泰金寶科技股份有限公司及子公司

民國 108 年第一季合併財務報告暨
會計師複核報告

（上市之台灣存託憑證用外國公司財務報告）

泰金寶科技股份有限公司及子公司
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附　件　一

會計師複核報告

泰金寶科技股份有限公司　公鑒：

泰金寶科技股份有限公司及子公司按泰國一般公認會計原則編製之民國 108 年 3 月 31 日之合併財務狀況表，民國 108 年 1 月 1 日至 3 月 31 日之合併損益表、合併綜合損益表、合併股東權益變動表及合併現金流量表暨相關資訊(金額以泰銖仟元為單位)，業經泰國 Ernst & Young 會計師事務所核閱完竣，並於民國 108 年 5 月 14 日出具無保留核閱報告(詳附件五)。隨附泰金寶科技股份有限公司及子公司民國 108 年第一季依新臺幣換算之合併資產負債表、合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨其相關資訊(詳附件二)、上述合併財務報告之中譯本(詳附件四)及依金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編之民國 108 年第一季合併資產負債表、合併綜合損益表及合併現金流量表(詳附件三)，業經本會計師予以複核竣事。上開合併財務報表(附件二及四)之編製責任係公司管理階層，本會計師之責任則為根據複核結果出具報告。

本會計師係依照「第二上市（櫃）公司財務報告複核要點」，採行必要之複核程序進行複核工作。由於本會計師並未依照一般公認審計準則查核，故無法對上開合併財務報表之整體是否允當表達表示意見。

如附件三所述，泰金寶科技股份有限公司及子公司因依泰國一般公認會計原則編製之主要合併財務報表格式與中華民國規定部分不同，是以泰金寶科技股份有限公司及子公司業已依據金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編其民國 108 年第一季合併資產負債表、合併綜合損益表及合併現金流量表。

依本會計師之複核結果，第一段所述泰金寶科技股份有限公司及子公司民國 108 年第一季按新臺幣換算之合併資產負債表、合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨其相關資訊，及依金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令重編後之合併資產負債表、合併綜合損益表及合併現金流量表，並未發現有違反「第二上市（櫃）公司財務報告複核要點」規定而須作重大修正、調整或再補充揭露之情事。

資 誠 聯 合 會 計 師 事 務 所

徐明釧

會計師：

李秀玲

金融監督管理委員會
核准簽證文號：金管證審字第 1050029449 號
前行政院金融監督管理委員會證券期貨局
核准簽證文號：金管證六字第 0960038033 號

中 華 民 國 108 年 5 月 14 日

附　件　二

本公司及子公司原以泰銖編製之合併財務報表，謹依規定匯率編製按新台幣換算之主要財務報表：

一、 合併資產負債表。

二、 合併損益表。

三、 合併綜合損益表。

四、 合併權益變動表。

五、 合併現金流量表。

民國 108 年及 107 年第一季及民國 107 年度比較報表之所有科目金額,係分別以民國 108 年 3 月 31 日之泰銖對新台幣匯率(Baht$1：NT$0.97)、民國 107 年 3 月 31 日之泰銖對新台幣匯率(Baht$1：NT$0.94) 及民國 107 年 12 月 31 日之泰銖對新台幣匯率(Baht$1：NT$0.95)換算。

最近三年度泰銖對新台幣匯率最高、最低及平均匯率如下：

	收盤最高	收盤最低	收盤平均
民國 108 年第一季	Baht$1：NT$1.00	Baht$1：NT$0.96	Baht$1：NT$0.98
民國 107 年度	Baht$1：NT$0.96	Baht$1：NT$0.92	Baht$1：NT$0.94
民國 106 年度	Baht$1：NT$0.93	Baht$1：NT$0.87	Baht$1：NT$0.90

泰金寶科技股份有限公司及子公司

合併資產負債表

（單位:仟元）

	合併財務報表			
	108年3月31日		107年12月31日	
	泰銖	新台幣	泰銖	新台幣
	（僅經核閱，未經查核）		（業經查核）	
資產				
流動資產				
現金及約當現金	$ 4,592,258	$ 4,454,490	$ 4,058,440	$ 3,855,518
短期投資	236,625	229,526	852,665	810,032
應收帳款與其他應收款	25,272,497	24,514,322	24,808,358	23,567,940
存貨淨額	14,999,370	14,549,389	17,053,078	16,200,424
預付貨款	87,159	84,544	78,282	74,368
其他流動資產	862,276	836,408	707,229	671,868
流動資產小計	46,050,185	44,668,679	47,558,052	45,180,150
非流動資產				
受限制銀行存款	16,671	16,171	16,552	15,724
投資關聯企業淨額	1,170,477	1,135,363	1,121,635	1,065,553
其他長期投資淨額	522,516	506,841	536,168	509,360
長期資金融通款-關係人	118,110	114,567	118,093	112,188
不動產、廠房及設備淨額	14,365,209	13,934,253	14,763,384	14,025,215
商譽	48,082	46,640	49,046	46,594
其他無形資產	135,126	131,072	112,842	107,200
遞延所得稅資產	107,622	104,393	108,620	103,189
淨確定福利資產-非流動	54,278	52,650	52,105	49,500
其他非流動資產				
土地使用權淨額	64,453	62,519	64,904	61,659
其他	251,953	244,394	296,956	282,108
非流動資產小計	16,854,497	16,348,863	17,240,305	16,378,290
資產總計	$ 62,904,682	$ 61,017,542	$ 64,798,357	$ 61,558,440

註：上列民國108年第一季財務報表之所有資產、負債及股東權益科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。
上列民國107年度財務報表之所有資產、負債及股東權益科目金額，係以民國107年12月31日之匯率 Baht 1=NTD 0.95換算。

泰金寶科技股份有限公司及子公司

合併資產負債表(續)

(單位:仟元)

	合併財務報表			
	108年3月31日		107年12月31日	
	泰銖	新台幣	泰銖	新台幣
	(僅經核閱，未經查核)		(業經查核)	
負債				
流動負債				
短期借款	$ 15,237,915	$ 14,780,778	$ 14,796,493	$ 14,056,668
應付帳款及其他應付款	23,127,889	22,434,052	25,206,434	23,946,112
應付所得稅	75,394	73,132	86,815	82,474
其他流動負債	422,308	409,639	461,995	438,895
流動負債小計	38,863,506	37,697,601	40,551,737	38,524,149
非流動負債				
長期借款	6,139,373	5,955,192	6,263,100	5,949,945
長期員工福利準備	216,146	209,662	208,379	197,961
遞延所得稅負債	33,279	32,281	37,591	35,712
其他非流動負債	1,449	1,405	1,043	991
備抵權益法投資關聯企業	135,931	131,852	56,411	53,590
非流動負債小計	6,526,178	6,330,392	6,566,524	6,238,199
負債總計	45,389,684	44,027,993	47,118,261	44,762,348
股東權益				
股本				
核准股數為普通股4,979,068,075股(西元2018年12月31日:4,979,068,075股)，每股面值泰銖1元，發行股數為普通股4,554,643,575股，每股面值泰銖1元。	4,554,644	4,418,005	4,554,644	4,326,912
普通股發行溢價	3,386,401	3,284,809	3,386,401	3,217,080
資本公積-股份基礎給付	160,347	155,537	157,847	149,955
資本公積-認列對子公司所有權權益變動數	78,898	76,531	78,898	74,953
保留盈餘				
法定盈餘公積	511,111	495,778	511,111	485,555
未分配盈餘	10,520,670	10,205,050	10,438,889	9,916,945
其他股東權益合計數	(1,797,868)	(1,743,932)	(1,560,371)	(1,482,352)
歸屬於母公司業主之權益合計	17,414,203	16,891,778	17,567,419	16,689,048
非控制權益	100,795	97,771	112,677	107,044
股東權益總計	17,514,998	16,989,549	17,680,096	16,796,092
負債及股東權益合計	$ 62,904,682	$ 61,017,542	$ 64,798,357	$ 61,558,440

註：上列民國108年第一季財務報表之所有資產、負債及股東權益科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。
上列民國107年度財務報表之所有資產、負債及股東權益科目金額，係以民國107年12月31日之匯率 Baht 1=NTD 0.95換算。

泰金寶科技股份有限公司及子公司

個體資產負債表

（單位:仟元）

	個體財務報表			
	108年3月31日		107年12月31日	
	泰銖	新台幣	泰銖	新台幣
	（僅經核閱，未經查核）		（業經查核）	
資產				
流動資產				
現金及約當現金	$ 73,577	$ 71,370	$ 821,210	$ 780,150
應收帳款與其他應收款	17,107,576	16,594,349	16,609,806	15,779,316
存貨淨額	10,001,014	9,700,984	10,929,646	10,383,164
預付貨款	51,694	50,143	54,818	52,077
其他流動資產	432,456	419,481	376,539	357,711
流動資產小計	27,666,317	26,836,327	28,792,019	27,352,418
非流動資產				
投資關聯企業淨額	1,086,799	1,054,195	1,028,931	977,484
投資子公司淨額	12,108,974	11,745,705	11,951,590	11,354,011
其他長期投資淨額	402,190	390,124	413,427	392,756
其他長期應收款	2,544,098	2,467,775	2,738,865	2,601,922
長期資金融通款-關係人	870,373	844,262	887,832	843,440
不動產、廠房及設備淨額	7,876,271	7,639,983	8,032,586	7,630,957
遞延所得稅資產	12,499	12,124	12,328	11,711
其他非流動資產	1,227	1,191	1,180	1,121
非流動資產小計	24,902,431	24,155,359	25,066,739	23,813,402
資產總計	$ 52,568,748	$ 50,991,686	$ 53,858,758	$ 51,165,820

註：上列民國108年第一季財務報表之所有資產、負債及股東權益科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。
上列民國107年度財務報表之所有資產、負債及股東權益科目金額，係以民國107年12月31日之匯率 Baht 1=NTD 0.95換算。

泰金寶科技股份有限公司及子公司

個體資產負債表(續)

(單位:仟元)

	個體財務報表			
	108年3月31日		107年12月31日	
	泰銖	新台幣	泰銖	新台幣
	(僅經核閱，未經查核)		(業經查核)	
負債				
流動負債				
短期借款	$ 12,245,345	$ 11,877,985	$ 12,587,459	$ 11,958,086
應付帳款及其他應付款	13,774,109	13,360,886	14,513,669	13,787,986
應付所得稅	10,562	10,245	8,255	7,842
其他流動負債	47,042	45,631	32,351	30,733
流動負債小計	26,077,058	25,294,747	27,141,734	25,784,647
非流動負債				
長期員工福利準備	188,630	182,971	182,797	173,657
備抵權益法投資關聯企業	135,931	131,852	56,411	53,590
備抵權益法投資子公司	8,752,926	8,490,337	8,910,397	8,464,878
非流動負債小計	9,077,487	8,805,161	9,149,605	8,692,125
負債總計	35,154,545	34,099,908	36,291,339	34,476,772
股東權益				
股本				
核准股數為普通股4,979,068,075股(西元2018年12月31日:4,979,068,075股)，每股面值泰銖1元，發行股數為普通股4,554,643,575股，每股面值泰銖1元。	4,554,644	4,418,005	4,554,644	4,326,912
普通股發行溢價	3,386,401	3,284,809	3,386,401	3,217,080
資本公積-股份基礎給付	160,347	155,537	157,847	149,955
資本公積-認列對子公司所有權權益變動數	78,898	76,531	78,898	74,953
保留盈餘				
法定盈餘公積	511,111	495,778	511,111	485,555
未分配盈餘	10,520,670	10,205,050	10,438,889	9,916,945
其他股東權益合計數	(1,797,868)	(1,743,932)	(1,560,371)	(1,482,352)
股東權益總計	17,414,203	16,891,778	17,567,419	16,689,048
負債及股東權益合計	$ 52,568,748	$ 50,991,686	$ 53,858,758	$ 51,165,820

註：上列民國108年第一季財務報表之所有資產、負債及股東權益科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。
上列民國107年度財務報表之所有資產、負債及股東權益科目金額，係以民國107年12月31日之匯率 Baht 1=NTD 0.95換算。

泰金寶科技股份有限公司及子公司

合併損益表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：仟元）

（除每股盈餘(虧損)為元外）

	合併財務報表			
	108年1月1日至3月31日		107年1月1日至3月31日	
	泰銖	新台幣	泰銖	新台幣
收益				
銷貨收入	$ 26,639,852	$ 25,840,656	$ 24,590,082	$ 23,114,677
兌換收益	-	-	159,329	149,769
衍生性金融商品評價利益	75,418	73,155	35,755	33,610
其他收入	201,441	195,399	41,599	39,103
收益小計	26,916,711	26,109,210	24,826,765	23,337,159
費用				
銷貨成本	(25,376,486)	(24,615,191)	(23,811,032)	(22,382,371)
推銷費用	(101,405)	(98,363)	(112,178)	(105,447)
管理費用	(974,137)	(944,913)	(984,395)	(925,331)
衍生性金融商品評價損失	(80,893)	(78,467)	-	-
費用小計	(26,532,921)	(25,736,934)	(24,907,605)	(23,413,149)
投資關聯企業前淨利(損)	383,790	372,276	(80,840)	(75,990)
投資關聯企業損失	(1,674)	(1,623)	(18,960)	(17,822)
財務費用及所得稅前淨利(損)	382,116	370,653	(99,800)	(93,812)
財務費用	(264,974)	(257,025)	(163,537)	(153,725)
稅前淨利(損)	117,142	113,628	(263,337)	(247,537)
所得稅費用	(43,777)	(42,464)	(434)	(408)
本期淨利(損)	$ 73,365	$ 71,164	($ 263,771)	($ 247,945)
淨利(損)歸屬於：				
母公司業主	$ 82,941	$ 80,453	($ 249,507)	($ 234,537)
非控制權益	(9,576)	(9,289)	(14,264)	(13,408)
	$ 73,365	$ 71,164	($ 263,771)	($ 247,945)
基本每股盈餘(虧損)				
本期淨利(損)	$ 0.02	$ 0.02	($ 0.05)	($ 0.05)
稀釋每股盈餘(虧損)				
本期淨利(損)	$ 0.02	$ 0.02	($ 0.05)	($ 0.05)

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併綜合損益表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：仟元）

	合併財務報表			
	108年1月1日至3月31日		107年1月1日至3月31日	
	泰銖	新台幣	泰銖	新台幣
本期淨利(損)	$ 73,365	$ 71,164	($ 263,771)	($ 247,945)
本期其他綜合損益				
後續可能重分類至損益之項目				
國外營運機構財務報表換算之兌換差額	116,316	112,827	(42,532)	(39,980)
採用權益法認列關聯企業之其他綜合損益之份額	(7,967)	(7,728)	4,427	4,161
備供出售金融商品未實現評價損益	(2,826)	(2,741)	1,767	1,661
所得稅影響數	616	598	(353)	(332)
後續可能重分類至損益之項目合計	106,139	102,956	(36,691)	(34,490)
不重分類至損益之項目				
財務報表功能性貨幣轉換為表達貨幣之匯率影響數	(345,942)	(335,564)	-	-
所得稅影響數	(1,160)	(1,125)	(33)	(31)
不重分類至損益之項目合計	(347,102)	(336,689)	(33)	(31)
本期其他綜合損益	(240,963)	(233,733)	(36,724)	(34,521)
本期綜合損益	($ 167,598)	($ 162,569)	($ 300,495)	($ 282,466)
綜合損益總額歸屬於：				
母公司業主	($ 155,716)	($ 151,043)	($ 286,231)	($ 269,058)
非控制權益	(11,882)	(11,526)	(14,264)	(13,408)
	($ 167,598)	($ 162,569)	($ 300,495)	($ 282,466)

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司

個體損益表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：仟元）

（除每股盈餘(虧損)為元外）

	個體財務報表			
	108年1月1日至3月31日		107年1月1日至3月31日	
	泰銖	新台幣	泰銖	新台幣
收益				
銷貨收入	$ 18,861,984	$ 18,296,124	$ 17,300,876	$ 16,262,823
兌換收益	-	-	175,173	164,663
衍生性金融商品評價利益	58,731	56,969	-	-
其他收入	48,007	46,567	41,015	38,554
收益小計	18,968,722	18,399,660	17,517,064	16,466,040
費用				
銷貨成本	(18,517,465)	(17,961,941)	(17,188,184)	(16,156,893)
推銷費用	(17,005)	(16,495)	(17,511)	(16,460)
管理費用	(87,511)	(84,886)	(105,041)	(98,739)
衍生性金融商品評價損失	(328)	(317)	-	-
費用小計	(18,622,309)	(18,063,639)	(17,310,736)	(16,272,092)
投資關聯企業及子公司前淨利	346,413	336,021	206,328	193,948
投資關聯企業損失	(2,033)	(1,972)	(19,643)	(18,464)
投資子公司損失	(149,642)	(145,153)	(352,247)	(331,112)
財務費用及所得稅前淨利	194,738	188,896	(165,562)	(155,628)
財務費用	(109,001)	(105,731)	(81,204)	(76,332)
稅前淨利(損)	85,737	83,165	(246,766)	(231,960)
所得稅費用	(2,796)	(2,712)	(2,741)	(2,577)
本期淨利(損)	$ 82,941	$ 80,453	($ 249,507)	($ 234,537)
基本每股盈餘(虧損)				
本期淨利(損)	$ 0.02	$ 0.02	($ 0.05)	($ 0.05)
稀釋每股盈餘(虧損)				
本期淨利(損)	$ 0.02	$ 0.02	($ 0.05)	($ 0.05)

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

個體綜合損益表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：仟元）

	個體財務報表			
	108年1月1日至3月31日		107年1月1日至3月31日	
	泰銖	新台幣	泰銖	新台幣
本期淨利(損)	$ 82,941	$ 80,453	($ 249,507)	($ 234,537)
本期其他綜合損益				
後續可能重分類至損益之項目				
採用權益法認列關聯企業之其他綜合損益之份額	(472)	(458)	2,946	2,769
採用權益法認列子公司之其他綜合損益之份額	108,821	105,557	(41,051)	(38,588)
備供出售金融商品未實現評價損益	(2,826)	(2,741)	1,767	1,661
所得稅影響數	616	598	(353)	(332)
後續可能重分類至損益之項目合計	106,139	102,956	(36,691)	(34,490)
不重分類至損益之項目				
財務報表功能性貨幣轉換為表達貨幣之匯率影響數	(343,636)	(333,327)	-	-
所得稅影響數	(1,160)	(1,125)	(33)	(31)
不重分類至損益之項目合計	(344,796)	(334,452)	(33)	(31)
本期其他綜合損益	(238,657)	(231,496)	(36,724)	(34,521)
本期綜合損益	($ 155,716)	($ 151,043)	($ 286,231)	($ 269,058)

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併權益變動表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：泰銖仟元）

	合併財務報表											
							其他股東權益					
	股本	普通股發行溢價	資本公積-股份基礎給付	資本公積-認列對子公司所有權權益變動數	保留盈餘 法定盈餘公積	保留盈餘 未分配盈餘	其他綜合損益 國外營運機構財務報表換算之兌換差額	其他綜合損益 採用權益法認列關聯企業之其他綜合損益之份額	其他綜合損益 備供出售金融商品未實現評價損益	其他股東權益組成項目合計	歸屬於母公司業主之權益合計	非控制權益	合計
107年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,676	$ 10,998	$ 511,111	$ 10,524,204	($ 554,261)	$ 15,975	($ 436)	($ 538,722)	$ 18,606,312	$ 193,313	$ 18,799,625
本期淨損	-	-	-	-	-	(249,507)	-	-	-	-	(249,507)	(14,264)	(263,771)
本期其他綜合損益	-	-	-	-	-	(33)	(42,532)	4,427	1,414	(36,691)	(36,724)	-	(36,724)
本期綜合損益總額	-	-	-	-	-	(249,540)	(42,532)	4,427	1,414	(36,691)	(286,231)	(14,264)	(300,495)
股份基礎給付交易	-	-	42	-	-	-	-	-	-	-	42	-	42
認列對子公司所有權權益變動數	-	-	-	17,318	-	-	-	-	-	-	17,318	-	17,318
107年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 157,718	$ 28,316	$ 511,111	$ 10,274,664	($ 596,793)	$ 20,402	$ 978	($ 575,413)	$ 18,337,441	$ 179,049	$ 18,516,490
108年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,847	$ 78,898	$ 511,111	$ 10,438,889	($ 1,557,132)	$ 3,730	($ 6,969)	($ 1,560,371)	$ 17,567,419	$ 112,677	$ 17,680,096
本期淨利	-	-	-	-	-	82,941	-	-	-	-	82,941	(9,576)	73,365
本期其他綜合損益	-	-	-	-	-	(1,160)	(227,320)	(7,967)	(2,210)	(237,497)	(238,657)	(2,306)	(240,963)
本期綜合損益總額	-	-	-	-	-	81,781	(227,320)	(7,967)	(2,210)	(237,497)	(155,716)	(11,882)	(167,598)
股份基礎給付交易	-	-	2,500	-	-	-	-	-	-	-	2,500	-	2,500
108年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 160,347	$ 78,898	$ 511,111	$ 10,520,670	($ 1,784,452)	($ 4,237)	($ 9,179)	($ 1,797,868)	$ 17,414,203	$ 100,795	$ 17,514,998

