342	1,288,036	3,705,122	2,569,772
Total operating costs	1,586,567	1,233,798	3,047,198	2,470,124
Gross profit (loss) from operations	407,775	54,237	657,924	99,648
Gross profit (loss) from operations	407,775	54,237	657,924	99,648
Operating expenses				
Selling expenses	17,111	13,789	31,048	26,662
Administrative expenses	99,163	60,833	162,890	119,998
Research and development expenses	45,588	42,067	86,475	84,291
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-513	-94	-409	-24
Total operating expenses	161,349	116,603	280,004	230,927
Net operating income (loss)	246,426	-62,366	377,920	-131,279
Non-operating income and expenses				
Total interest income	970	1,805	1,852	4,155
Total other income	7,501	11,272	24,147	23,257
Other gains and losses, net	6,598	-1,631	9,378	873
Finance costs, net	3,796	4,485	7,332	10,134
Total non-operating income and expenses	11,273	6,961	28,045	18,151
Profit (loss) from continuing operations before tax	257,699	-55,407	406,025	-113,128
Total tax expense (income)	55,357	-560	89,721	-226
Profit (loss) from continuing operations	202,342	-54,847	316,304	-112,902
Profit (loss)	202,342	-54,847	316,304	-112,902
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-1,305	1,547	-6,685	2,624
Components of other comprehensive income that will not be reclassified to profit or loss	-1,305	1,547	-6,685	2,624
Exchange differences on translation	-2,529	-4,393	-3,212	-4,944
Components of other comprehensive income that will be reclassified to profit or loss	-2,529	-4,393	-3,212	-4,944
Other comprehensive income, net	-3,834	-2,846	-9,897	-2,320
Total comprehensive income	198,508	-57,693	306,407	-115,222
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	189,265	-53,877	297,087	-108,814
Profit (loss), attributable to non-controlling interests	13,077	-970	19,217	-4,088
Comprehensive income, attributable to owners of parent	185,431	-56,723	287,190	-111,134
Comprehensive income, attributable to non-controlling interests	13,077	-970	19,217	-4,088
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.51	-0.14	0.80	-0.29
Total basic earnings per share	0.51	-0.14	0.80	-0.29
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.51	-0.14	0.79	-0.29
Total diluted earnings per share	0.51	-0.14	0.79	-0.29

Financial Statement — Statements of Cash Flows

Financial Statement — Statements of Cash Flows

Provided by: LINGSEN PRECISION INDUSTRIES, LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	406,025	-113,128
Profit (loss) before tax	406,025	-113,128
Depreciation expense	384,350	423,279
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-409	-24
Interest expense	7,332	10,134
Interest income	-1,852	-4,155
Loss (gain) on disposal of property, plan and equipment	-1,830	-464
Impairment loss on non-financial assets	0	2,138
Reversal of impairment loss on non-financial assets	-4,472	0
Unrealized foreign exchange loss (gain)	-5,101	375
Other adjustments to reconcile profit (loss)	3,124	2,423
Total adjustments to reconcile profit (loss)	381,142	433,706
Decrease (increase) in contract assets	-18,521	-4,604
Decrease (increase) in notes receivable	6,308	-2,654
Decrease (increase) in accounts receivable	-488,286	-9,841
Decrease (increase) in other receivable	57,221	21,813
Decrease (increase) in inventories	-130,674	-79,635
Decrease (increase) in other current assets	-99,650	-21,242
Total changes in operating assets	-673,602	-96,163
Increase (decrease) in accounts payable	58,797	13,576
Increase (decrease) in other payable	121,656	-34,772
Increase (decrease) in provisions	-2,823	-1,391
Increase (decrease) in other current liabilities	59,376	-15,449
Increase (decrease) in net defined benefit liability	-9,629	2,549
Total changes in operating liabilities	227,377	-35,487
Total changes in operating assets and liabilities	-446,225	-131,650
Total adjustments	-65,083	302,056
Cash inflow (outflow) generated from operations	340,942	188,928
Interest received	1,873	4,398
Interest paid	-6,699	-10,111
Income taxes refund (paid)	-276	-170
Net cash flows from (used in) operating activities	335,840	183,045
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-204,490	-149,301
Proceeds from disposal of property, plant and equipment	5,000	5,882
Increase in refundable deposits	-61	-6
Increase in other non-current assets	-4,171	-3,365
Increase in prepayments for business facilities	-410,640	-16,895
Net cash flows from (used in) investing activities	-614,362	-163,685
Cash flows from (used in) financing activities		
Increase in short-term loans	727,545	614,757
Decrease in short-term loans	-560,368	-736,065
Proceeds from long-term debt	463,700	50,000
Repayments of long-term debt	-247,143	-202,557
Increase in guarantee deposits received	50,000	849
Payments of lease liabilities	-3,412	-3,437
Other financing activities	73	64
Net cash flows from (used in) financing activities	430,395	-276,389
Effect of exchange rate changes on cash and cash equivalents	-630	-738
Net increase (decrease) in cash and cash equivalents	151,243	-257,767
Cash and cash equivalents at beginning of period	1,373,024	1,704,790
Cash and cash equivalents at end of period	1,524,267	1,447,023
Cash and cash equivalents reported in the statement of financial position	1,524,267	1,447,023