泰金寶科技股份有限公司及子公司

合併權益變動表(續)

民國108年及107年1月1日至3月31日

(僅經核閱，未經查核)

(單位:新台幣仟元)

	合併財務報表											
							其他股東權益					
							其他綜合損益					
	股本	普通股發行溢價	資本公積-股份基礎給付	資本公積-認列對子公司所有權權益變動數	保留盈餘		國外營運機構財務報表換算之兌換差額	採用權益法認列關聯企業之其他綜合損益之份額	備供出售金融商品未實現評價損益	其他股東權益組成項目合計	歸屬於母公司業主之權益合計	非控制權益	合計
					法定盈餘公積	未分配盈餘							
107年1月1日餘額	$ 4,281,365	$ 3,183,217	$ 148,215	$ 10,338	$ 480,444	$ 9,892,752	($ 521,005)	$ 15,017	($ 410)	($ 506,398)	$ 17,489,933	$ 181,714	$ 17,671,647
本期淨損	-	-	-	-	-	(234,537)	-	-	-	-	(234,537)	(13,408)	(247,945)
本期其他綜合損益	-	-	-	-	-	(31)	(39,980)	4,161	1,329	(34,490)	(34,521)	-	(34,521)
本期綜合損益總額	-	-	-	-	-	(234,568)	(39,980)	4,161	1,329	(34,490)	(269,058)	(13,408)	(282,466)
股份基礎給付交易	-	-	40	-	-	-	-	-	-	-	40	-	40
認列對子公司所有權權益變動數	-	-	-	16,279	-	-	-	-	-	-	16,279	-	16,279
107年3月31日餘額	$ 4,281,365	$ 3,183,217	$ 148,255	$ 26,617	$ 480,444	$ 9,658,184	($ 560,985)	$ 19,178	$ 919	($ 540,888)	$ 17,237,194	$ 168,306	$ 17,405,500
108年1月1日餘額	$ 4,418,005	$ 3,284,809	$ 153,112	$ 76,531	$ 495,778	$ 10,125,722	($ 1,510,418)	$ 3,618	($ 6,761)	($ 1,513,561)	$ 17,040,396	$ 109,297	$ 17,149,693
本期淨利	-	-	-	-	-	80,453	-	-	-	-	80,453	(9,289)	71,164
本期其他綜合損益	-	-	-	-	-	(1,125)	(220,500)	(7,728)	(2,143)	(230,371)	(231,496)	(2,237)	(233,733)
本期綜合損益總額	-	-	-	-	-	79,328	(220,500)	(7,728)	(2,143)	(230,371)	(151,043)	(11,526)	(162,569)
股份基礎給付交易	-	-	2,425	-	-	-	-	-	-	-	2,425	-	2,425
108年3月31日餘額	$ 4,418,005	$ 3,284,809	$ 155,537	$ 76,531	$ 495,778	$ 10,205,050	($ 1,730,918)	($ 4,110)	($ 8,904)	($ 1,743,932)	$ 16,891,778	$ 97,771	$ 16,989,549

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

個體權益變動表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位:泰銖仟元）

	個體財務報表										
							其他股東權益				
							其他綜合損益				
	股本	普通股發行溢價	資本公積-股份基礎給付	資本公積-認列對子公司所有權權益變動數	保留盈餘		國外營運機構財務報表換算之兌換差額	採用權益法認列關聯企業及子公司之其他綜合損益之份額	備供出售金融商品未實現評價損益	其他股東權益組成項目合計	合計
					法定盈餘公積	未分配盈餘					
107年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,676	$ 10,998	$ 511,111	$ 10,524,204	$ -	($ 538,286)	($ 436)	($ 538,722)	$ 18,606,312
本期淨損	-	-	-	-	-	(249,507)	-	-	-	-	(249,507)
本期其他綜合損益	-	-	-	-	-	(33)	-	(38,105)	1,414	(36,691)	(36,724)
本期綜合損益總額	-	-	-	-	-	(249,540)	-	(38,105)	1,414	(36,691)	(286,231)
股份基礎給付交易	-	-	42	-	-	-	-	-	-	-	42
認列對子公司所有權權益變動數	-	-	-	17,318	-	-	-	-	-	-	17,318
107年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 157,718	$ 28,316	$ 511,111	$ 10,274,664	$ -	($ 576,391)	$ 978	($ 575,413)	$ 18,337,441
108年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,847	$ 78,898	$ 511,111	$ 10,438,889	$ -	($ 1,553,402)	($ 6,969)	($ 1,560,371)	$ 17,567,419
本期淨利	-	-	-	-	-	82,941	-	-	-	-	82,941
本期其他綜合損益	-	-	-	-	-	(1,160)	(343,636)	108,349	(2,210)	(237,497)	(238,657)
本期綜合損益總額	-	-	-	-	-	81,781	(343,636)	108,349	(2,210)	(237,497)	(155,716)
股份基礎給付交易	-	-	2,500	-	-	-	-	-	-	-	2,500
108年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 160,347	$ 78,898	$ 511,111	$ 10,520,670	($ 343,636)	($ 1,445,053)	($ 9,179)	($ 1,797,868)	$ 17,414,203

泰金寶科技股份有限公司及子公司

個體權益變動表(續)

民國108年及107年1月1日至3月31日

(僅經核閱，未經查核)

(單位:新台幣仟元)

	個體財務報表										
							其他股東權益				
							其他綜合損益				
	股本	普通股發行溢價	資本公積-股份基礎給付	資本公積-認列對子公司所有權權益變動數	保留盈餘		國外營運機構財務報表換算之兌換差額	採用權益法認列關聯企業及子公司之其他綜合損益之份額	備供出售金融商品未實現評價損益	其他股東權益組成項目合計	合計
					法定盈餘公積	未分配盈餘					
107年1月1日餘額	$ 4,281,365	$ 3,183,217	$ 148,215	$ 10,338	$ 480,444	$ 9,892,752	$ -	($ 505,988)	($ 410)	($ 506,398)	$ 17,489,933
本期淨損	-	-	-	-	-	(234,537)	-	-	-	-	(234,537)
本期其他綜合損益	-	-	-	-	-	(31)	-	(35,819)	1,329	(34,490)	(34,521)
本期綜合損益總額	-	-	-	-	-	(234,568)	-	(35,819)	1,329	(34,490)	(269,058)
股份基礎給付交易	-	-	40	-	-	-	-	-	-	-	40
認列對子公司所有權權益變動數	-	-	-	16,279	-	-	-	-	-	-	16,279
107年3月31日餘額	$ 4,281,365	$ 3,183,217	$ 148,255	$ 26,617	$ 480,444	$ 9,658,184	$ -	($ 541,807)	$ 919	($ 540,888)	$ 17,237,194
108年1月1日餘額	$ 4,418,005	$ 3,284,809	$ 153,112	$ 76,531	$ 495,778	$ 10,125,722	$ -	($ 1,506,800)	($ 6,761)	($ 1,513,561)	$ 17,040,396
本期淨利	-	-	-	-	-	80,453	-	-	-	-	80,453
本期其他綜合損益	-	-	-	-	-	(1,125)	(333,327)	105,099	(2,143)	(230,371)	(231,496)
本期綜合損益總額	-	-	-	-	-	79,328	(333,327)	105,099	(2,143)	(230,371)	(151,043)
股份基礎給付交易	-	-	2,425	-	-	-	-	-	-	-	2,425
108年3月31日餘額	$ 4,418,005	$ 3,284,809	$ 155,537	$ 76,531	$ 495,778	$ 10,205,050	($ 333,327)	($ 1,401,701)	($ 8,904)	($ 1,743,932)	$ 16,891,778

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併現金流量表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：仟元）

	合併財務報表			
	108年第一季		107年第一季	
	泰銖	新台幣	泰銖	新台幣
營業活動之現金流量				
稅前淨利(損)	$ 117,142	$ 113,628	($ 263,337)	($ 247,537)
稅前調整項目				
折舊費用及各項攤提	585,256	567,698	587,933	552,657
呆帳迴轉利益	(4,648)	(4,509)	(5,643)	(5,304)
存貨跌價迴轉利益	(7,234)	(7,017)	(21,293)	(20,015)
處分不動產、廠房及設備(利益)損失	(1,548)	(1,502)	1,568	1,474
資產減損損失	-	-	13,448	12,641
處分投資利益	(6,432)	(6,239)	-	-
投資關聯企業損失	1,674	1,623	18,960	17,822
員工福利費用	8,095	7,852	11,202	10,530
股份基礎給付交易	2,500	2,425	42	40
短期投資評價利益	(403)	(391)	-	-
衍生性金融商品評價利益	(72,812)	(70,628)	(15,308)	(14,390)
未實現兌換(利益)損失	(80,472)	(78,058)	343,441	322,835
利息收入	(50,905)	(49,378)	(12,129)	(11,401)
利息費用	181,342	175,904	121,342	114,060
小計	671,555	651,408	780,226	733,412
營業資產減少(增加)				
應收帳款及其他應收款	(937,083)	(908,970)	4,411,954	4,147,237
存貨淨額	1,708,981	1,657,712	(2,155,191)	(2,025,880)
預付貨款	(8,375)	(8,124)	56,096	52,730
其他流動資產	(83,570)	(81,063)	(82,830)	(77,860)
營業負債(減少)增加				
應付帳款及其他應付款	(1,487,325)	(1,442,705)	(31,860)	(29,948)
其他流動負債	(34,196)	(33,170)	(33,729)	(31,705)
提列員工福利費用	-	-	(1,947)	(1,830)
其他非流動負債	422	409	-	-
營業活動之現金(流出)流入	(169,591)	(164,503)	2,942,719	2,766,156
收取之利息	43,967	42,648	5,546	5,213
本期支付所得稅	(58,048)	(56,307)	(13,811)	(12,982)
營業活動之淨現金(流出)流入	(183,672)	(178,162)	2,934,454	2,758,387

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併現金流量表(續)

民國108年及107年1月1日至3月31日

(僅經核閱，未經查核)

(單位：仟元)

	合併財務報表			
	108年第一季		107年第一季	
	泰銖	新台幣	泰銖	新台幣
投資活動之現金流量				
定期存款增加	$ -	$ -	($ 79,825)	($ 75,036)
短期投資減少	619,439	600,856	-	-
受限制存款增加	(299)	(290)	(807)	(759)
長期資金融通款-關係人增加	-	-	(124,456)	(116,989)
投資子公司增加	-	-	(2,352)	(2,211)
其他長期投資增加	-	-	(155,833)	(146,483)
購置不動產、廠房及設備	(945,409)	(917,047)	(375,962)	(353,404)
購置其他無形資產	(31,361)	(30,420)	(2,880)	(2,707)
利息收入收現數	6,938	6,730	6,583	6,188
出售不動產、廠房及設備價款	6,162	5,977	1,396	1,312
政府補助款收入收現數	451,756	438,203	-	-
其他非流動資產減少	38,792	37,628	19,090	17,946
處分子公司之現金轉出數	-	-	(365,541)	(343,609)
投資活動之淨現金流入(流出)	146,018	141,637	(1,080,587)	(1,015,752)
融資活動之現金流量				
短期借款淨增加(減少)數	769,783	746,690	(2,711,961)	(2,549,243)
長期借款舉借數	-	-	1,567,844	1,473,773
利息費用	(177,037)	(171,726)	(113,356)	(106,554)
融資活動之淨現金流入	592,746	574,964	(1,257,473)	(1,182,024)
匯率影響數	(21,274)	(20,636)	109,492	102,922
本期現金及約當現金增加	533,818	517,803	705,886	663,533
期初現金及約當現金餘額	4,058,440	3,936,687	3,854,387	3,623,124
期末現金及約當現金餘額	$ 4,592,258	$ 4,454,490	$ 4,560,273	$ 4,286,657
現金流量資訊之補充揭露				
未動用現金支付項目				
購置不動產、廠房及設備尚未支付數	$ 38,594	$ 37,436	$ 21,053	$ 19,790
出售不動產、廠房及設備尚未收現數	$ 44,735	$ 43,393	$ 36,959	$ 34,741

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

個體現金流量表

民國108年及107年1月1日至3月31日

（僅經核閱，未經查核）

（單位：仟元）

	個體財務報表			
	108年第一季		107年第一季	
	泰銖	新台幣	泰銖	新台幣
營業活動之現金流量				
稅前淨利(損)	$ 85,737	$ 83,165	($ 246,766)	($ 231,960)
稅前調整項目				
折舊費用及各項攤提	336,847	326,742	345,755	325,010
處分不動產、廠房及設備利益	(21)	(20)	-	-
資產減損損失	-	-	13,448	12,641
投資關聯企業損失	2,033	1,972	19,643	18,464
投資子公司損失	149,642	145,153	352,247	331,112
員工福利費用	9,338	9,058	7,506	7,056
股份基礎給付交易	469	455	-	-
未實現兌換(利益)損失	(84,108)	(81,585)	568,353	534,252
利息收入	(7,710)	(7,479)	(1,958)	(1,841)
利息費用	99,801	96,806	72,615	68,258
小計	592,028	574,267	1,130,843	1,062,992
營業資產(增加)減少				
應收帳款及其他應收款	(680,451)	(660,037)	4,074,928	3,830,432
存貨淨額	706,972	685,763	(2,038,514)	(1,916,203)
預付貨款	3,970	3,851	43,698	41,076
其他流動資產	(59,244)	(57,467)	(92,035)	(86,513)
營業負債增加(減少)				
應付帳款及其他應付款	(525,540)	(509,774)	(621,480)	(584,191)
其他流動負債	15,882	15,405	4,106	3,860
營業活動之現金流入	53,617	52,008	2,501,546	2,351,453
收取之利息	7,710	7,479	1,958	1,841
本期支付所得稅	(1,317)	(1,278)	(205)	(193)
營業活動之淨現金流入	60,010	58,209	2,503,299	2,353,101

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司

個體現金流量表(續)

民國108年及107年1月1日至3月31日

(僅經核閱，未經查核)

(單位：仟元)

	個體財務報表			
	108年第一季		107年第一季	
	泰銖	新台幣	泰銖	新台幣
投資活動之現金流量				
投資關聯企業增加	($ 409,648)	($ 397,359)	$ -	$ -
其他長期投資增加	-	-	(155,833)	(146,483)
購置不動產、廠房及設備	(252,817)	(245,232)	(268,200)	(252,108)
出售不動產、廠房及設備價款	128	124	607	571
其他非流動資產增加	(69)	(67)	-	-
投資活動之淨現金流出	(662,406)	(642,534)	(423,426)	(398,020)
融資活動之現金流量				
短期借款淨減少	(20,258)	(19,650)	(2,372,862)	(2,230,491)
利息費用	(101,925)	(98,867)	(70,362)	(66,140)
融資活動之淨現金流出	(122,183)	(118,517)	(2,443,224)	(2,296,631)
匯率影響數	(23,054)	(22,362)	-	-
本期現金及約當現金減少	(747,633)	(725,204)	(363,351)	(341,550)
期初現金及約當現金餘額	821,210	796,574	637,832	599,562
期末現金及約當現金餘額	$ 73,577	$ 71,370	$ 274,481	$ 258,012
現金流量資訊之補充揭露				
未動用現金支付項目				
購置不動產、廠房及設備尚未支付數	$ 93,841	$ 91,026	$ 22,840	$ 21,470
出售不動產、廠房及設備尚未收現數	$ 23,661	$ 22,951	$ 20,023	$ 18,822
應收帳款轉列長期應收款	$ -	$ -	$ 2,634,731	$ 2,476,647
短期資金融通款-關係人轉列長期資金融通款-關係人	$ -	$ -	$ 232,930	$ 218,954

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

附　件　三

泰金寶科技股份有限公司及子公司

合併資產負債表

（依中華民國金管會認可之IFRSs重編）

（單位：新台幣仟元）

		108年3月31日				107年12月31日			
		依所屬國法令及會計原則規定編製之金額	%	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	%	依所屬國法令及會計原則規定編製之金額	%	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	%
	資　　產										
	流動資產										
1100	現金及約當現金	$ 4,454,490	7	$ -	$ 4,454,490	7	$ 3,855,518	6	$ -	$ 3,855,518	6
1110	透過損益按公允價值衡量之金融資產-流動	-	-	229,526	229,526	-	-	-	810,032	810,032	1
1165	應收帳款及其他應收款	24,514,322	41	(24,514,322)	-	-	23,567,941	39	(23,567,941)	-	-
1170	應收帳款淨額	-	-	20,931,945	20,931,945	35	-	-	20,375,486	20,375,486	34
1180	應收帳款-關係人淨額	-	-	2,036,985	2,036,985	3	-	-	1,798,783	1,798,783	3
1200	其他應收款	-	-	1,458,196	1,458,196	3	-	-	1,309,614	1,309,614	2
1210	其他應收款 -關係人	-	-	87,196	87,196	-	-	-	84,058	84,058	-
130X	存貨(含在途)	14,549,389	24	-	14,549,389	24	16,200,424	26	-	16,200,424	26
1410	預付款項	84,544	-	-	84,544	-	74,368	-	-	74,368	-
1470	其他流動資產	1,065,934	1	(229,526)	836,408	1	1,481,899	2	(810,032)	671,867	1
11XX	**流動資產合計**	44,668,679	73	-	44,668,679	73	45,180,150	73	-	45,180,150	73
	非流動資產										
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動	-	-	452,840	452,840	1	-	-	455,412	455,412	1
1535	按攤銷後成本衡量之金融資產－非流動	-	-	54,001	54,001	-	-	-	53,948	53,948	-
1543	以成本衡量之金融資產-非流動	506,841	1	(506,841)	-	-	509,360	1	(509,360)	-	-
1550	採用權益法之投資	1,135,363	2	-	1,135,363	2	1,065,553	2	-	1,065,553	2
1600	不動產、廠房及設備	13,934,253	23	-	13,934,253	23	14,025,215	23	-	14,025,215	23
1755	使用權資產	-	-	407,195	407,195	-	-	-	-	-	-
1780	無形資產	177,712	-	-	177,712	-	153,794	-	-	153,794	-
1840	遞延所得稅資產	104,393	-	-	104,393	-	103,189	-	-	103,189	-
1900	其他非流動資產	490,301	1	(62,519)	427,782	1	521,179	1	-	521,179	1
15XX	**非流動資產合計**	16,348,863	27	344,676	16,693,539	27	16,378,290	27	-	16,378,290	27
1XXX	**資產總計**	$ 61,017,542	100	$ 344,676	$ 61,362,218	100	$ 61,558,440	100	$ -	$ 61,558,440	100
	負 債 及 股 東 權 益										
	流動負債										
2100	短期借款	$ 14,780,778	25	$ -	$ 14,780,778	25	$ 14,056,668	24	$ -	$ 14,056,668	24
2130	合約負債-流動	-	-	189,651	189,651	-	-	-	159,471	159,471	-
2165	應付帳款及其他應付款	22,434,052	37	(22,434,052)	-	-	23,946,112	39	(23,946,112)	-	-
2170	應付帳款	-	-	20,272,360	20,272,360	34	-	-	21,806,364	21,806,364	36
2180	應付帳款-關係人	-	-	197,042	197,042	-	-	-	241,682	241,682	-
2200	其他應付款	-	-	1,774,099	1,774,099	3	-	-	1,704,690	1,704,690	3
2220	其他應付款-關係人	-	-	190,551	190,551	-	-	-	193,376	193,376	-
2230	本期所得稅負債	73,132	-	-	73,132	-	82,474	-	-	82,474	-
2280	租賃負債-流動	-	-	87,022	87,022	-	-	-	-	-	-
2300	其他流動負債	409,639	-	(189,651)	219,988	-	438,895	-	(159,471)	279,424	-
21XX	**流動負債合計**	37,697,601	62	87,022	37,784,623	62	38,524,149	63	-	38,524,149	63
	非流動負債										
2540	長期借款	5,955,192	10	-	5,955,192	10	5,949,945	10	-	5,949,945	10
2550	負債準備-非流動	209,662	-	-	209,662	-	197,961	-	-	197,961	-
2570	遞延所得稅負債	32,281	-	-	32,281	-	35,712	-	-	35,712	-
2580	租賃負債-非流動	-	-	257,654	257,654	-	-	-	-	-	-
2600	其他非流動負債	133,257	-	-	133,257	-	54,581	-	-	54,581	-
25XX	**非流動負債合計**	6,330,392	10	257,654	6,588,046	10	6,238,199	10	-	6,238,199	10
2XXX	**負債總計**	44,027,993	72	344,676	44,372,669	72	44,762,348	73	-	44,762,348	73
	權益										
	股本										
3110	普通股股本	4,418,005	7	-	4,418,005	7	4,326,912	7	-	4,326,912	7
3200	**資本公積**	3,516,877	6	-	3,516,877	6	3,441,988	6	-	3,441,988	6
	保留盈餘										
3310	法定盈餘公積	495,778	1	-	495,778	1	485,555	1	-	485,555	1
3350	未分配盈餘	10,205,050	17	277,890	10,482,940	17	9,916,945	16	277,619	10,194,564	17
3400	**其他權益**	(1,743,932)	(3)	(277,890)	(2,021,822)	(3)	(1,482,352)	(3)	(277,619)	(1,759,971)	(4)
31XX	**歸屬於母公司業主之權益合計**	16,891,778	28	-	16,891,778	28	16,689,048	27	-	16,689,048	27
36XX	**非控制權益**	97,771	-	-	97,771	-	107,044	-	-	107,044	-
3XXX	**權益總計**	16,989,549	28	-	16,989,549	28	16,796,092	27	-	16,796,092	27
3X2X	**負債及股東權益合計**	$ 61,017,542	100	$ 344,676	$ 61,362,218	100	$ 61,558,440	100	$ -	$ 61,558,440	100

註： 上列民國108年第一季財務報表之所有資產、負債及股東權益科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年度財務報表之所有資產、負債及股東權益科目金額，係以民國107年12月31日之匯率 Baht 1=NTD 0.95換算。

泰金寶科技股份有限公司及子公司

合併資產負債表

（依中華民國金管會認可之IFRSs重編）

		107年3月31日				
		依所屬國法令及會計原則規定編製之金額	%	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	%
	資　　產					
	流動資產					
1100	現金及約當現金	$ 4,286,657	8	$ -	$ 4,286,657	8
1165	應收帳款及其他應收款	19,798,535	36	(19,798,535)	-	-
1170	應收帳款淨額	-	-	17,338,050	17,338,050	32
1180	應收帳款-關係人淨額	-	-	1,154,684	1,154,684	2
1200	其他應收款	-	-	1,255,345	1,255,345	2
1210	其他應收款 -關係人	-	-	50,456	50,456	-
130X	存貨(含在途)	12,445,122	23	-	12,445,122	23
1410	預付款項	46,988	-	-	46,988	-
1470	其他流動資產	846,255	2	-	846,255	2
11XX	**流動資產合計**	37,423,557	69	-	37,423,557	69
	非流動資產					
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動	-	-	689,669	689,669	1
1535	按攤銷後成本衡量之金融資產－非流動	-	-	51,377	51,377	-
1543	以成本衡量之金融資產-非流動	756,081	1	(756,081)	-	-
1550	採用權益法之投資	1,076,960	2	-	1,076,960	2
1600	不動產、廠房及設備	14,422,602	27	-	14,422,602	27
1780	無形資產	108,226	-	-	108,226	-
1840	遞延所得稅資產	103,903	-	-	103,903	-
1900	其他非流動資產	548,100	1	-	548,100	1
15XX	**非流動資產合計**	17,015,872	31	(15,035)	17,000,837	31
1XXX	**資產總計**	$ 54,439,429	100	($ 15,035)	$ 54,424,394	100
	負 債 及 股 東 權 益					
	流動負債					
2100	短期借款	$ 11,759,240	22	$ -	$ 11,759,240	22
2130	合約負債-流動	-	-	184,467	184,467	-
2165	應付帳款及其他應付款	20,006,747	37	(20,006,747)	-	-
2170	應付帳款	-	-	18,642,878	18,642,878	35
2180	應付帳款-關係人	-	-	212,848	212,848	-
2200	其他應付款	-	-	978,138	978,138	2
2220	其他應付款-關係人	-	-	172,883	172,883	-
2230	本期所得稅負債	72,781	-	-	72,781	-
2300	其他流動負債	309,475	-	(184,467)	125,008	-
21XX	**流動負債合計**	32,148,243	59	-	32,148,243	59
	非流動負債					
2540	長期借款	4,638,547	9	-	4,638,547	9
2550	負債準備-非流動	205,200	-	-	205,200	-
2570	遞延所得稅負債	41,939	-	-	41,939	-
25XX	**非流動負債合計**	4,885,686	9	-	4,885,686	9
2XXX	**負債總計**	37,033,929	68	-	37,033,929	68
	權益					
	股本					
3110	普通股股本	4,281,365	8	-	4,281,365	8
3200	**資本公積**	3,331,472	6	-	3,331,472	6
	保留盈餘					
3310	法定盈餘公積	480,444	1	-	480,444	1
3350	未分配盈餘	9,658,184	18	27,676	9,685,860	18
3400	**其他權益**	(514,271)	(1)	(42,711)	(556,982)	(1)
31XX	**歸屬於母公司業主之權益合計**	17,237,194	32	(15,035)	17,222,159	32
36XX	**非控制權益**	168,306	-	-	168,306	-
3XXX	**權益總計**	17,405,500	32	(15,035)	17,390,465	32
3X2X	**負債及股東權益合計**	$ 54,439,429	100	($ 15,035)	$ 54,424,394	100

註：上列民國107年第一季財務報表之所有資產、負債及股東權益科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併綜合損益表

(依中華民國金管會認可之IFRSs重編)

(單位：新台幣仟元)

(除每股盈餘(虧損)為元外)

		108年1月1日至3月31日					107年1月1日至3月31日				
		依所屬國法令及會計原則規定編製之金額	%	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	%	依所屬國法令及會計原則規定編製之金額	%	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	%
4000	**營業收入**	$ 25,840,656	100	$ -	$ 25,840,656	100	$ 23,114,677	100	$ -	$ 23,114,677	100
5000	**營業成本**	(24,615,191)	(95)	-	(24,615,191)	(95)	(22,382,371)	(97)	-	(22,382,371)	(97)
5900	**營業毛利**	1,225,465	5	-	1,225,465	5	732,306	3	-	732,306	3
	營業費用										
6100	推銷費用	(98,363)	-	-	(98,363)	-	(105,447)	-	-	(105,447)	-
6200	管理費用	(944,913)	(4)	(3,871)	(948,784)	(4)	(925,331)	(4)	7,337	(917,994)	(4)
6450	預期信用減損利益	-	-	4,509	4,509	-	-	-	5,304	5,304	-
6000	**營業費用合計**	(1,043,276)	(4)	638	(1,042,638)	(4)	(1,030,778)	(4)	12,641	(1,018,137)	(4)
6900	**營業利益(損失)**	182,189	1	638	182,827	1	(298,472)	(1)	12,641	(285,831)	(1)
	營業外收入及支出										
7010	其他收入	195,399	1	-	195,399	1	39,103	-	-	39,103	-
7020	其他利益及損失	(5,312)	-	-	(5,312)	-	183,379	1	-	183,379	1
7050	財務成本	(257,025)	(1)	(638)	(257,663)	(1)	(153,725)	(1)	-	(153,725)	(1)
7060	採用權益法認列之關聯企業及合資損益之份額	(1,623)	-	-	(1,623)	-	(17,822)	-	-	(17,822)	-
7000	**營業外收入及支出合計**	(68,561)	-	(638)	(69,199)	-	50,935	-	-	50,935	-
7900	**稅前淨利(損)**	113,628	1	-	113,628	1	(247,537)	(1)	12,641	(234,896)	(1)
7950	所得稅費用	(42,464)	-	-	(42,464)	-	(408)	-	-	(408)	-
8200	**本期淨利(損)**	$ 71,164	1	$ -	$ 71,164	1	($ 247,945)	(1)	$ 12,641	($ 235,304)	(1)
	其他綜合損益										
	不重分類至損益之項目										
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	-	-	(2,741)	(2,741)	-	-	-	17,109	17,109	-
8341	不重分類至損益之其他項目	(335,564)	(3)	-	(335,564)	(3)	-	-	-	-	-
8349	與不重分類之項目相關之所得稅	(1,125)	-	-	(1,125)	-	(31)	-	-	(31)	-
	不重分類至損益之項目總額	(336,689)	(3)	(2,741)	(339,430)	(3)	(31)	-	17,109	17,078	-
	後續可能重分類至損益之項目										
8361	國外營運機構財務報表換算之兌換差額	112,827	1	-	112,827	1	(39,980)	-	-	(39,980)	-
8362	備供出售金融資產未實現評價損益	(2,741)	-	2,741	-	-	1,661	-	(1,661)	-	-
8370	採用權益法認列之關聯企業及合資之其他綜合損益之份額	(7,728)	-	-	(7,728)	-	4,161	-	-	4,161	-
8399	與可能重分類至損益之項目相關之所得稅	598	-	-	598	-	(332)	-	-	(332)	-
	後續可能重分類至損益之項目總額	102,956	1	2,741	105,697	1	(34,490)	-	(1,661)	(36,151)	-
	本期其他綜合損益之稅後淨額	(233,733)	(2)	-	(233,733)	(2)	(34,521)	-	15,448	(19,073)	-
8500	**本期綜合損益總額**	($ 162,569)	(1)	$ -	($ 162,569)	(1)	($ 282,466)	(1)	$ 28,089	($ 254,377)	(1)
	淨利(損)歸屬於：										
8610	母公司業主	$ 80,453	1	$ -	$ 80,453	1	($ 234,537)	(1)	$ 12,641	($ 221,896)	(1)
8620	非控制權益	($ 9,289)		$ -	($ 9,289)	-	($ 13,408)	-	$ -	($ 13,408)	-
	綜合損益總額歸屬於：										
8710	母公司業主	($ 151,043)	(1)	$ -	($ 151,043)	(1)	($ 269,058)	(1)	$ 28,089	($ 240,969)	(1)
8720	非控制權益	($ 11,526)	-	$ -	($ 11,526)	-	($ 13,408)	-	$ -	($ 13,408)	-
	每股盈餘(虧損)	*稅後*			*稅後*		*稅後*			*稅後*	
9750	**基本每股盈餘(虧損)**	$ 0.02			$ 0.02		($ 0.05)			($ 0.05)	
9850	**稀釋每股盈餘(虧損)**	$ 0.02			$ 0.02		($ 0.05)			($ 0.05)	

註： 上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併現金流量表

（依中華民國金管會認可之IFRSs重編）

（單位：新台幣仟元）

	108年1月1日至3月31日			107年1月1日至3月31日		
	依所屬國法令及會計原則規定編製之金額	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	依所屬國法令及會計原則規定編製之金額	依我國法令及會計原則規定調節之金額	依我國規定編製之金額
營業活動之現金流量						
本期稅前淨利(損)	$ 113,628	-	$ 113,628	($ 247,537)	$ 12,641	($ 234,896)
調整項目						
收益費損項目						
折舊費用及各項攤提	567,698	28,464	596,162	552,657	-	552,657
預期信用減損利益數	-	(4,509)	(4,509)	-	(5,304)	(5,304)
呆帳費用轉列收入	(4,509)	4,509	-	(5,304)	5,304	-
利息費用	175,904	638	176,542	114,060	-	114,060
利息收入	(49,378)	-	(49,378)	(11,401)	-	(11,401)
透過損益按公允價值衡量金融資產淨利益	(71,019)	-	(71,019)	(14,390)	-	(14,390)
採用權益法認列之關聯企業損失之份額	1,623	-	1,623	17,822	-	17,822
存貨跌價迴轉利益	(7,017)	7,017	-	(20,015)	20,015	-
股份基礎給付酬勞成本	2,425	-	2,425	40	-	40
處分不動產、廠房及設備(利益)損失	(1,502)	-	(1,502)	1,474	-	1,474
處分投資利益	(6,239)	-	(6,239)	-	-	-
資產減損損失	-	-	-	12,641	(12,641)	-
未實現外幣兌換(利益)損失	(78,058)	-	(78,058)	322,835	-	322,835
長期員工福利費用	7,852	-	7,852	10,530	-	10,530
與營業活動相關之資產/負債變動數						
與營業活動相關之資產之淨變動						
應收帳款及其他應收款	(908,970)	-	(908,970)	4,147,237	-	4,147,237
存貨	1,657,712	(7,017)	1,650,695	(2,025,880)	(20,015)	(2,045,895)
預付款項	(8,124)	-	(8,124)	52,730	-	52,730
其他流動資產	(81,063)	-	(81,063)	(77,860)	-	(77,860)
與營業活動相關之負債之淨變動						
應付帳款及其他應付款	(1,442,705)	-	(1,442,705)	(29,948)	-	(29,948)
合約負債-流動	-	26,822	26,822	-	46,363	46,363
其他流動負債	(33,170)	(26,822)	(59,992)	(31,705)	(46,363)	(78,068)
長期應付員工福利	-	-	-	(1,830)	-	(1,830)
其他非流動負債	409	-	409	-	-	-
營運產生之現金(流出)流入	(164,503)	29,102	(135,401)	2,766,156	-	2,766,156
收取之利息	42,648	-	42,648	5,213	-	5,213
支付之所得稅	(56,307)	-	(56,307)	(12,982)	-	(12,982)
營業活動之淨現金(流出)流入	(178,162)	29,102	(149,060)	2,758,387	-	2,758,387

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司

合併現金流量表

（依中華民國金管會認可之IFRSs重編）

（單位：新台幣仟元）

	108年1月1日至3月31日			107年1月1日至3月31日		
	依所屬國法令及會計原則規定編製之金額	依我國法令及會計原則規定調節之金額	依我國規定編製之金額	依所屬國法令及會計原則規定編製之金額	依我國法令及會計原則規定調節之金額	依我國規定編製之金額
投資活動之現金流量						
其他流動資產增加	$ -	-	$ -	($ 75,036)	$ -	($ 75,036)
處分指定為透過損益按公允價值衡量之金融資產	600,856	-	600,856	-	-	-
取得透過其他綜合損益按公允價值衡量之金融資產	-	-	-	-	(146,483)	(146,483)
取得以成本衡量之金融資產	-	-	-	(146,483)	146,483	-
取得採用權益法之投資	-	-	-	(2,211)	-	(2,211)
取得不動產、廠房及設備	(917,047)	-	(917,047)	(353,404)	-	(353,404)
處分不動產、廠房及設備	5,977	-	5,977	1,312	-	1,312
取得無形資產	(30,420)	-	(30,420)	(2,707)	-	(2,707)
其他非流動資產減少(增加)	37,338	-	37,338	(99,802)	-	(99,802)
政府補助款收入收現數	438,203	-	438,203	-	-	-
收取之利息	6,730	-	6,730	6,188	-	6,188
處分子公司之現金轉出數	-	-	-	(343,609)	-	(343,609)
投資活動之淨現金流入(流出)	141,637	-	141,637	(1,015,752)	-	(1,015,752)
籌資活動之現金流量						
短期借款淨增加(減少)數	746,690	-	746,690	(2,549,243)	-	(2,549,243)
舉借長期借款	-	-	-	1,473,773	-	1,473,773
租賃本金償還	-	(29,102)	(29,102)	-	-	-
支付之利息	(171,726)	-	(171,726)	(106,554)	-	(106,554)
籌資活動之淨現金流入(流出)	574,964	(29,102)	545,862	(1,182,024)	-	(1,182,024)
匯率影響數	(20,636)	-	(20,636)	102,922	-	102,922
本期現金及約當現金增加數	517,803	-	517,803	663,533	-	663,533
期初現金及約當現金餘額	3,936,687	-	3,936,687	3,623,124	-	3,623,124
期末現金及約當現金餘額	$ 4,454,490	$ -	$ 4,454,490	$ 4,286,657	$ -	$ 4,286,657
現金流量資訊之補充揭露						
未動用現金支付項目						
購置不動產、廠房及設備尚未支付數	$ 37,436	$ -	$ 37,436	$ 19,790	$ -	$ 19,790
處分不動產、廠房及設備尚未收現數	$ 43,393	$ -	$ 43,393	$ 34,741	$ -	$ 34,741

註：上列民國108年第一季財務報表之所有科目金額，係以民國108年3月31日之匯率 Baht 1=NTD 0.97換算。

上列民國107年第一季財務報表之所有科目金額，係以民國107年3月31日之匯率 Baht 1=NTD 0.94換算。

泰金寶科技股份有限公司及子公司
合併財務報告重編說明
民國 108 年 3 月 31 日
(除另予註明者外，金額係以新台幣仟元為單位)

一、合併財務報告重編原則

泰金寶科技股份有限公司及子公司(以下簡稱合併公司)如附件四所列之民國 108 年第一季財務報告，係包括泰金寶科技股份有限公司(以下簡稱本公司)及持股達 50%之被投資公司之合併財務資訊及本公司個別之財務資訊。

合併公司依其所屬國暨泰國之法令及該國所採用之會計原則編製之主要報表格式與中華民國之規定不符，爰依「第二上市(櫃)公司財務報告複核要點」規定，將合併資產負債表、合併綜合損益表及合併現金流量表予以重編。

二、中華民國金管會認可之 IFRSs 與泰國一般公認會計原則差異彙總說明

除中華民國與泰國對主要報表之格式規定差異外，所適用會計原則之差異彙總說明如下：

	中華民國所採用之會計原則	泰國所採用之會計原則	資產影響數					負債影響數		權益影響數	
			透過損益按公允價值衡量之金融資產－流動	其他流動資產	透過其他綜合損益按公允價值衡量之金融資產－非流動	按攤銷後成本衡量之金融資產－非流動	以成本衡量之金融資產－非流動	合約負債-流動	其他流動負債	未分配盈餘	其他權益
應收帳款及其他應收款	依我國證券發行人財務報表編製準則規定，金額重大之應收關係人款項應單獨列示。	可合併列示於資產負債表。	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
應付帳款及其他應付款	依我國證券發行人財務報表編製準則規定，金額重大之應付關係人款項應單獨列示。	可合併列示於資產負債表。	-	-	-	-	-	-	-	-	-
金融工具	依IFRS 9分類規定揭露表達。	依TAS 39分類規定揭露表達。	-	-	-	-	-	-	-	-	-
	1.轉入透過損益按公允價值衡量之金融資產－流動		229,526	(229,526)	-	-	-	-	-	-	-
	2.轉入透過其他綜合損益按公允價值衡量之金融資產－非流動按攤銷後成本衡量之金融資產－非流動		-	-	452,840	54,001	(506,841)	-	-	-	-
	3.公允價值調整數(108/1/1)		-	-	-	-	-	-	-	277,890	(277,890)
客戶合約之收入	合約負債-流動依IFRS 15之規定揭露表達。	合併列示於其他流動負債。	-	-	-	-	-	189,651	(189,651)	-	-
總計			$ 229,526	($ 229,526)	$ 452,840	$ 54,001	($ 506,841)	$ 189,651	($ 189,651)	$ 277,890	($ 277,890)

	中華民國所採用之會計原則	泰國所採用之會計原則	資產影響數		負債影響數		損益影響數		
			使用權資產	其他非流動資產	租賃負債-流動	租賃負債-非流動	折舊費用	租金費用	財務成本
租賃	依IFRS 16之規定揭露表達。	依TAS 17之規定揭露表達。	$ 407,195	($ 62,519)	$ 87,022	$ 257,654	$ 28,464	($ 29,102)	$ 638

附　件　四

泰金寶科技股份有限公司及子公司

會計師核閱報告暨財務報表

西元 2019 年第一季

（中譯本）

會計師核閱報告

泰金寶科技股份有限公司股東　公鑒：

泰金寶科技股份有限公司及子公司西元 2019 年 3 月 31 日之合併財務狀況表，西元 2019 年 1 月 1 日至 3 月 31 日之合併損益表、合併綜合淨利表、合併股東權益變動表、合併現金流量表及合併財務報表附註，以及泰金寶科技股份有限公司同期間之個體財務報表，業經本會計師核閱竣事。依據泰國財務會計準則第三十四號「期中財務報導」規定，編製及報導財務報表為管理階層之責任，本會計師之責任則為根據核閱結果對上開財務報表出具報告。

核閱範圍

本會計師係依照泰國一般公認審計準則第 2410 號「期中財務資訊之核閱」規劃並執行核閱工作。由於本會計師僅實施分析、比較與查詢等核閱工作，其核閱範圍相較於依照泰國一般公認審計準則所執行之查核工作者明顯較少，以致本會計師無法獲取重大事項之查核證據，故無法對上開期中財務報表之整體表示查核意見。

結論

依本會計師之核閱結果，並未發現第一段所述期中財務報表在所有重大方面有違反泰國財務會計準則第三十四號「期中財務報導」。

強調事項

本會計師提請注意下列事項：

一、如合併財務報表附註二所述，本公司自西元 2019 年 1 月 1 日起變更功能性貨幣。

二、如合併財務報表附註五所述，本公司與子公司及關係人有重大銷貨及進貨交易。

本會計師未對上述事項予以保留。

Rungnapa Lertsuwankul
Certified Public Accountant (Thailand) No.3516
安永會計師事務所
曼谷：西元 2019 年 5 月 14 日

泰金寶科技股份有限公司及子公司

財務狀況表

（單位:泰銖仟元）

	附註	合併財務報表 2019年3月31日（僅經核閱，未經查核）	合併財務報表 2018年12月31日（業經查核）	個體財務報表 2019年3月31日（僅經核閱，未經查核）	個體財務報表 2018年12月31日（業經查核）
資產					
流動資產					
現金及約當現金	三	$ 4,592,258	$ 4,058,440	$ 73,577	$ 821,210
短期投資	四	236,625	852,665	-	-
應收帳款與其他應收款	五、六	25,272,497	24,808,358	17,107,576	16,609,806
存貨淨額	七	14,999,370	17,053,078	10,001,014	10,929,646
預付貨款		87,159	78,282	51,694	54,818
其他流動資產	八	862,276	707,229	432,456	376,539
流動資產小計		46,050,185	47,558,052	27,666,317	28,792,019
非流動資產					
受限制銀行存款		16,671	16,552	-	-
投資關聯企業淨額	九	1,170,477	1,121,635	1,086,799	1,028,931
投資子公司淨額	十	-	-	12,108,974	11,951,590
其他長期投資淨額	十一	522,516	536,168	402,190	413,427
其他長期應收款	五	-	-	2,544,098	2,738,865
長期資金融通款-關係人	五	118,110	118,093	870,373	887,832
不動產、廠房及設備淨額	十二	14,365,209	14,763,384	7,876,271	8,032,586
商譽		48,082	49,046	-	-
其他無形資產	十三	135,126	112,842	-	-
遞延所得稅資產		107,622	108,620	12,499	12,328
淨確定福利資產-非流動		54,278	52,105	-	-
其他非流動資產					
土地使用權淨額	十四	64,453	64,904	-	-
其他		251,953	296,956	1,227	1,180
非流動資產小計		16,854,497	17,240,305	24,902,431	25,066,739
資產總計		$ 62,904,682	$ 64,798,357	$ 52,568,748	$ 53,858,758

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

財務狀況表(續)

(單位:泰銖仟元)

		合併財務報表		個體財務報表	
	附註	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
		(僅經核閱，未經查核)	(業經查核)	(僅經核閱，未經查核)	(業經查核)
負債					
流動負債					
短期借款	十五	$ 15,237,915	$ 14,796,493	$ 12,245,345	$ 12,587,459
應付帳款及其他應付款	五、十六	23,127,889	25,206,434	13,774,109	14,513,669
應付所得稅		75,394	86,815	10,562	8,255
其他流動負債	十七	422,308	461,995	47,042	32,351
流動負債小計		38,863,506	40,551,737	26,077,058	27,141,734
非流動負債					
長期借款	十八	6,139,373	6,263,100	-	-
長期員工福利準備		216,146	208,379	188,630	182,797
遞延所得稅負債		33,279	37,591	-	-
其他非流動負債		1,449	1,043	-	-
備抵權益法投資關聯企業	九	135,931	56,411	135,931	56,411
備抵權益法投資子公司	十	-	-	8,752,926	8,910,397
非流動負債小計		6,526,178	6,566,524	9,077,487	9,149,605
負債總計		45,389,684	47,118,261	35,154,545	36,291,339
股東權益					
股本					
核准股數為普通股4,979,068,075股(西元208年12月31日:4,979,068,075股)，每股面值泰銖1元，發行股數為普通股4,554,643,575股，每股面值泰銖1元。		4,554,644	4,554,644	4,554,644	4,554,644
普通股發行溢價		3,386,401	3,386,401	3,386,401	3,386,401
資本公積-股份基礎給付	二十	160,347	157,847	160,347	157,847
資本公積-認列對子公司所有權權益變動數		78,898	78,898	78,898	78,898
保留盈餘					
法定盈餘公積		511,111	511,111	511,111	511,111
未分配盈餘		10,520,670	10,438,889	10,520,670	10,438,889
其他股東權益合計數		(1,797,868)	(1,560,371)	(1,797,868)	(1,560,371)
歸屬於母公司業主之權益合計		17,414,203	17,567,419	17,414,203	17,567,419
非控制權益		100,795	112,677	-	-
股東權益總計		17,514,998	17,680,096	17,414,203	17,567,419
負債及股東權益合計		$ 62,904,682	$ 64,798,357	$ 52,568,748	$ 53,858,758

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

損　益　表

西元2019年及2018年1月1日至3月31日

（僅經核閱，未經查核）

（單位：泰銖仟元）

	附註	合併財務報表 2019	合併財務報表 2018	個體財務報表 2019	個體財務報表 2018
收益					
銷貨收入	五	$ 26,639,852	$ 24,590,082	$ 18,861,984	$ 17,300,876
兌換收益		-	159,329	-	175,173
衍生性金融商品評價利益		75,418	35,755	58,731	-
其他收入	五	201,441	41,599	48,007	41,015
收益小計		26,916,711	24,826,765	18,968,722	17,517,064
費用					
銷貨成本	五	(25,376,486)	(23,811,032)	(18,517,465)	(17,188,184)
推銷費用		(101,405)	(112,178)	(17,005)	(17,511)
管理費用	五	(974,137)	(984,395)	(87,511)	(105,041)
衍生性金融商品評價損失		(80,893)	-	(328)	-
費用小計		(26,532,921)	(24,907,605)	(18,622,309)	(17,310,736)
投資關聯企業及子公司前淨利(損)		383,790	(80,840)	346,413	206,328
投資關聯企業損失	九	(1,674)	(18,960)	(2,033)	(19,643)
投資子公司損失	十	-	-	(149,642)	(352,247)
財務費用及所得稅前淨利(損)		382,116	(99,800)	194,738	(165,562)
財務費用		(264,974)	(163,537)	(109,001)	(81,204)
稅前淨利(損)		117,142	(263,337)	85,737	(246,766)
所得稅費用	十九	(43,777)	(434)	(2,796)	(2,741)
本期淨利(損)		$ 73,365	($ 263,771)	$ 82,941	($ 249,507)
淨利(損)歸屬於：					
母公司業主		$ 82,941	($ 249,507)	$ 82,941	($ 249,507)
非控制權益		(9,576)	(14,264)		
		$ 73,365	($ 263,771)		
每股盈餘(虧損)	二十一				（單位：泰銖元）
基本每股盈餘(虧損)					
本期淨利(損)		$ 0.02	($ 0.05)	$ 0.02	($ 0.05)
稀釋每股盈餘(虧損)					
本期淨利(損)		$ 0.02	($ 0.05)	$ 0.02	($ 0.05)

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

綜合損益表

西元2019年及2018年1月1日至3月31日

（僅經核閱，未經查核）

（單位：泰銖仟元）

	附註	合併財務報表 2019	合併財務報表 2018	個體財務報表 2019	個體財務報表 2018
本期淨利(損)		$ 73,365	($ 263,771)	$ 82,941	($ 249,507)
本期其他綜合損益					
後續可能重分類至損益之項目					
國外營運機構財務報表換算之兌換差額		116,316	(42,532)	-	-
採用權益法認列關聯企業之其他綜合損益之份額	九	(7,967)	4,427	(472)	2,946
採用權益法認列子公司之其他綜合損益之份額	十	-	-	108,821	(41,051)
備供出售金融商品未實現評價損益		(2,826)	1,767	(2,826)	1,767
所得稅影響數	十九	616	(353)	616	(353)
後續可能重分類至損益之項目合計		106,139	(36,691)	106,139	(36,691)
不重分類至損益之項目					
財務報表功能性貨幣轉換					
為表達貨幣之匯率影響數		(345,942)	-	(343,636)	-
所得稅影響數	十九	(1,160)	(33)	(1,160)	(33)
不重分類至損益之項目合計		(347,102)	(33)	(344,796)	(33)
本期其他綜合損益		(240,963)	(36,724)	(238,657)	(36,724)
本期綜合損益		($ 167,598)	($ 300,495)	($ 155,716)	($ 286,231)
綜合損益總額歸屬於：					
母公司業主		($ 155,716)	($ 286,231)	($ 155,716)	($ 286,231)
非控制權益		(11,882)	(14,264)		
		($ 167,598)	($ 300,495)		

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

股東權益變動表

西元2019年及2018年1月1日至3月31日

（僅經核閱，未經查核）

（單位：泰銖仟元）

	合併財務報表											
							其他股東權益					
							其他綜合損益					
	股本	普通股發行溢價	資本公積-股份基礎給付	資本公積-認列對子公司所有權權益變動數	保留盈餘 法定盈餘公積	保留盈餘 未分配盈餘	國外營運機構財務報表換算之兌換差額	採用權益法認列關聯企業之其他綜合損益之份額	備供出售金融商品未實現評價損益	其他股東權益組成項目合計	歸屬於母公司業主之權益合計	非控制權益	合計
2018年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,676	$ 10,998	$ 511,111	$ 10,524,204	($ 554,261)	$ 15,975	($ 436)	($ 538,722)	$ 18,606,312	$ 193,313	$ 18,799,625
本期淨損	-	-	-	-	-	(249,507)	-	-	-	-	(249,507)	(14,264)	(263,771)
本期其他綜合損益	-	-	-	-	-	(33)	(42,532)	4,427	1,414	(36,691)	(36,724)	-	(36,724)
本期綜合損益總額	-	-	-	-	-	(249,540)	(42,532)	4,427	1,414	(36,691)	(286,231)	(14,264)	(300,495)
股份基礎給付交易(附註二十)	-	-	42	-	-	-	-	-	-	-	42	-	42
認列對子公司所有權權益變動數	-	-	-	17,318	-	-	-	-	-	-	17,318	-	17,318
2018年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 157,718	$ 28,316	$ 511,111	$ 10,274,664	($ 596,793)	$ 20,402	$ 978	($ 575,413)	$ 18,337,441	$ 179,049	$ 18,516,490
2019年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,847	$ 78,898	$ 511,111	$ 10,438,889	($ 1,557,132)	$ 3,730	($ 6,969)	($ 1,560,371)	$ 17,567,419	$ 112,677	$ 17,680,096
本期淨利	-	-	-	-	-	82,941	-	-	-	-	82,941	(9,576)	73,365
本期其他綜合損益	-	-	-	-	-	(1,160)	(227,320)	(7,967)	(2,210)	($ 237,497)	(238,657)	(2,306)	(240,963)
本期綜合損益總額	-	-	-	-	-	81,781	(227,320)	(7,967)	(2,210)	(237,497)	(155,716)	(11,882)	(167,598)
股份基礎給付交易(附註二十)	-	-	2,500	-	-	-	-	-	-	-	2,500	-	2,500
2019年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 160,347	$ 78,898	$ 511,111	$ 10,520,670	($ 1,784,452)	($ 4,237)	($ 9,179)	($ 1,797,868)	$ 17,414,203	$ 100,795	$ 17,514,998

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

股東權益變動表(續)

西元2019年及2018年1月1日至3月31日

(僅經核閱，未經查核)

(單位:泰銖仟元)

	個體財務報表										
							其他股東權益				
							其他綜合損益				
	股本	普通股發行溢價	資本公積-股份基礎給付	資本公積-認列對子公司所有權權益變動數	保留盈餘		國外營運機構財務報表換算之兌換差額	採用權益法認列關聯企業及子公司之其他綜合損益之份額	備供出售金融商品未實現評價損益	其他股東權益組成項目合計	合計
					法定盈餘公積	未分配盈餘					
2018年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,676	$ 10,998	$ 511,111	$ 10,524,204	$ -	($ 538,286)	($ 436)	($ 538,722)	$ 18,606,312
本期淨損	-	-	-	-	-	(249,507)	-	-	-	-	(249,507)
本期其他綜合損益	-	-	-	-	-	(33)	-	(38,105)	1,414	(36,691)	(36,724)
本期綜合損益總額	-	-	-	-	-	(249,540)	-	(38,105)	1,414	(36,691)	(286,231)
股份基礎給付交易(附註二十)	-	-	42	-	-	-	-	-	-	-	42
認列對子公司所有權權益變動數	-	-	-	17,318	-	-	-	-	-	-	17,318
2018年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 157,718	$ 28,316	$ 511,111	$ 10,274,664	$ -	($ 576,391)	$ 978	($ 575,413)	$ 18,337,441
2019年1月1日餘額	$ 4,554,644	$ 3,386,401	$ 157,847	$ 78,898	$ 511,111	$ 10,438,889	$ -	($ 1,553,402)	($ 6,969)	($ 1,560,371)	$ 17,567,419
本期淨利	-	-	-	-	-	82,941	-	-	-	-	82,941
本期其他綜合損益	-	-	-	-	-	(1,160)	(343,636)	108,349	(2,210)	(237,497)	(238,657)
本期綜合損益總額	-	-	-	-	-	81,781	(343,636)	108,349	(2,210)	(237,497)	(155,716)
股份基礎給付交易(附註二十)	-	-	2,500	-	-	-	-	-	-	-	2,500
2019年3月31日餘額	$ 4,554,644	$ 3,386,401	$ 160,347	$ 78,898	$ 511,111	$ 10,520,670	($ 343,636)	($ 1,445,053)	($ 9,179)	($ 1,797,868)	$ 17,414,203

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

現 金 流 量 表

西元2019年及2018年1月1日至3月31日

（僅經核閱，未經查核）

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019	2018	2019	2018
營業活動之現金流量				
稅前淨利(損)	$ 117,142	($ 263,337)	$ 85,737	($ 246,766)
稅前調整項目				
折舊費用及各項攤提	585,256	587,933	336,847	345,755
呆帳迴轉利益	(4,648)	(5,643)	-	-
存貨跌價迴轉利益	(7,234)	(21,293)	-	-
處分不動產、廠房及設備(利益)損失	(1,548)	1,568	(21)	-
資產減損損失	-	13,448	-	13,448
處分投資利益	(6,432)	-	-	-
投資關聯企業損失	1,674	18,960	2,033	19,643
投資子公司損失	-	-	149,642	352,247
員工福利費用	8,095	11,202	9,338	7,506
股份基礎給付交易	2,500	42	469	-
短期投資評價利益	(403)	-	-	-
衍生性金融商品評價利益	(72,812)	(15,308)	-	-
未實現兌換(利益)損失	(80,472)	343,441	(84,108)	568,353
利息收入	(50,905)	(12,129)	(7,710)	(1,958)
利息費用	181,342	121,342	99,801	72,615
小計	671,555	780,226	592,028	1,130,843
營業資產(增加)減少				
應收帳款及其他應收款	(937,083)	4,411,954	(680,451)	4,074,928
存貨淨額	1,708,981	(2,155,191)	706,972	(2,038,514)
預付貨款	(8,375)	56,096	3,970	43,698
其他流動資產	(83,570)	(82,830)	(59,244)	(92,035)
營業負債增加(減少)				
應付帳款及其他應付款	(1,487,325)	(31,860)	(525,540)	(621,480)
其他流動負債	(34,196)	(33,729)	15,882	4,106
提列員工福利費用	-	(1,947)	-	-
其他非流動負債	422	-	-	-
營業活動之現金(流出)流入	(169,591)	2,942,719	53,617	2,501,546
收取之利息	43,967	5,546	7,710	1,958
本期支付所得稅	(58,048)	(13,811)	(1,317)	(205)
營業活動之淨現金(流出)流入	(183,672)	2,934,454	60,010	2,503,299

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

現 金 流 量 表(續)

西元2019年及2018年1月1日至3月31日

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019	2018	2019	2018
投資活動之現金流量				
定期存款增加	$ -	($ 79,825)	$ -	$ -
短期投資減少	619,439	-	-	-
受限制存款增加	(299)	(807)	-	-
長期資金融通款-關係人增加	-	(124,456)	-	-
投資關聯企業增加	-	-	(409,648)	-
投資子公司增加	-	(2,352)	-	-
其他長期投資增加	-	(155,833)	-	(155,833)
購置不動產、廠房及設備	(945,409)	(375,962)	(252,817)	(268,200)
購置其他無形資產	(31,361)	(2,880)	-	-
利息收入收現數	6,938	6,583	-	-
出售不動產、廠房及設備價款	6,162	1,396	128	607
政府補助款收入收現數	451,756	-	-	-
其他非流動資產減少(增加)	38,792	19,090	(69)	-
處分子公司之現金轉出數	-	(365,541)	-	-
投資活動之淨現金流入(流出)	146,018	(1,080,587)	(662,406)	(423,426)
融資活動之現金流量				
短期借款淨增加(減少)	769,783	(2,711,961)	(20,258)	(2,372,862)
長期借款舉借數	-	1,567,844	-	-
利息費用	(177,037)	(113,356)	(101,925)	(70,362)
融資活動之淨現金流入(流出)	592,746	(1,257,473)	(122,183)	(2,443,224)
匯率影響數	(21,274)	109,492	(23,054)	-
本期現金及約當現金增加(減少)	533,818	705,886	(747,633)	(363,351)
期初現金及約當現金餘額	4,058,440	3,854,387	821,210	637,832
期末現金及約當現金餘額(附註三)	$ 4,592,258	$ 4,560,273	$ 73,577	$ 274,481
現金流量資訊之補充揭露				
未動用現金支付項目				
購置不動產、廠房及設備尚未支付數	$ 38,594	$ 21,053	$ 93,841	$ 22,840
出售不動產、廠房及設備尚未收現數	$ 44,735	$ 36,959	$ 23,661	$ 20,023
應收帳款轉列長期應收款	$ -	$ -	$ -	$ 2,634,731
短期資金融通款-關係人轉列長期資金融通款-關係人	$ -	$ -	$ -	$ 232,930

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司
合併財務報表附註
西元 2019 年 1 月 1 日至 3 月 31 日
(僅經核閱，未經查核)

一、公司概況

(一)公司簡介

泰金寶科技股份有限公司(以下簡稱本公司)係設立於泰國之公開發行公司。本公司之母公司為設立於台灣之金寶電子工業股份有限公司。主要經營業務係從事電腦及週邊設備、通訊設備及自動化設備之製造。公司地址為 191/54, 191/57 18th Floor, CTI Tower, Rachadapisek Road, Kwang Klongtoey, Khet Klongtoey, Bangkok 10110，並分別於泰國 Samut Sakorn、Petchaburi 及 Nakhonratchasima 省設立四家分公司。

(二)期中財務報表編製基礎

本公司之期中財務報表係依照泰國財務會計準則第 34 號「期中財務報導」規定以簡要之方式編製。惟合併財務狀況表、合併損益表、合併綜合淨利表、合併股東權益變動表及合併現金流量表係依照年度財務報表之格式編製。

本期中財務報表係以泰銖表示，與本公司之功能性貨幣美金不同。根據泰國的監管要求應以泰銖表達。

以美金為功能性貨幣之期中財務報表按期末資產和負債之現行匯率折算為泰銖表達之財務報表，收入和費用交易發生時之實際匯率與期末匯率差異將表達於股東權益項下其他綜合損益之“國際營運機構財務報表換算之兌換差額”。

期中財務報表主要係提供除已包含於最近期之年度財務報表額外資訊，因此主要著重於新增活動、事項及狀況，以免與先前報導過之事項重複，因此本財務報表應與最近一期年度財務報表併同閱讀。

本公司係以泰文編製官方法定財務報表，英文財務報表係依泰文財務報表翻譯而成。

(三)合併期中財務報表編製原則

本期合併期中財務報表包含本公司及子公司之財務報表，編製原則及基礎與西元 2018 年度之合併財務報表相同。本期本公司集團之合併個體變動如下：

- 本公司位於泰國之子公司 Cal-Comp Precision (Thailand) Co., Ltd 投資新設立於中華人民共和國之泰金寶精密(岳陽)有限公司金額計美金 1.4 百萬元，持股比例 100%。
- 本公司位於中華人民共和國之子公司泰金寶光電(蘇州)有限公司投資新設立於

中華人民共和國之泰金寶光電(岳陽)有限公司金額計人民幣 136 百萬元，持股比例 100%。

(四)新發布及修訂之財務報導準則

1.本期開始適用之新發布及修訂之財務報導準則

本公司及子公司於本期開始採用會計準則委員會發布之一系列修訂或新發布(西元 2018 年修訂)，且於西元 2019 年 1 月 1 日起開始適用之財務報導準則，上述修改主係整合相對應的國際財務報導準則，大部分的變動主係闡明會計處理及為準則使用者提供會計指引之修訂，本公司管理階層認為上述修改對於本公司財務報表並無重大影響。財務報導準則之重要會計原則變動彙整如下：

TFRS 15「客戶合約之收入」

TFRS 15 取代之會計準則及解釋如下：

TAS 11(西元 2017 年修訂) 建造合約

TAS 18(西元 2017 年修訂) 收入

TSIC 31(西元 2017 年修訂) 收入：涉及廣告服務之交換交易

TFRIC 13(西元 2017 年修訂) 客戶忠誠計畫

TFRIC 15(西元 2017 年修訂) 不動產建造之協議

TFRIC 18(西元 2017 年修訂) 顧客移轉之資產

除非合約屬於其他準則適用範圍，否則企業應將此準則應用於與客戶之所有合約。該準則運用五步驟來決定收入認列之時點及金額，收入應於客戶取得對商品或勞務之控制時認列，當客戶已具有主導資產之使用並取得該資產之幾乎所有剩餘效益之能力時表示客戶取得對商品或勞務之控制。該準則亦要求企業按準則規定認列收入時需運用五步驟來決定收入認列的時點及金額，以反映該等商品或勞務換得之預期有權取得之對價。

考量採用前述財務報導準則之影響，本公司及子公司之管理階層辨認其認列於商品銷售收入部分之運輸服務收入金額並不重大。因此，本公司及子公司並未從商品銷售收入中排除運輸服務收入。

2.自西元 2020 年 1 月 1 日起開始適用之財務報導準則

泰國政府之會計師協會已發布自西元 2020 年 1 月 1 日起開始適用之財務報導準則及解釋如下：

關於金融工具之財務報導準則

一系列 TFRSs 關於金融工具包含五項會計準則及解釋如下：

財務報導準則：

TFRS 7「金融工具：揭露」

TFRS 9「金融工具」

會計準則：

TAS 32「金融工具：表達」

財務報導準則解釋：

TFRIC 16「國外營運機構淨投資避險」

TFRIC 19「以權益工具消滅金融負債」

上述準則及解釋規定金融工具應按企業之經營模式及合約現金流量特性判斷，並可分類為透過損益按公允價值衡量之金融資產、透過其他綜合損益按公允價值衡量之金融資產及按攤銷後成本衡量之金融資產，且金融工具之減損評估應採預期信用損失模式，此準則及解釋包含金融工具表達與揭露之規定。當與金融工具相關之 TFRSs 適用時，目前適用之部分會計準則及解釋將不再適用。

本公司及子公司之管理階層仍在評估該財務報導準則適用後相關財務報表影響數。

TFRS 16「 租賃」

TFRS 16 取代 TAS 17 租賃及相關解釋。該準則規定租賃辨認、測量及表達與揭露之原則，並要求承租人辨別所有租賃期限超過 12 個月之資產及負債，除非該資產屬低價值。

出租人之會計處理於 TFRS 16 下，與 TAS 17 基本上沒有變化.出租人將繼續沿用與 TAS 17 中使用之相似原則，將租賃分類為營業租賃或融資租賃。

本公司及子公司之管理階層仍在評估該財務報導準則適用後相關財務報表影響數。

（五）重要會計政策

編製期中財務報表所依據之會計政策及方法與西元 2018 年度合併財務報表編製所採用之會計原則相同。除因適用 TFRS 15「客戶合約之收入」及 TAS 20「政府補助之會計及政府輔助之揭露」導致會計政策變動如下：

收入認列

銷貨收入

銷售商品之收入通常於交付商品控制權移轉予客戶之時間點認列。收入按扣除退貨、折扣、免稅額及向客戶報價後所提供商品之已收或應收對價(不包括增值稅)之金額計價。

政府補助

政府補助於可合理確信企業將遵循政府補助所附加之條件，且將可收到該項補助時認列。與資產有關之政府補助，做為該資產帳面價值之減項，於資產耐用年限內透過折舊費用之減少將補助認列於損益。若政府補助之性質係補償發生之費用，則在相關費用發生期間將政府補助認列為當期損益。

二、功能性貨幣轉換

本公司於本期將功能性貨幣自泰銖改為美金，因稅務局公佈稅收法修正案(第 50 號) B.E. 2562 允許公司或法律合夥企業在計算企業所得稅時使用泰銖以外的貨幣。因此，本公司能夠降低會計和稅務報告準備財務資訊之成本。此外，本公司越來越普遍使用美金購買原材料、銷售商品及融資。因此，根據泰國會計準則第 21 號“匯率變動之影響”的要求，本公司之管理階層決定變更將功能性貨幣自西元 2019 年 1 月 1 日起自泰銖改為美金，以反映公司財務報表中的實際經營成果及財務狀況。

三、現金及約當現金

(單位：泰銖仟元)

	合併財務報表		個體財務報表	
	2019 年 3 月 31 日	2018 年 12 月 31 日	2019 年 3 月 31 日	2018 年 12 月 31 日
現金	$ 6,341	$ 2,186	$ 254	$ 253
金融機構存款	4,585,917	4,056,254	73,323	820,957
現金及約當現金	$ 4,592,258	$ 4,058,440	$ 73,577	$ 821,210

截至西元 2019 年 3 月 31 日，金融機構銀行存款及定期存款年利率介於 0.1%至 6.0%之間(西元 2018 年 12 月 31 日：每年介於 0.1%至 6.0%之間)。

四、短期投資

(單位：泰銖仟元)

	合併財務報表			
	2019 年 3 月 31 日		2018 年 12 月 31 日	
	成本	公允價值	成本	公允價值
結構性存款	$ 236,220	$ 236,625	$ 851,720	$ 852,665
短期投資合計	$ 236,220	$ 236,625	$ 851,720	$ 852,665

截至西元 2019 年 3 月 31 日，結構性存款之年利率介於 3.8%至 4.0%，並於西元 2019 年 6 月到期。(西元 2018 年 12 月 31 日：每年介於 1.0%至 4.3%)

五、關係人交易

本期本公司及子公司與關係人間有重大交易往來。該等交易基於正常交易實質及正常商業形式，且經由本公司及子公司與關係人同意。

關係人名稱與本公司之關係彙總如下：

關係人名稱	與本公司之關係
金寶電子工業股份有限公司(金寶電子)	母公司
Logistar International Holding Co., Ltd. (Logistar)	子公司
泰金寶光電(蘇州)有限公司(泰金寶光電)	子公司
泰金寶電通股份有限公司(泰金寶電通)	子公司
泰金寶科技(蘇州)有限公司(泰金寶科技)	子公司
泰金寶電通(蘇州)有限公司(泰金寶電通(蘇州))	子公司
Cal-Comp (Malaysia) SDN.BHD. (Cal Comp (Malaysia))	子公司
Cal-Comp Precision (Singapore) Limited (Cal-Comp Precision (Singapore))	子公司
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. (泰金寶電子(巴西))	子公司
Cal-Comp Electronics de Mexico Co., S.A.de C.V. (泰金寶電子(墨西哥))	子公司
Cal-Comp Electronics (USA) Co., Ltd. (泰金寶電子(美國))	子公司
Cal-Comp Precision (Thailand) Limited (Cal-Comp Precision (Thailand))	子公司
Cal-Comp Holding (Brasil) S.A.	子公司
Qbit Semiconductor Holding Ltd.	子公司
Cal-Comp (India) Private Limited	子公司
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	子公司
Cal-Comp Precision (Malaysia) Sdn. Bhd. (Cal-Comp Precision (Malaysia))	子公司(由另一子公司持有)
泰金寶精密(東莞)有限公司	子公司(由另一子公司持有)
泰金寶精密(吳江)有限公司	子公司(由另一子公司持有)
泰金寶精密(菲律賓)有限公司	子公司(由另一子公司持有)
泰金寶精密(岳陽)有限公司	子公司(由另一子公司持有)
Cal-Comp USA (Indiana),Inc.	子公司(由另一子公司持有)

關　係　人　名　稱	與本公司之關係
Cal-Comp USA (San Diego),Inc.	子公司(由另一子公司持有)
Cal-Comp Industria de Semicondutores S.A.	子公司(由另一子公司持有)
通寶半導體設計有限公司(通寶半導體)	子公司(由另一子公司持有)
ICKP (Beijing) Technology Development Co., Ltd.	子公司(由另一子公司持有)
泰金寶光電(岳陽)有限公司	子公司(由另一子公司持有)
Cal-Comp Technology (Philippines),Inc.	關聯企業
三緯國際立體列印科技股份有限公司(三緯國際)	關聯企業
PChome (Thailand) Co.,Ltd.	關聯企業
麗寶大數據股份有限公司(麗寶大數據)	關聯企業
New Era Al Robotic Limited	關聯企業
Daviscomms (S) Pte Ltd. (Daviscomms)	關聯企業(子公司所持有)
上海創格教育科技有限公司(上海創格)	關聯企業(子公司所持有)
XYZprinting Japan, Inc.(三緯國際(日本))	關聯企業之子公司
XYZprinting, Inc. (SAMOA) (三緯國際(Samoa))	關聯企業之子公司
XYZprinting, Inc. (USA) (三緯國際(美國))	關聯企業之子公司
XYZprinting Netherlands B.V. (三緯國際(荷蘭))	關聯企業之子公司
XYZprinting (Suzhou) Co., Ltd.(三緯國際(蘇州))	關聯企業之子公司
XYZprinting (Thailand) Co., Ltd.(三緯國際(泰國))	關聯企業之子公司
新麗(上海)網絡科技有限公司	關聯企業之子公司
XYZlife (Philippines) Inc.	關聯企業之子公司
Cal-Comp Big Data International Ltd.	關聯企業之子公司
New Era AI Robotic Inc.	關聯企業之子公司
Kinpo Electronics (Philippines), Inc. (Kinpo Electronics (Philippines))	關聯企業之子公司
金寶生物科技股份有限公司(金寶生技)	母公司之子公司
凱碩科技股份有限公司(凱碩科技)	母公司之子公司
CastleNet Technology (BVI), Inc.	母公司之子公司
CastleNet Technology Incorporation	母公司之子公司
Crownpo Technology, Inc.	母公司之子公司
東莞凱寶電子有限公司	母公司之子公司
Forward International Ltd.	母公司之子公司
吉寶投資股份有限公司	母公司之子公司
金寶電子(中國)有限公司(金寶電子(中國))	母公司之子公司
Kinpo International Ltd.(金寶國際)	母公司之子公司
Kingbolt International (Singapore) Pte. Ltd.	母公司之子公司
Lipo Holding Co., Ltd.	母公司之子公司

關係人名稱	與本公司之關係
LIZ Electronics (Kunshan) Co., Ltd.	母公司之子公司
LIZ Electronics (Nantong) Co., Ltd.	母公司之子公司
Ranashe International Ltd.	母公司之子公司
Tien-Cheng Advanced Materials Co., Ltd.	母公司之子公司
康舒科技股份有限公司(康舒)	關係人
Ascendant Private Equity Investment, Ltd.	關係人
東琳精密股份有限公司	關係人
Fellow Inc.	關係人
金仁寶管理服務股份有限公司(金仁寶管理服務)	關係人
Instituto Cal-comp De Tecnologia	關係人
Metal Component Engineering Limited	關係人
憶正科技股份有限公司	關係人
Mojoose Inc.	關係人
Nexa3D Inc.	關係人
Teleport Access Service, Inc.	關係人
iHELPER Inc.	關係人
Ruten Singapore Pte. Ltd.	關係人
Longsys Electronics (HK) Co., Ltd.	關係人
PHISON Electronics Corp.	關係人
仁寶電腦工業股份有限公司	本公司董事為該公司董事

與關係人間之交易資訊彙總如下：

（單位：泰銖百萬元）

	1月1日至3月31日				
	合併財務報表		個體財務報表		
	2019年	2018年	2019年	2018年	價格政策
與子公司之交易事項					
(合併消除交易事項)					
銷貨收入	$ -	$ -	$ 5,848	$ 5,406	約定價格
其他收入	-	-	37	29	合約價格
購料	-	-	1,546	1,261	約定價格
購置不動產、廠房及設備	-	-	30	19	成本
與關聯企業之交易事項					
銷貨收入	$ 84	$ 99	$ 82	$ 98	約定價格
出售不動產、廠房及設備	1	-	-	-	帳面值加價
其他收入	1	1	-	-	合約價格
其他費用	13	21	-	-	合約價格
與關係人交易事項					
銷貨收入					
Kinpo Electronics (Philippines)	$ 388	$ 207	$ -	$ -	約定價格
凱碩科技	385	246	385	246	約定價格
其他關係人	34	25	1	-	約定價格
出售不動產、廠房及設備	8	1	-	-	帳面值加價
其他收入	1	1	-	-	合約價格
購料	279	239	223	175	約定價格
購置不動產、廠房及設備	16	2	16	2	成本
其他費用	51	31	-	-	合約價格

Logistar 大部分之銷貨收入主係將向本公司及子公司購買之存貨銷售予第三人，並向其收款。

截至西元 2019 年 3 月 31 日及 2018 年 12 月 31 日止，因上述交易而產生之資產負債餘額分別如下：

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
應收帳款及其他應收款-關係人（附註六）				
子公司	$ -	$ -	$ 3,352,695	$ 3,367,978
關係人	901,831	861,259	826,345	798,316
關聯企業	1,288,046	1,120,678	774,871	686,932
小計	$ 2,189,877	$ 1,981,937	$ 4,953,911	$ 4,853,226
其他長期應收款-關係人（附註六）				
子公司	$ -	$ -	$ 2,544,098	$ 2,738,865
小計	$ -	$ -	$ 2,544,098	$ 2,738,865
應付帳款及其他應付款-關係人（附註十六）				
子公司	$ -	$ -	$ 656,923	$ 644,786
關係人	33,612	33,795	23,265	23,704
關聯企業	365,968	424,161	181,603	199,227
小計	$ 399,580	$ 457,956	$ 861,791	$ 867,717

本公司於 2018 年度與泰金寶電子(巴西)及泰金寶電子(美國)簽訂協議 5 年內無意圖收回債務，自西元 2018 年 1 月 1 日起生效，金額分別計美金 45 百萬元及 40 百萬元。因此，本公司將前述應收帳款重分類至長期資金融通款。

長期資金融通-關係人

截至西元 2019 年 3 月 31 日止，本公司對關係人長期資金融通款之餘額如下：

（單位：泰銖仟元）

		合併財務報表			
關係人長期融資	關係	2019年1月1日	增加	換算調整數	2019年3月31日
三緯國際	關聯企業	$ 118,093	$ -	17	$ 118,110
		$ 118,093	$ -	17	$ 118,110

三緯國際於 2018 年度與本公司中華人民共和國之子公司泰金寶光電簽定長期資金融通協議。上述對三緯國際之資金貸與係以人民幣計價，以年利率 2.05%收取利息，並將於西元 2023 年 1 月到期。

（單位：泰銖仟元）

		個體財務報表			
關係人長期融資	關係	2019年1月1日	增加	換算調整數	2019年3月31日
Cal-Comp Industria de Semicondutores S.A.	子公司（由另一子公司持有）	$ 242,136	$ -	($ 4,761)	$ 237,375
Cal-Comp Precision (Philippines), Inc.	子公司（由另一子公司持有）	645,696	-	(12,698)	632,998
		$ 887,832	$ -	($ 17,459)	$ 870,373

本公司提供Cal-Comp Industria de Semicondutores S.A.之長期資金融通係以美金計價，且將於西元2023年6月到期。本公司提供泰金寶精密(菲律賓)有限公司之長期資金融通係以美金計價，且參照一年期倫敦銀行同業拆放利率加1.05%收取利息，於西元2023年8月到期。

董事及管理階層酬勞

西元2019年及2018年1月1日至3月31日本公司及子公司支付予董事及管理階層之員工福利等費用如下：

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年	2018年	2019年	2018年
短期員工福利	$ 22,200	$ 18,341	$ 6,915	$ 6,915
退休後員工福利	278	209	54	54
股份基礎給付	89	-	55	-
小計	$ 22,567	$ 18,550	$ 7,024	$ 6,969

六、應收帳款及其他應收款

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
應收帳款-關係人：				
未逾期	$ 1,227,210	$ 1,313,365	$ 3,800,495	$ 4,098,992
逾期				
1個月內	225,008	251,865	229,066	174,961
1-2月	134,002	87,903	191,564	60,670
2-3月	122,101	80,837	107,779	141,249
3-6月	250,793	116,602	323,291	198,969
6-12月	138,071	40,293	222,388	43,196
超過12個月	2,800	2,591	-	31
小計	2,099,985	1,893,456	4,874,583	4,718,068
應收帳款-非關係人：				
未逾期	18,229,610	19,397,461	8,887,297	10,016,599
逾期				
1個月內	2,430,395	1,454,331	1,950,122	969,828
1-2月	601,561	460,306	557,770	249,383
2-3月	182,400	14,775	172,106	2,899
3-6月	21,923	105,769	19,531	369
6-12月	94,123	331	178	66
超過12個月	67,037	68,375	65,995	67,312
小計	21,627,049	21,501,348	11,652,999	11,306,456
減：備抵壞帳	(47,724)	(53,468)	(40,899)	(49,924)
淨額	21,579,325	21,447,880	11,612,100	11,256,532
應收帳款合計	23,679,310	23,341,336	16,486,683	15,974,600
其他應收款：				
-關係人	89,892	88,481	79,328	135,158
-非關係人	1,503,295	1,378,541	541,565	500,048
其他應收款合計	1,593,187	1,467,022	620,893	635,206
應收帳款及其他應收款總計	$ 25,272,497	$ 24,808,358	$ 17,107,576	$ 16,609,806

上述西元 2019 年 3 月 31 日及 2018 年 12 月 31 日之其他應收款-非關係人為暫付款，其設立原因係因買價或售價中特定費用可轉嫁予供應商或客戶，或因本公司及子公司尚未收到其退回予供應商重新修改製作之存貨/原材料。

七、備抵存貨跌價損失

西元 2019 年 1 月 1 日至 3 月 31 日備抵存貨跌價損失金額變動情形如下：

（單位：泰銖仟元）

	合併財務報表	個體財務報表
西元2019年1月1日	$ 278,835	$ 146,457
加：本期提列數	4,750	-
減：本期迴轉數	(11,984)	-
換算調整數	(5,144)	(2,880)
西元2019年3月31日	$ 266,457	$ 143,577

八、其他流動資產

截至 2019 年 3 月 31 日及 2018 年 12 月 31 日止餘額：

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
應收貨款-模具	$ 150,610	$ 136,094	$ 108,698	$ 109,586
加值稅	253,443	241,054	214,951	184,891
衍生性金融資產-流動	80,177	2,084	-	-
其他	378,046	327,997	108,807	82,062
合計	$ 862,276	$ 707,229	$ 432,456	$ 376,539

九、採權益法之投資-關聯企業

(一)關聯企業明細

（單位：泰銖仟元）

公司名稱	主要營業項目	設立所在地	合併財務報表 投資比例 2019年3月31日	合併財務報表 投資比例 2018年12月31日	合併財務報表 成本法 2019年3月31日	合併財務報表 成本法 2018年12月31日	合併財務報表 權益法 2019年3月31日	合併財務報表 權益法 2018年12月31日
			%	%				
Daviscomms *	電信產品設計與製造	新加坡	20.00	20.00	94,010	95,896	80,075	88,306
上海創格 **	教育網路產品研發	中國	43.53	43.53	8,567	8,739	3,603	4,398
Pchome(Thailand) Co.,Ltd.	電子貿易服務之提供	泰國	32.50	32.50	31,861	32,500	12,536	14,479
Cal-Comp Technology (Philippines),Inc.	電子產品之製造	菲律賓	19.19	19.19	774,554	790,091	1,074,263	1,014,452
合計					$ 908,992	$ 927,226	$ 1,170,477	$ 1,121,635

*係由Cal-Comp Precision (Singapore) 持有
**係由泰金寶光電持有

（單位：泰銖仟元）

公司名稱	主要營業項目	設立所在地	個體財務報表					
			投資比例		成本法		權益法	
			2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
			%	%				
Pchome(Thailand) Co.,Ltd.	電子貿易服務之提供	泰國	32.50	32.50	$ 31,861	$ 32,500	$ 12,536	$ 14,479
Cal-Comp Technology (Philippines),Inc.	電子產品之製造	菲律賓	19.19	19.19	774,554	790,091	1,074,263	1,014,452
合計					$ 806,415	$ 822,591	1,086,799	1,028,931

該關聯企業因投資淨值為負數，故於財務狀況表揭露為”備抵權益法投資關聯企業”，詳下表：

（單位：泰銖仟元）

公司名稱	主要營業項目	設立所在地	合併財務報表/個體財務報表					
			投資比例		成本法		權益法	
			2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
			%	%				
三緯國際	電子產品之製造	台灣	46.40	46.40	$ 452,718	$ 461,799	53,069	26,137
麗寶大數據	醫療器材、資料處理及電子資訊供應服務	台灣	50.00	50.00	344,859	351,776	31,192	1,976
New Era AI Robotic Limited	機器人革新研究與發展	開曼群島	50.00	50.00	66,403	67,735	51,670	28,298
合計					$ 863,980	$ 881,310	135,931	56,411

關聯企業投資成本之改變係來自功能性貨幣轉換為表達貨幣之匯率差額。

(二)綜合損益之份額

本公司及子公司本年度按持股比例認列於合併財務報表及個體財務報表之投資關聯企業損益資訊如下：

（單位：泰銖仟元）

公司名稱	合併財務報表			
	投資關聯企業利益(損失)		採用權益法認列關聯企業之其他綜合損益份額	
	2019年	2018年	2019年	2018年
Daviscomms	$ 1,061	$ 683	($ 7,495)	$ 1,481
上海創格	(702)	-	-	-
三緯國際	(26,565)	(14,808)	(623)	(165)
Pchome(Thailand) Co.,Ltd.	(1,943)	(1,420)	300	-
麗寶大數據	(28,778)	(31,039)	(201)	683
New Era AI Robotic Limited	(23,798)	(12,080)	96	2,428
Cal-Comp Technology (Philippines),Inc.	79,051	39,704	(44)	-
合計	($ 1,674)	($ 18,960)	($ 7,967)	$ 4,427

（單位：泰銖仟元）

公司名稱	個體財務報表			
	投資關聯企業利益(損失)		採用權益法認列關聯企業之其他綜合損益份額	
	2019年	2018年	2019年	2018年
三緯國際	($ 26,565)	($ 14,808)	($ 623)	($ 165)
Pchome(Thailand) Co.,Ltd.	(1,943)	(1,420)	300	-
麗寶大數據	(28,778)	(31,039)	(201)	683
New Era Al Robotic Limited	(23,798)	(12,080)	96	2,428
Cal-Comp Technology (Philippines),Inc.	79,051	39,704	(44)	-
合計	($ 2,033)	($ 19,643)	($ 472)	$ 2,946

除三緯國際、麗寶大數據及Cal-Comp Technology (Philippines),Inc.外，本公司及子公司投資關聯企業係依據各關聯企業之管理階層所提供之未經會計師核閱之財務資訊為認列基礎。

本公司於西元2017年11月13日經董事會決議核准，出售新加坡子公司Cal-Comp Precision (Singapore)持有之關聯企業Daviscomms投資。目前該公司持續營運中。

十、 採權益法之投資-子公司

(一)投資子公司之個體財務報表詳下表：

（單位：泰銖仟元）

公司名稱	實收資本額		持股比例		成本法		權益法	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
			%	%				
泰金寶光電	人民幣547.15百萬元	人民幣547.15百萬元	100	100	1,907,518	1,945,781	4,036,942	4,035,082
泰金寶電通	新台幣69.92百萬元	新台幣69.92百萬元	100	100	202,673	204,835	176,094	158,208
泰金寶科技	人民幣73.05百萬元	人民幣73.05百萬元	100	100	331,910	338,568	827,605	841,955
泰金寶電通(蘇州)	人民幣239.60百萬元	人民幣239.60百萬元	100	100	1,103,337	1,125,509	36,406	39,762
Cal-Comp Precision (Singapoere)	星幣10.86百萬元	星幣10.86百萬元	100	100	945,052	964,009	119,095	292,384
Cal-Comp (Malaysia)	馬幣28.04百萬元	馬幣28.04百萬元	100	100	276,743	282,294	1,600,277	1,588,858
泰金寶電子(美國)	美金60.00百萬元	美金60.00百萬元	100	100	1,868,480	1,905,959	433,440	419,813
泰金寶電子(巴西)*	巴西幣165.02百萬元	巴西幣165.02百萬元	1	1	22,214	22,660	12,809	12,184
泰金寶電子(墨西哥)	披索141.18百萬元	披索141.18百萬元	100	100	304,027	310,125	485,652	488,157
Cal-Comp Precision (Thailand)	泰銖2,210.07百萬元	泰銖2,210.07百萬元	100	100	2,041,521	2,082,320	2,176,817	2,143,062
Cal-Comp Holding (Brasil) S.A.	巴西幣258.22百萬元	巴西幣258.22百萬元	100	100	2,494,748	2,544,789	2,312,258	2,221,149
Qbit Semicondutor Holding Ltd.	美金0.77百萬元	美金0.59百萬元	100	100	266,366	-	34,649	-
Cal-Comp (India) Private Limited	盧比32.23百萬元	盧比32.23百萬元	100	100	17,256	17,602	12,911	12,407
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	泰銖100.00百萬元	泰銖100.00百萬元	100	100	98,034	100,000	97,176	100,126
換算調整數					-	-	(253,157)	(401,557)
合計					$ 11,879,879	$ 11,844,451	$ 12,108,974	$ 11,951,590

*自本公司透過Cal-Camp Holding (Brasil) S.A.間接持有99%之泰金寶電子(巴西)，將其分類為採用權益法投資之子公司，且對該公司有控制權。

該子公司因投資淨值為負數，故於財務狀況表揭露為”備抵權益法投資子公司”，詳下表：

（單位：泰銖仟元）

公司名稱	實收資本額		持股比例		成本法		權益法	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
Logistar	美金40.05百萬元	美金30.05百萬元	100	100	$ 1,374,530	$ 1,077,604	$ 8,752,926	$ 8,846,777
Qbit Semiconductor Holding Ltd.	美金0.77百萬元	美金0.59百萬元	100	100	-	174,359	-	63,620
合計					$ 1,374,530	$ 1,251,963	$ 8,752,926	$ 8,910,397

子公司之投資成本改變係來自 Logistar 和 Qbit Semiconductor Holding Ltd. 之額外投資。此外，關聯企業投資成本之改變係來自功能性貨幣轉換為表達貨幣之匯率差額。

(二)綜合損益之份額

本公司本年度按持股比例認列於個體財務報表之投資子公司損益資訊如下：

（單位：泰銖仟元）

公司名稱	1月1日至3月31日 個體財務報表 投資子公司利益(損失)		採用權益法認列子公司之其他綜合損益份額	
	2019年	2018年	2019年	2018年
Logistar	($ 409,833)	($ 359,833)	($ 7,751)	$ 307,453
泰金寶光電	(10,448)	(57,914)	90,888	(36,022)
泰金寶電通	20,003	(926)	(1,053)	(11,000)
泰金寶科技	(15,173)	(30,520)	17,358	(6,144)
泰金寶電通(蘇州)	(4,818)	1,519	2,267	(1,536)
Cal-Comp Precision (Singapoere)	70,065	4,144	(7,355)	(7,045)
Cal-Comp (Malaysia)	20,975	21,650	21,285	5,885
泰金寶電子(美國)	11,470	16,215	10,205	(82,956)
泰金寶電子(巴西)	857	65,223	(44,899)	(130,842)
泰金寶電子(墨西哥)	(1,415)	6,568	8,442	10,469
Cal-Comp Precision (Thailand)	71,992	32,096	3,042	(74,054)
Cal-Comp Holding (Brasil) S.A.	98,426	(21,580)	35,088	(10,930)
Qbit Semicondutor Holding Ltd.	1,228	(27,152)	340	(3,940)
Cal-Comp (India) Private Limited	(22)	(1,737)	763	(882)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	(2,949)	-	1,978	-
國外營運機構財務報表換算之兌換差額	-	-	(21,777)	493
合計	($ 149,642)	($ 352,247)	108,821	($ 41,051)

本公司於西元 2014 年 2 月 26 日經董事會決議大陸地區子公司—泰金寶科技及泰金寶電通(蘇州)之合併，該計畫正進行中。

本公司於西元 2016 年 2 月 26 日經董事會決議核准精密集團的組織重整，本公司

將出售新加坡子公司 Cal-Comp Precision (Singapore)股權予另一泰國子公司 Cal-Comp Precision (Thailand)。主要目的係提高營運效率，該計畫正進行中。

本公司於西元 2017 年 2 月 22 日經董事會決議核准以不超過美金 10 百萬元額外投資於英屬維京群島之子公司 Logistar，以拓展業務，於本年度第一季，本公司投入資本計美金 10 百萬元。

本公司於西元 2017 年 5 月 12 日經董事會決議核准以不超過美金 10 百萬元投資位於開曼群島之子公司 Qbit Semiconductor Holding Ltd.，且本公司之增資後持股比例將不低於 55%，該投資案正進行中。

本公司於西元 2018 年 8 月 13 日經董事會決議核准下列投資：

- 核准以不超過美金 20 百萬元投資新設立於中華人民共和國之子公司泰金寶光電(岳陽)有限公司，以拓展開發印表機及其他電子產品之製造，於本年度第一季，本公司位於中華人民共和國之子公司泰金寶光電(蘇州)有限公司已投資新設立於中華人民共和國之泰金寶光電(岳陽)有限公司金額計人民幣 136 百萬元。
- 核准以不超過人民幣 10 百萬元透過位於泰國之子公司 Cal-Comp Precision (Thailand) Limited.投資新設立於中華人民共和國之子公司泰金寶精密(岳陽)有限公司，以拓展開發高精密塑膠零件。於本年度第一季，Cal-Comp Precision (Thailand) Limited.已投資新設立於中華人民共和國之子公司泰金寶精密(岳陽)有限公司金額計美金 1.4 百萬元。

本公司於西元 2018 年 11 月 12 日經董事會決議核准解散設立於印度之子公司 Cal-Comp (India) Private Limited，以減少集團不必要之開支及提高營運效率。

本公司於西元 2019 年 2 月 27 日經董事會決議核准以不超過美金 3 百萬元投資位於開曼之子公司 Qbit Semiconductor Holding Ltd.，本公司已於本年度第一季投入資本計美金 3 百萬元。

十一、 其他長期投資

（單位：泰銖仟元）

公司名稱	主要營業項目	設立所在地	投資比例(%) 2019年3月31日	投資比例(%) 2018年12月31日	合併財務報表 成本法 2019年3月31日	合併財務報表 成本法 2018年12月31日	合併財務報表 公允價值 2019年3月31日	合併財務報表 公允價值 2018年12月31日
			%	%				
Metal Component	電子產品製造	新加坡	10.11	10.11	$ 34,576	$ 35,269	$ 22,929	$ 26,558
減：未實現評價損失調整					(11,647)	(8,711)		
					22,929	26,558		
金仁寶管理服務*	商務諮詢	台灣	12.50	12.50	1,032	1,054		
憶正科技股份有限公司	電子產品製造	開曼群島	3.05	3.05	31,361	31,990		
減：備抵減損損失					(31,361)	(31,990)		
					-	-		
東琳精密股份有限公司	電子產品製造	台灣	7.65	7.65	481,616	491,277		
減：備抵減損損失					(255,124)	(260,241)		
					226,492	231,036		
Mojoose Inc.**	電子產品設計	美國	-	-	55,671	56,787		
Fellow Inc.***	機器人設計	美國	4.72	4.72	63,623	64,900		
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	152,769	155,833		
合計					$ 522,516	$ 536,168		

*係由泰金寶電通持有
**係由Logistar持有
***係由泰金寶電子(美國)持有

（單位：泰銖仟元）

公司名稱	主要營業項目	設立所在地	投資比例(%) 2019年3月31日	投資比例(%) 2018年12月31日	個體財務報表 成本法 2019年3月31日	個體財務報表 成本法 2018年12月31日	個體財務報表 公允價值 2019年3月31日	個體財務報表 公允價值 2018年12月31日
			%	%				
Metal Component	電子產品製造	新加坡	10.11	10.11	$ 34,576	$ 35,269	$ 22,929	$ 26,558
加：未實現評價損失調整					(11,647)	(8,711)		
					22,929	26,558		
憶正科技股份有限公司	電子產品製造	開曼群島	3.05	3.05	31,361	31,990		
減：備抵減損損失					(31,361)	(31,990)		
					-	-		
東琳精密股份有限公司	電子產品製造	台灣	7.65	7.65	481,616	491,277		
減：備抵減損損失					(255,124)	(260,241)		
					226,492	231,036		
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	152,769	155,833		
合計					$ 402,190	$ 413,427		

其他長期投資成本之改變係來自功能性貨幣轉換為表達貨幣之匯率差額。

臺灣上市公司京元電子股份有限公司與東琳精密股份有限公司主要股東，於西元2018年度向少數股東重新買入與東琳精密股份有限公司合併，然而京元電子股份有限公司與本公司協商重購買價格未果，因此京元電子股份有限公司已向法院申請裁定該重購買價格之公允價值，現由法院審理中。

十二、 不動產、廠房及設備

西元 2019 年 1 月 1 日至 3 月 31 日之不動產、廠房及設備變動表如下：

（單位：泰銖仟元）

	合併財務報表	個體財務報表
西元2019年1月1日帳面價值	$ 14,763,384	$ 8,032,586
本期增添-取得成本	416,706	338,579
本期出售-出售時帳面價值	(9,294)	(107)
本期折舊	(577,928)	(336,847)
換算調整數	(227,659)	(157,940)
西元2019年3月31日帳面價值	$ 14,365,209	$ 7,876,271

本公司之兩間子公司於本年度從當地政府取得約泰銖 452 百萬元之政府補助。如附註一(五)所述，補助款視為該資產帳面價值之減項。

十三、 無形資產

西元 2019 年 1 月 1 日至 3 月 31 日之無形資產變動表如下：

（單位：泰銖仟元）

	合併財務報表
西元2019年1月1日帳面價值	$ 112,842
本期增添-取得成本	31,361
本期攤銷	(6,870)
換算調整數	(2,207)
西元2019年3月31日帳面價值	$ 135,126

十四、 土地使用權

係兩家位於中華人民共和國之子公司之土地使用權，其權利期間為 50 年。

（單位：泰銖仟元）

	合併財務報表
西元2019年1月1日帳面價值	$ 64,904
本期攤銷	(458)
換算調整數	7
西元2019年3月31日帳面價值	$ 64,453

十五、 短期借款

本公司及子公司短期借款包含向當地銀行及海外金融機構之當地貨幣及外幣計價借款。短期借款主要係三個月內到期償還之借款，年利率為 1.5%~4.3%(西元 2018 年 12 月 31 日：年利率為 1.3%~4.9%)。

十六、 應付帳款及其他應付款

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
應付帳款-關係人	$ 203,136	$ 254,402	$ 665,206	$ 651,267
應付帳款-非關係人	20,899,341	22,954,067	12,448,889	13,226,267
預收款-關係人	196,444	203,554	196,585	216,450
應付利息	29,980	26,148	6,608	8,928
應付費用	1,114,696	1,287,300	241,504	265,011
其他應付款	684,292	480,963	215,317	145,746
合計	$ 23,127,889	$ 25,206,434	$ 13,774,109	$ 14,513,669

上述應付款項之付款將因貨物出售之價格、特別約定及條件而有所調整。

十七、 其他流動負債

截至西元2019年3月31日及2018年12月31日止餘額：

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
預收貨款-模具	$ 195,516	$ 167,864	$ 929	$ 948
待結清款項	47,407	18,262	24,581	7,326
應付加值稅	31,873	76,486	-	-
以公允價值衡量之金融負債	5,324	711	-	-
其他	142,188	198,672	21,532	24,077
合計	$ 422,308	$ 461,995	$ 47,042	$ 32,351

十八、 長期借款

（單位：泰銖仟元）

	合併財務報表	
	2019年3月31日	2018年12月31日
長期借款	$ 6,139,373	$ 6,263,100
減：一年內到期之長期借款	-	-
長期借款-扣除一年內到期部分	$ 6,139,373	$ 6,263,100

西元2019年1月1日至3月31日之長期借款變動如下：

（單位：泰銖仟元）

	合併財務報表
1月1日	$ 6,263,100
換算調整數	(123,727)
3月31日	$ 6,139,373

西元2017年3月23日，本公司及子公司Logistar作為共同借款人，與金融機

構簽署 3 年期聯貸融資合約，借款金額為美金 216 百萬元，到期後可再延長 2 年，借款之目的為償還既有借款與增加營運資金。上述共同借款融資依合約提及之借款利率付息並應於借款首日起算 3 年後到期償還。

該共同借款融資合約條款包括要求本公司及子公司需符合協議之流動比率及財務負債比率。

西元 2018 年 4 月 12 日，本公司間接持有之子公司泰金寶精密(菲律賓)有限公司與金融機構簽署 3 年期融資合約，借款金額為美金 12 百萬元。借款之目的為增加營運資金以維持營運。上述融資依合約提及之借款利率付息並應於借款首日起算 3 年後到期償還。本公司已向金融機構提供融資保證信函。該間接持有之子公司於本年度已動撥美金 10 百萬元。

截至西元 2019 年 3 月 31 日，本公司及子公司信用額度尚有美金 28 百萬元(2018 年 12 月 31 日：美金 30 百萬元)可供使用。

十九、 所得稅/遞延所得稅資產(負債)

所得稅為預計向稅捐機關繳納之金額，其計算基礎為依據稅法之非屬投資獎勵部分之盈餘。海外子公司之所得稅，係依各該子公司依據其所在地之稅法規定之課稅所得額計算而得。

本公司西元 2019 年 1 月 1 日至 3 月 31 日之營業收入中屬於投資獎勵及非屬投資獎勵之部分分別為泰銖 18,662 百萬元(西元 2018 年 1 月 1 日至 3 月 31 日：泰銖 17,062 百萬元)及泰銖 200 百萬元(西元 2018 年 1 月 1 日至 3 月 31 日：泰銖 239 百萬元)。

本公司及子公司西元 2019 年及 2018 年 1 月 1 日至 3 月 31 日之所得稅費用列示如下：

(單位：泰銖仟元)

	合併財務報表		個體財務報表	
	1月1日至3月31日		1月1日至3月31日	
	2019年	2018年	2019年	2018年
當期所得稅：				
當期所得產生之所得稅	$ 48,988	$ 18,397	$ 3,762	$ 1,405
遞延所得稅：				
暫時性差異之原始產生及迴轉	(5,211)	(17,963)	(966)	1,336
損益表認列之所得稅費用	$ 43,777	$ 434	$ 2,796	$ 2,741

西元2019年及2018年1月1日至3月31日與其他綜合損益相關之所得稅金額列示如下：

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	1月1日至3月31日		1月1日至3月31日	
	2019年	2018年	2019年	2018年
遞延所得稅-備供出售金融資產評價損失	$ 616	($ 353)	$ 616	($ 353)
遞延所得稅-精算利益	(1,160)	(33)	(1,160)	(33)
合計	($ 544)	($ 386)	($ 544)	($ 386)

截至西元2019年3月31日止，本公司及子公司尚未使用之暫時性差異及課稅損失共計泰銖9,321百萬元(個體財務報表：泰銖6,383百萬元)（西元2018年12月31日：泰銖9,013百萬元，個體財務報表：泰銖6,073百萬元)，因預期未來無法實現，故本期未認列暫時性差異及課稅損失相關之遞延所得稅資產。

尚未使用之暫時性差異及課稅損失明細如下：

（單位：泰銖仟元）

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
2019年12月31日	$ 109,172	$ 109,156	$ -	$ -
2020年12月31日	124,734	124,716	-	-
2021年12月31日	249,095	249,195	-	-
2022年12月31日	98,858	96,537	-	-
2023年12月31日	111,578	111,562	-	-
2024年12月31日	29,946	-	-	-
2031年12月31日	137,143	139,894	-	-
2032年12月31日	225,299	229,818	-	-
2033年12月31日	328,457	335,045	-	-
2034年12月31日	313,568	319,858	-	-
2035年12月31日	321	327	-	-
2036年12月31日	207	211	-	-
2037年12月31日	285,708	291,439	-	-
合計	$ 2,014,086	$ 2,007,758	$ -	$ -

此外，本集團位於巴西及新加坡之子公司尚未使用之課稅損失金額為泰銖802百萬元(西元2018年12月31日：泰銖933百萬元)，該課稅損失並無期間限制，且預期在未來將可使用該課稅損失金額。

西元2019年3月31日因投資子公司產生之暫時性差異，未認列於遞延所得稅負債之金額為泰銖4,452百萬元(西元2018年12月31日：泰銖4,316百萬元)。

二十、 認股權證

本公司於西元 2019 年 2 月 25 日依員工股票選擇權方案(CCET-WC)，給予本公司及子公司之員工 225,000,000 單位之認股憑證。摘要如下：

給予單位	225,000,000 單位
保留股份	225,000,000 股
期間	自發行認股權憑證後 4 年
給與日	西元 2019 年 2 月 25 日
失效日	西元 2023 年 2 月 25 日
給與價格	$ - 泰銖
執行價格	$ 2.16 泰銖/每股
執行比例	每 1 認股權憑證為 1 普通股，執行比例可能下列狀況有所調整。
給予方式	根據在本公司及子公司任職之年資、經驗和員工未來之貢獻，CCET-WC 發行認股權證將直接提供經董事會決議之金額予本公司及子公司經董事與(或)董事會決議其之職位及責任符合資格之員工。董事會與（或）受董事會委託之人將決定任何與發行有關之條件及（或）其他細節，並提供新發行之股票，包括任何經核准之相關機構，以及與已發行認股權證有關且必要之任何其他行為。在 CCET-WC 下，沒有員工分配之認股權證超過已發行認股權證總額的 5%。
閉鎖期間	本次發行之 CCET-WC 認股權證將於給予日直接分配予員工且不超過認股權證已分配部分之 30%，認股權證可於給予日期起計 1 年後行使，且累計總額不超過 60%之分配部分應在發行日期 2 年後行使，共累計 100%。分配部分應在給予日期 3 年後行使。本公司將採書面協議給與所有在閉鎖期間獲配認股權憑證之員工。
行使期間	在閉鎖期間內，CCET-WC 之持有人可以自認股權證給予日起 1 年後於每 3 個月 10 日行使購買新發行之本公司普通股之權利。即每年 2 月 10 日、5 月 10 日、8 月 10 日及 11 月 10 日，直至認股權證到期，第一個行使日期為 2020 年 2 月 25 日，最後行使日期為認股權證的到期日，即 2023 年 2 月 25 日。如果最後行使日為假日，則認股權證到期日前之最後一個營業日為最後行使日。

選擇權公允價值為$0.24 泰銖/每股，此係將股價$1.805 泰銖(價格決定日)、執行價格$2.16 泰銖、預期波動率 25.26%、認股權存續期間 4 年及無風險利率 1.83%~1.99 代入 Black-Scholes 模型計算而得。

截至西元2019年3月31日及2018年12月31日止，本公司及子公司已認列資本公積-股份基礎給付金額如下：

（單位：泰銖仟元）

	合併財務報表/個體財務報表	
	2019年3月31日	2018年12月31日
資本公積-股份基礎給付-母公司	$ 110,331	$ 107,867
資本公積-股份基礎給付-子公司	50,016	49,980
	$ 160,347	$ 157,847

西元2019年1月1日至3月31日本公司及子公司認列員工認股權計劃之費用計泰銖2.5百萬元（個體財務報表：泰銖0.5百萬元）（西元2018年：泰銖0.04百萬元（個體財務報表：無））於員工福利費用。

截至西元2019年3月31日及2018年12月31日止，本公司未有尚未分配之認股權證。

二十一、每股盈餘

基本每股盈餘之計算係以可歸屬於母公司普通股股東之本年度淨利(排除其他綜合損益)除以年底流通在外加權平均股數。

稀釋每股盈餘之計算係以可歸屬於母公司普通股股東之本年度淨利(排除其他綜合損益)除以年底流通在外加權平均股數加上潛在可轉換普通股，此項計算假設所有可轉換普通股皆於年度開始日或發行日皆已轉換。

基本每股盈餘及稀釋每股盈餘計算請詳下：

	1月1日至3月31日					
	個體財務報表					
	本期損益		普通股流通在外加權平均股數		每股盈餘	
	2019年	2018年	2019年	2018年	2019年	2018年
	（泰銖仟元）	（泰銖仟元）	（仟股）	（仟股）	（泰銖元）	（泰銖元）
基本每股盈餘						
歸屬於母公司普通股股東之本期淨利(損)	$ 85,737	($ 249,507)	4,554,644	4,554,644	$ 0.02	($ 0.05)
具稀釋作用之潛在普通股之影響數						
認股權證	-	-	-	-		
稀釋每股盈餘						
認股權轉換後歸屬於母公司普通股股東之淨利	$ 85,737	($ 249,507)	4,554,644	4,554,644	$ 0.02	($ 0.05)

西元2019及2018年1月1日至3月31日，本公司所持有之認股權執行價格及其公允價值高於本公司普通股平均市場價格。

二十二、部門別資訊

本公司及子公司依據產品及服務項目劃分應報導部門，且於本期間並無改變。

本公司及子公司西元2019年及2018年1月1日至3月31日營運部門損益資訊分別列示如下：

（單位：泰銖百萬元）

	2019年1月1日至3月31日				
	電腦週邊產品	電信產品	部門總計	沖銷	合併
銷貨收入					
-外部顧客	$ 15,525	$ 10,225	$ 25,750	$ -	$ 25,750
-內部部門	9,050	461	9,511	(8,621)	890
	$ 24,575	$ 10,686	$ 35,261	($ 8,621)	$ 26,640
部門別利益	$ 877	285	$ 1,162	$ -	$ 1,162
其他收入					201
管理費用					(979)
投資關聯企業損失					(2)
財務費用					(265)
稅前淨利					117
所得稅費用					(44)
本期淨利					$ 73

（單位：泰銖百萬元）

	2018年1月1日至3月31日				
	電腦週邊產品	電信產品	部門總計	沖銷	合併
銷貨收入					
-外部顧客	$ 17,066	$ 6,947	$ 24,013	$ -	$ 24,013
-內部部門	7,997	311	8,308	(7,731)	577
	$ 25,063	$ 7,258	$ 32,321	($ 7,731)	$ 24,590
部門別利益	$ 724	($ 57)	$ 667	$ -	$ 667
其他收入					42
管理費用					(790)
投資關聯企業損失					(19)
財務費用					(164)
稅前淨損					(264)
所得稅費用					-
本期淨損					($ 264)

二十三、承諾及或有事項

(一)資產承諾

截至西元2019年3月31日止，本公司及子公司承諾購置設備及建造廠房計泰銖423百萬元、美金13百萬元及菲幣8百萬元(個體財務報表：泰銖442百萬元及美金1百萬元)(西元2018年12月31日：泰銖92百萬元、日幣2

百萬元、人民幣1百萬元及菲幣585百萬元(個體財務報表：泰銖63百萬元))。

(二)營業租賃承諾

本公司及子公司不可取消租賃合約於未來年度之最低應付租賃款如下：

(單位：泰銖百萬元)

	合併財務報表		個體財務報表	
	2019年3月31日	2018年12月31日	2019年3月31日	2018年12月31日
應付：				
不超過1年	$ 139	$ 231	$ 10	$ 17
超過1年但不超過5年	287	281	-	-
超過5年	3	7	-	-

(三)其他承諾

截至西元2019年3月31日及2018年12月31日止，本公司及子公司對三間子公司之不可取消之承諾金額計新台幣30百萬元、馬幣22百萬元及盧比104百萬元。

(四)模具生產合約

截至西元2019年3月31日止，本公司與本地及海外供應商簽訂模具生產合約分別為泰銖3百萬元及美金3百萬元(西元2018年12月31日：泰銖5百萬元及美金3百萬元)。

(五)保證事項

截至西元2019年3月31日止，因正常業務需要由銀行開立之關稅保證信函約當泰銖430百萬元、人民幣100百萬元及馬幣1百萬元(個體財務報表：泰銖423百萬元)(西元2018年12月31日：泰銖355百萬元、馬幣1百萬元及人民幣100百萬元(個體財務報表：泰銖350百萬元))，並由本公司及子公司之主要股東發函予借款銀行確認額度。

(六)以交易為目的之外幣資產及負債

本公司淨外幣資產及負債未以衍生性金融商品進行避險之金額如下:

	2019年3月31日		
外幣	金融資產	金融負債	平均匯率
	(百萬元)	(百萬元)	(美金兌每單位外幣)
泰銖	$ 636	$ 7,189	0.031
日幣	-	22	0.009

	2018年12月31日		
外幣	金融資產	金融負債	平均匯率
	（百萬元）	（百萬元）	（泰銖兌每單位外幣）
美金	$ 645	$ 551	32.45
日幣	-	27	0.29

子公司尚未結清之遠期外匯合約彙總如下：

	2019年3月31日				
			合約利率		
外幣	買入總額	賣出總額	買入	賣出	合約到期日
	（百萬元）	（百萬元）			
美金	$ 148	$ -	1美元兌3.74 - 3.90巴西幣	-	2019年4月-5月

	2018年12月31日				
			合約利率		
外幣	買入總額	賣出總額	買入	賣出	合約到期日
	（百萬元）	（百萬元）			
美金	$ 116	$ -	1美元兌3.87-3.88巴西幣	-	2019年1月-2月

上述遠期外匯合約之公允價值請詳附註八及附註十七所述。

二十四、公允價值衡量之金融工具

除無法取得公允價值之金融工具係用成本法或收入計算法衡量外，本公司及子公司依照相關財務報導準則使用市價法作為其金融資產及負債之後續衡量。

公允價值等級

為衡量上述金融工具之公允價值所採用之評價技術，本公司及子公司依照 *TFRS 13 公允價值衡量*定義各等級如下：

第一等級：該等級之輸入值係指工具於活絡市場中，相同工具之活絡市場公開報價。

第二等級：該等級之輸入值係指除活絡市場公開報價以外之可觀察價格，包括直接(如價格)或間接(如自價格推導而來)自活絡市場取得之可觀察輸入值。

第三等級：該等級之輸入值係指衡量公允價值之投入參數並非根據市場可取得之可觀察輸入值，例如未來現金流量。

本公司及子公司以公允價值衡量之金融工具，依資產及負債之性質，及公允價值等級之基礎分類如下：

（單位：泰銖仟元）

合併財務報表				
	2019年3月31日			
	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
結構性存款	$ -	$ 236,625	$ -	$ 236,625
備供出售之金融資產				
權益證券	22,929	-	-	22,929
遠期外匯合約	-	80,177	-	80,177
按公允價值衡量之金融負債				
遠期外匯合約	-	5,324	-	5,324

（單位：泰銖仟元）

合併財務報表				
	2018年12月31日			
	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
結構性存款	$ -	$ 852,665	$ -	$ 852,665
備供出售之金融資產				
權益證券	26,558	-	-	26,558
遠期外匯合約	-	2,084	-	2,084
按公允價值衡量之金融負債				
遠期外匯合約	-	711	-	711

（單位：泰銖仟元）

個體財務報表				
	2019年3月31日			
	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
備供出售之金融資產				
權益證券	$ 22,929	$ -	$ -	$ 22,929

（單位：泰銖仟元）

個體財務報表				
	2018年12月31日			
	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
備供出售之金融資產				
權益證券	$ 26,558	$ -	$ -	$ 26,558

第二等級之評價技術及輸入值

衍生性金融負債之公允價值係用未來現金流量折現模型及評估模型作為評價技術，所使用之可觀察輸入值大部分可在活絡市場取得，例如各外幣之即期匯率及利率曲線。

二十五、期後事項

(一)勞動保護法（第 7 號）B.E. 2562 於西元 2019 年 4 月 5 日在皇家公告上發布。此新勞動保護法為那些持續不間斷工作二十年以上之勞工規定新的退職支付比例，員工有權按最新工資率領取不低於 400 天之補償金。該法律自西元 2019 年 5 月 5 日起生效。此變更被視為退職後福利計劃修正案，因此本公司之額外長期員工福利負債為泰銖 61 百萬元。本公司將於法律生效日（即西元 2019 年第二季）將過去之服務成本帳列於損益表中之費用以反映法律改變之影響。

(二)西元 2019 年 4 月 26 日，本公司於 2019 年度股東常會決議核准向本公司普通股股東分配每股泰銖 0.09 元之股利，以分配西元 2018 年度之利潤。本公司已發放期中現金股利每股泰銖 0.06 元或總額為泰銖 273 百萬元，餘盈餘分配現金股利計每股泰銖 0.03 元或總額為泰銖 137 百萬元，將於西元 2019 年 5 月 16 日發放。

(三)本公司於西元 2019 年 5 月 14 日經董事會決議核准下列事項：

- 核准解散清算投資於馬來西亞之子公司，主因客戶計劃將其製造基地遷至泰國。因此本公司決定解散清算該子公司以提高集團營運效率，預計將於 2021 年第四季完成解散清算事宜。
- 核准以不超過美金 40 百萬元之債務轉換為股權投資位於美國之子公司 Cal-Comp Electronics（USA）Co., Ltd.，以利未來擴展業務。預計將於西元 2019 年第四季內完成增資。

二十六、功能性貨幣財務報表

以功能性貨幣為美金之截至西元2019年3月31日之財務狀況表及西元2019年1月1日至3月31日損益表如下：

泰金寶科技股份有限公司及子公司

財務狀況表

（單位:美金仟元）

	合併財務報表	個體財務報表
	2019年3月31日	2019年3月31日
資產		
流動資產		
現金及約當現金	$ 144,358	$ 2,313
短期投資	7,438	-
應收帳款與其他應收款	794,440	537,776
存貨淨額	471,505	314,382
預付貨款	2,740	1,625
其他流動資產	27,106	13,595
流動資產小計	1,447,587	869,691
非流動資產		
受限制銀行存款	524	-
投資關聯企業淨額	36,794	34,163
投資子公司淨額	-	380,645
其他長期投資淨額	16,425	12,643
其他長期應收款	-	79,974
長期資金融通款-關係人	3,713	27,360
不動產、廠房及設備淨額	451,570	247,590
商譽	1,511	-
其他無形資產	4,248	-
遞延所得稅資產	3,383	393
淨確定福利資產-非流動	1,706	-
其他非流動資產		
土地使用權淨額	2,026	-
其他	7,921	40
非流動資產小計	529,821	782,808
資產總計	$ 1,977,408	$ 1,652,499

泰金寶科技股份有限公司及子公司

財務狀況表(續)

(單位:美金仟元)

	合併財務報表	個體財務報表
	2019年3月31日	2019年3月31日
負債		
流動負債		
短期借款	$ 479,003	$ 384,932
應付帳款及其他應付款	727,025	432,989
應付所得稅	2,370	332
其他流動負債	13,275	1,479
流動負債小計	1,221,673	819,732
非流動負債		
長期借款	192,991	-
長期員工福利準備	6,795	5,930
遞延所得稅負債	1,046	-
其他非流動負債	46	-
備抵權益法投資關聯企業	4,273	4,273
備抵權益法投資子公司	-	275,148
非流動負債小計	205,151	285,351
負債總計	1,426,824	1,105,083
股東權益		
股本		
核准股數為普通股4,979,068,075股，每股面值泰銖1元，發行股數為普通股4,554,643,575股，每股面值泰銖1元。	140,360	140,360
普通股發行溢價	104,358	104,358
資本公積-股份基礎給付	4,944	4,944
資本公積-認列對子公司所有權權益變動數	2,431	2,431
保留盈餘		
法定盈餘公積	15,751	15,751
未分配盈餘	324,288	324,288
其他股東權益合計數	(44,716)	(44,716)
歸屬於母公司業主之權益合計	547,416	547,416
非控制權益	3,168	-
股東權益總計	550,584	547,416
負債及股東權益合計	$ 1,977,408	$ 1,652,499

泰金寶科技股份有限公司及子公司

損　益　表

西元2019年1月1日至3月31日

（單位：美金仟元）

	合併財務報表	個體財務報表
	2019	2019
收益		
銷貨收入	$ 845,404	$ 598,577
兌換收益	2,393	1,864
衍生性金融商品評價利益	6,393	1,523
收益小計	854,190	601,964
費用		
銷貨成本	805,312	587,644
推銷費用	3,218	540
管理費用	30,914	2,777
兌換損失	2,567	10
費用小計	842,011	590,971
投資關聯企業及子公司前淨利	12,179	10,993
投資關聯企業損失	(53)	(65)
投資子公司損失	-	(4,749)
財務費用及所得稅前淨利	12,126	6,179
財務費用	(8,409)	(3,459)
稅前淨利	3,717	2,720
所得稅費用	(1,390)	(89)
本期淨利	$ 2,327	$ 2,631
淨利歸屬於：		
母公司業主	$ 2,631	$ 2,631
非控制權益	(304)	
	$ 2,327	
每股盈餘		（單位：美金元）
基本每股盈餘		
本期淨利	$ 0.0005	$ 0.0005
稀釋每股盈餘		
本期淨利	$ 0.0005	$ 0.0005

二十七、財務報表之核准

本期中財務報表已於西元 2019 年 5 月 14 日經本公司授權之董事會通過後發布。

附　件　五

Cal-Comp Electronics (Thailand) Public Company Limited
and its subsidiaries
Review report and consolidated interim financial statements
For the three-month period ended 31 March 2019

Independent Auditor's Report on Review of Interim Financial Information
To the Shareholders of Cal-Comp Electronics (Thailand) Public Company Limited

I have reviewed the accompanying consolidated statement of financial position of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries as at 31 March 2019, the related consolidated statements of income, comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, as well as the condensed notes to the consolidated financial statements. I have also reviewed the separate financial information of Cal-Comp Electronics (Thailand) Public Company Limited for the same period. Management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*. My responsibility is to express a conclusion on this interim financial information based on my review.

Scope of review

I conducted my review in accordance with Thai Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34 *Interim Financial Reporting*.

Emphasis of matters

I draw attention to the following matters:

a) As discussed in Note 2 to the consolidated interim financial statements, during the current period, the Company changes the new functional currency prospectively from 1 January 2019.

b) As discussed in Note 5 to the consolidated interim financial statements, the Company has substantial product sale and raw material purchase transactions with its subsidiaries and related companies.

My conclusion is not qualified on the aforementioned interim financial information.

Rungnapa Lertsuwankul
Certified Public Accountant (Thailand) No. 3516

EY Office Limited
Bangkok: 14 May 2019

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2019

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	31 March 2019	31 December 2018	31 March 2019	31 December 2018
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents	*3*	4,592,258	4,058,440	73,577	821,210
Current investments	*4*	236,625	852,665	-	-
Trade and other receivables	*5, 6*	25,272,497	24,808,358	17,107,576	16,609,806
Inventories	*7*	14,999,370	17,053,078	10,001,014	10,929,646
Advances payment for raw materials and molds		87,159	78,282	51,694	54,818
Other current assets	*8*	862,276	707,229	432,456	376,539
Total current assets		46,050,185	47,558,052	27,666,317	28,792,019
Non-current assets					
Restricted bank deposits		16,671	16,552	-	-
Investments in associates	*9*	1,170,477	1,121,635	1,086,799	1,028,931
Investments in subsidiaries	*10*	-	-	12,108,974	11,951,590
Other long-term investments	*11*	522,516	536,168	402,190	413,427
Other long-term receivables	*5*	-	-	2,544,098	2,738,865
Long-term loans to related parties	*5*	118,110	118,093	870,373	887,832
Property, plant and equipment	*12*	14,365,209	14,763,384	7,876,271	8,032,586
Goodwill		48,082	49,046	-	-
Intangible assets	*13*	135,126	112,842	-	-
Deferred tax assets		107,622	108,620	12,499	12,328
Plan assets for long-term employee benefits		54,278	52,105	-	-
Other non-current assets					
Land occupancy rights	*14*	64,453	64,904	-	-
Others		251,953	296,956	1,227	1,180
Total non-current assets		16,854,497	17,240,305	24,902,431	25,066,739
Total assets		62,904,682	64,798,357	52,568,748	53,858,758

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2019

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	31 March 2019	31 December 2018	31 March 2019	31 December 2018
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	*15*	15,237,915	14,796,493	12,245,345	12,587,459
Trade and other payables	*5, 16*	23,127,889	25,206,434	13,774,109	14,513,669
Income tax payable		75,394	86,815	10,562	8,255
Other current liabilities	*17*	422,308	461,995	47,042	32,351
Total current liabilities		38,863,506	40,551,737	26,077,058	27,141,734
Non-current liabilities					
Long-term loans	*18*	6,139,373	6,263,100	-	-
Provision for long-term employee benefits		216,146	208,379	188,630	182,797
Deferred tax liabilities		33,279	37,591	-	-
Other non-current liabilities		1,449	1,043	-	-
Provision for transaction under equity method of investments in associates	*9*	135,931	56,411	135,931	56,411
Provision for transaction under equity method of investments in subsidiaries	*10*	-	-	8,752,926	8,910,397
Total non-current liabilities		6,526,178	6,566,524	9,077,487	9,149,605
Total liabilities		45,389,684	47,118,261	35,154,545	36,291,339
Shareholders' equity					
Share capital					
Registered					
4,979,068,075 ordinary shares of Baht 1 each		4,979,068	4,979,068	4,979,068	4,979,068
Issued and fully paid-up share capital					
4,554,643,575 ordinary shares of Baht 1 each		4,554,644	4,554,644	4,554,644	4,554,644
Share premium		3,386,401	3,386,401	3,386,401	3,386,401
Capital reserve for share-based payment transaction	*20*	160,347	157,847	160,347	157,847
Capital surplus from change in shareholding in the subsidiaries		78,898	78,898	78,898	78,898
Retained earnings					
Appropriated - statutory reserve		511,111	511,111	511,111	511,111
Unappropriated		10,520,670	10,438,889	10,520,670	10,438,889
Other components of shareholders' equity		(1,797,868)	(1,560,371)	(1,797,868)	(1,560,371)
Equity attributable to owners of the Company		17,414,203	17,567,419	17,414,203	17,567,419
Non-controlling interests of the subsidiaries		100,795	112,677	-	-
Total shareholders' equity		17,514,998	17,680,096	17,414,203	17,567,419
Total liabilities and shareholders' equity		62,904,682	64,798,357	52,568,748	53,858,758
		-	-	-	-

The accompanying notes are an integral part of the financial statements.

Directors

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the three-month period ended 31 March 2019

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2019	2018	2019	2018
Revenues					
Sales	*5*	26,639,852	24,590,082	18,861,984	17,300,876
Exchange gains		-	159,329	-	175,173
Gain on financial derivatives		75,418	35,755	58,731	-
Other income	*5*	201,441	41,599	48,007	41,015
Total revenues		26,916,711	24,826,765	18,968,722	17,517,064
Expenses					
Cost of sales	*5*	25,376,486	23,811,032	18,517,465	17,188,184
Selling and distribution expenses		101,405	112,178	17,005	17,511
Administrative expenses	*5*	974,137	984,395	87,511	105,041
Exchange loss		80,893	-	328	-
Total expenses		26,532,921	24,907,605	18,622,309	17,310,736
Profit (loss) before share of loss from investments in associates and subsidiaries, finance cost and income tax expenses		383,790	(80,840)	346,413	206,328
Share of loss from investments in associates	*9*	(1,674)	(18,960)	(2,033)	(19,643)
Share of loss from investments in subsidiaries	*10*	-	-	(149,642)	(352,247)
Profit (loss) before finance cost and income tax expenses		382,116	(99,800)	194,738	(165,562)
Finance cost		(264,974)	(163,537)	(109,001)	(81,204)
Profit (loss) before income tax expenses		117,142	(263,337)	85,737	(246,766)
Income tax expenses	*19*	(43,777)	(434)	(2,796)	(2,741)
Profit (loss) for the period		73,365	(263,771)	82,941	(249,507)
Profit (loss) attributable to:					
Equity holders of the Company		82,941	(249,507)	82,941	(249,507)
Non-controlling interests of the subsidiaries		(9,576)	(14,264)		
		73,365	(263,771)		

(Unit: Baht)

Earnings per share	*21*				
Basic earnings per share					
Profit (loss) attributable to equity holders of the Company		0.02	-0.05	0.02	-0.05
Diluted earnings per share					
Profit (loss) attributable to equity holders of the Company		0.02	-0.05	0.02	-0.05

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 31 March 2019

(Unit: Thousand Baht)

		Consolidated financial statements		Separate financial statements	
	Note	2019	2018	2019	2018
Profit (loss) for the period		73,365	(263,771)	82,941	(249,507)
Other comprehensive income:					
Other comprehensive income to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of financial statements in foreign currency		116,316	(42,532)	-	-
Share of other comprehensive income from investment in associates	*9*	(7,967)	4,427	(472)	2,946
Share of other comprehensive income from investment in subsidiaries	*10*	-	-	108,821	(41,051)
Gain (loss) on changes in value of available-for-sale investments		(2,826)	1,767	(2,826)	1,767
Less: Income tax effect	*19*	616	(353)	616	(353)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		106,139	(36,691)	106,139	(36,691)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods					
Exchange differences on translation of functional currency to presentation currency financial statements		(345,942)	-	(343,636)	-
Actuarial gain		-	-	-	-
Less: Income tax effect	*19*	(1,160)	(33)	(1,160)	(33)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		(347,102)	(33)	(344,796)	(33)
Other comprehensive income for the period		(240,963)	(36,724)	(238,657)	(36,724)
Total comprehensive income for the period		(167,598)	(300,495)	(155,716)	(286,231)
Total comprehensive income attributable to:					
Equity holders of the Company		(155,716)	(286,231)	(155,716)	(286,231)
Non-controlling interests of the subsidiaries		(11,882)	(14,264)		
		(167,598)	(300,495)		

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

(Unaudited but reviewed)

Statement of changes in shareholders' equity

For the three-month period ended 31 March 2019

(Unit: Thousand Baht)

	Consolidated financial statements												
	Equity attributable to owners of the Company												
							Other components of shareholders' equity						
							Other comprehensive income						
	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings		Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Deficit on changes in value of available-for-sale investments	Total other components of shareholders' equity	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
					Appropriated - statutory reserve	Unappropriated							
Balance as at 1 January 2018	4,554,644	3,386,401	157,676	10,998	511,111	10,524,204	(554,261)	15,975	(436)	(538,722)	18,606,312	193,313	18,799,625
Loss for the period	-	-	-	-	-	(249,507)	-	-	-	-	(249,507)	(14,264)	(263,771)
Other comprehensive income for the period	-	-	-	-	-	(33)	(42,532)	4,427	1,414	(36,691)	(36,724)	-	(36,724)
Total comprehensive income for the period	-	-	-	-	-	(249,540)	(42,532)	4,427	1,414	(36,691)	(286,231)	(14,264)	(300,495)
Share-based payment transactions (Note 20)	-	-	42	-	-	-	-	-	-	-	42	-	42
Capital surplus from change in shareholding in the subsidiaries	-	-	-	17,318	-	-	-	-	-	-	17,318	-	17,318
Balance as at 31 March 2018	4,554,644	3,386,401	157,718	28,316	511,111	10,274,664	(596,793)	20,402	978	(575,413)	18,337,441	179,049	18,516,490
Balance as at 1 January 2019	4,554,644	3,386,401	157,847	78,898	511,111	10,438,889	(1,557,132)	3,730	(6,969)	(1,560,371)	17,567,419	112,677	17,680,096
Profit for the period	-	-	-	-	-	82,941	-	-	-	-	82,941	(9,576)	73,365
Other comprehensive income for the period	-	-	-	-	-	(1,160)	(227,320)	(7,967)	(2,210)	(237,497)	(238,657)	(2,306)	(240,963)
Total comprehensive income for the period	-	-	-	-	-	81,781	(227,320)	(7,967)	(2,210)	(237,497)	(155,716)	(11,882)	(167,598)
Share-based payment transactions (Note 20)	-	-	2,500	-	-	-	-	-	-	-	2,500	-	2,500
Balance as at 31 March 2019	4,554,644	3,386,401	160,347	78,898	511,111	10,520,670	(1,784,452)	(4,237)	(9,179)	(1,797,868)	17,414,203	100,795	17,514,998

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries (Unaudited but reviewed)

Statement of changes in shareholders' equity

For the three-month period ended 31 March 2019

(Unit: Thousand Baht)

	Separate financial statements										
							Other components of shareholders' equity				
							Other comprehensive income				
	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings		Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates and subsidiaries	Deficit on changes in value of available-for-sale investments	Total other components of shareholders' equity	Total shareholders' equity
					Appropriated - statutory reserve	Unappropriated					
Balance as at 1 January 2018	4,554,644	3,386,401	157,676	10,998	511,111	10,524,204	-	(538,286)	(436)	(538,722)	18,606,312
Loss for the period	-	-	-	-	-	(249,507)	-	-	-	-	(249,507)
Other comprehensive income for the period	-	-	-	-	-	(33)	-	(38,105)	1,414	(36,691)	(36,724)
Total comprehensive income for the period	-	-	-	-	-	(249,540)	-	(38,105)	1,414	(36,691)	(286,231)
Share-based payment transactions (Note 20)	-	-	42	-	-	-	-	-	-	-	42
Capital surplus from change in shareholding in the subsidiaries	-	-	-	17,318	-	-	-	-	-	-	17,318
Balance as at 31 March 2018	4,554,644	3,386,401	157,718	28,316	511,111	10,274,664	-	(576,391)	978	(575,413)	18,337,441
Balance as at 1 January 2019	4,554,644	3,386,401	157,847	78,898	511,111	10,438,889	-	(1,553,402)	(6,969)	(1,560,371)	17,567,419
Profit for the period	-	-	-	-	-	82,941	-	-	-	-	82,941
Other comprehensive income for the period	-	-	-	-	-	(1,160)	(343,636)	108,349	(2,210)	(237,497)	(238,657)
Total comprehensive income for the period	-	-	-	-	-	81,781	(343,636)	108,349	(2,210)	(237,497)	(155,716)
Share-based payment transactions (Note 20)	-	-	2,500	-	-	-	-	-	-	-	2,500
Balance as at 31 March 2019	4,554,644	3,386,401	160,347	78,898	511,111	10,520,670	(343,636)	(1,445,053)	(9,179)	(1,797,868)	17,414,203

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows

For the three-month period ended 31 March 2019

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2019	2018	2019	2018
Cash flows from operating activities				
Profit (loss) before tax	117,142	(263,337)	85,737	(246,766)
Adjustments to reconcile profit (loss) before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	585,256	587,933	336,847	345,755
Reversal of allowance for doubtful accounts	(4,648)	(5,643)	-	-
Reversal of allowance for diminuation in value of inventories	(7,234)	(21,293)	-	-
Loss (gain) on disposal of equipment	(1,548)	1,568	(21)	-
Loss on impairment of other long-term investments	-	13,448	-	13,448
Gain on current investments	(6,432)	-	-	-
Share of loss from investments in associates	1,674	18,960	2,033	19,643
Share of loss from investments in subsidiaries	-	-	149,642	352,247
Long-term employee benefit expenses	8,095	11,202	9,338	7,506
Share-based payment transactions	2,500	42	469	-
Unrealised gain on current investments	(403)	-	-	-
Unrealised gain on financial derivatives	(72,812)	(15,308)	-	-
Unrealised loss (gain) on exchange	(80,472)	343,441	(84,108)	568,353
Interest income	(50,905)	(12,129)	(7,710)	(1,958)
Interest expenses	181,342	121,342	99,801	72,615
Profit from operating activities before changes in operating assets and liabilities	671,555	780,226	592,028	1,130,843
Operating assets (increase) decrease				
Trade and other receivables	(937,083)	4,411,954	(680,451)	4,074,928
Inventories	1,708,981	(2,155,191)	706,972	(2,038,514)
Advances payment for raw materials and molds	(8,375)	56,096	3,970	43,698
Other current assets	(83,570)	(82,830)	(59,244)	(92,035)
Operating liabilities increase (decrease)				
Trade and other payables	(1,487,325)	(31,860)	(525,540)	(621,480)
Other current liabilities	(34,196)	(33,729)	15,882	4,106
Provision for long-term employee benefits	-	(1,947)	-	-
Other non-current liabilities	422	-	-	-
Cash flows from (used in) operating activities	(169,591)	2,942,719	53,617	2,501,546
Cash received for interest	43,967	5,546	7,710	1,958
Cash paid for corporate income tax	(58,048)	(13,811)	(1,317)	(205)
Net cash flows from (used in) operating activities	(183,672)	2,934,454	60,010	2,503,299

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the three-month period ended 31 March 2019

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	2019	2018	2019	2018
Cash flows from investing activities				
Increase in term deposits at financial institutions	-	(79,825)	-	-
Decrease in current investments	619,439	-	-	-
Increase in restricted bank deposits	(299)	(807)	-	-
Increase in long-term loans to related parties	-	(124,456)	-	-
Increase in investments in subsidiaries	-	-	(409,648)	-
Increase in investment in an associate	-	(2,352)	-	-
Increase in other long-term investments	-	(155,833)	-	(155,833)
Acquisition of plant and equipment	(945,409)	(375,962)	(252,817)	(268,200)
Acquisition of intangible assets	(31,361)	(2,880)	-	-
Cash received for interest	6,938	6,583	-	-
Proceeds from disposal of equipment	6,162	1,396	128	607
Cash received from government grants	451,756	-	-	-
Decrease (increase) in other non-current assets	38,792	19,090	(69)	-
Decrease in cash from change investment in subsidiary to investment in associate	-	(365,541)	-	-
Net cash flows from (used in) investing activities	146,018	(1,080,587)	(662,406)	(423,426)
Cash flows from financing activities				
Decrease in short-term loans from financial institutions	769,783	(2,711,961)	(20,258)	(2,372,862)
Cash received from long-term loans	-	1,567,844	-	-
Interest expenses	(177,037)	(113,356)	(101,925)	(70,362)
Net cash flows from (used in) financing activities	592,746	(1,257,473)	(122,183)	(2,443,224)
Increase (decrease) in translation adjustments	(21,274)	109,492	(23,054)	-
Net increase (decrease) in cash and cash equivalents	533,818	705,886	(747,633)	(363,351)
Cash and cash equivalents at beginning of period	4,058,440	3,854,387	821,210	637,832
Cash and cash equivalents at end of period (Note 3)	4,592,258	4,560,273	73,577	274,481
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that has not yet been paid	38,594	21,053	93,841	22,840
Sales of equipment that has not yet been received	44,735	36,959	23,661	20,023
Reclassify trade receivables to other long-term receivables	-	-	-	2,634,731
Reclassify short-term loans to related party to long-term loans to related party	-	-	-	232,930

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries
Notes to consolidated interim financial statements
For the three-month period ended 31 March 2019

1. General information

1.1 Corporate information

Cal-Comp Electronics (Thailand) Public Company Limited ("the Company") is a public company incorporated and domiciled in Thailand. Its parent company is Kinpo Electronics, Inc., which was incorporated in Taiwan. The Company is principally engaged in the manufacture of electronic products, such as computer and computer peripheral, telecommunication equipment and automation equipment. The registered address of the Company is at No. 191/54, 191/57 18th Floor, CTI Tower, Rachadapisek Road, Kwang Klongtoey, Khet Klongtoey, Bangkok 10110. The Company has 4 branches in Thailand and is located at Samut Sakorn, Petchaburi and Nakhonratchasima.

1.2 Basis of preparation of interim financial statements

These interim financial statements are prepared in accordance with Thai Accounting Standard No. 34 Interim Financial Reporting, with the Company choosing to present condensed interim financial statements. However, the Company has presented the statements of financial position, income statement, comprehensive income, changes in shareholders' equity and cash flows in the same format as that used for the annual financial statements.

These interim financial statements are presented in Thai Baht which is different from the functional currency of the Company, which is US Dollar. The presentation is in Thai Baht in accordance with the regulatory requirements in Thailand.

The USD functional currency interim financial statements are translated into the Thai Baht presentation currency financial statements at the rate of exchange prevailing at the end of reporting period in respect of assets and liabilities, and at a rate that approximates the actual rate at the date of the transaction in respect of revenues and expenses, differences being recorded as "Exchange differences on translation of financial statements" in other comprehensive income, which is part of other component of shareholders' equity.

The interim financial statements are intended to provide information additional to that included in the latest annual financial statements. Accordingly, they focus on new activities, events and circumstances so as not to duplicate information previously reported. These interim financial statements should therefore be read in conjunction with the latest annual financial statements.

The interim financial statements in Thai language are the official statutory financial statements of the Company. The interim financial statements in English language have been translated from the Thai language financial statements.

1.3 Basis of consolidation interim financial statements

These consolidated interim financial statements include the financial statements of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries and have been prepared on the same basis as that applied to the consolidated financial statements for the year ended 31 December 2018 with changes in the composition of the group of companies during the current period as follows.

- Cal-Comp Precision (Thailand) Co., Ltd, a subsidiary in Thailand, invested in 100% of share capital of Cal-Comp Precision (Yue Yang) Co., Ltd., which was newly established in the People's Republic of China, in an amount of USD 1.4 million.
- Cal-Comp Optical Electronics (Suzhou) Co., Ltd, a subsidiary in the People's Republic of China, invested in 100% of share capital of Cal-Comp Optical Electronics (Yue Yang) Co., Ltd which was newly established in the People's Republic of China, in an amount of CNY 136 million.

1.4 New financial reporting standards

(a) Financial reporting standards that became effective in the current period

During the period, the Company and its subsidiaries have adopted the revised (revised 2018) and new financial reporting standards and interpretations which are effective for fiscal periods beginning on or after 1 January 2019. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards. The adoption of these financial reporting standards does not have any significant impact on the Company’s and

its subsidiaries' financial statements. However, the new standard involves changes to key principles, which are summarised below:

TFRS 15 Revenue from Contracts with Customers

TFRS 15 supersedes the following accounting standards together with related interpretations.

TAS 11 (revised 2017)	Construction Contracts
TAS 18 (revised 2017)	Revenue
TSIC 31 (revised 2017)	Revenue - Barter Transactions Involving Advertising Services
TFRIC 13 (revised 2017)	Customer Loyalty Programmes
TFRIC 15 (revised 2017)	Agreements for the Construction of Real Estate
TFRIC 18 (revised 2017)	Transfers of Assets from Customers

Entities are to apply TFRS 15 to all contracts with customers unless those contracts fall within the scope of other standards. The financial reporting standard establishes a five-step model to account for revenue arising from contracts with customers, with revenue being recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. The financial reporting standard requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model.

Considering an effect of the adoption of this financial reporting standard, the management of the Company and its subsidiaries found that the amount of shipping service revenue that was recorded as part of revenue from sales of goods was immaterial. Therefore, the Company and its subsidiaries did not exclude shipping service revenue from revenue from sales of goods.

(b) Financial reporting standards that became effective for fiscal years beginning on or after 1 January 2020

The Federation of Accounting Professions issued a number of new financial reporting standards and interpretations, which are effective for fiscal years beginning on or after 1 January 2020. These new standards involve changes to key principles, which are summarised below.

Financial reporting standards related to financial instruments

A set of TFRSs related to financial instruments consists of five accounting standards and interpretations, as follows:

Financial reporting standards:

TFRS 7	Financial Instruments: Disclosures
TFRS 9	Financial Instruments

Accounting standard:

TAS 32	Financial Instruments: Presentation

Financial Reporting Standard Interpretations:

TFRIC 16	Hedges of a Net Investment in a Foreign Operation
TFRIC 19	Extinguishing Financial Liabilities with Equity Instruments

These TFRSs related to financial instruments make stipulations relating to the classification of financial instruments and their measurement at fair value or amortised cost (taking into account the type of instrument, the characteristics of the contractual cash flows and the Company's business model), calculation of impairment using the expected credit loss method, and hedge accounting. These include stipulations regarding the presentation and disclosure of financial instruments. When the TFRSs related to financial instruments are effective, some accounting standards, interpretations and guidance which are currently effective will be cancelled.

The management of the Company and its subsidiaries is currently evaluating the impact of these standards to the financial statements in the year when they are adopted.

TFRS 16 Leases

TFRS 16 supersedes TAS 17 Leases together with related Interpretations. The financial reporting standard sets out the principles for the recognition, measurement, presentation and disclosure of leases, and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is low value.

Accounting by lessors under TFRS 16 is substantially unchanged from TAS 17. Lessors will continue to classify leases as either operating or finance leases using similar principles to those used under TAS 17.

The management of the Company and its subsidiaries is currently evaluating the impact of this financial reporting standard on the financial statements in the year when it is adopted.

1.5 Significant accounting policies

The interim financial statements are prepared using the same accounting policies and methods of computation as were used for the financial statements for the year ended 31 December 2018, except for the change in the accounting policies due to the adoption of TFRS 15 Revenue from Contracts with Customers and the adoption of TAS 20 Accounting for Government Grants and Disclosure of Government Assistance as follow:

Revenue recognition

Sale of goods

Revenue from sale of goods is recognised at the point in time when control of the asset is transferred to the customer, generally on delivery of the goods. Revenue is measured at the amount of the consideration received or receivable, excluding value added tax, of goods supplied after deducting returns and discounts to customers.

Government Grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attached conditions will be complied with. The grant that relates to an asset will be, recognised as a deduction of the book value of the related asset and the grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense. The grant that relates to an expense item is recognised as income over the period when the related costs are incurred.

2. Change in functional currency

During the current period, the Company changed the functional currency from Thai Baht to US Dollar because the Revenue Department announced the Revenue Code Amendment Act (No. 50) B.E. 2562 which allows company or juristic partnership to apply currencies, other than Thai Baht in calculating corporate income tax. As a result, the Company is able to reduce cost of preparing financial information for accounting and tax reporting. In addition, the Company increasingly continued to use USD in purchase of raw materials, sales of goods and financing. Therefore, the management of the Company determined to change the functional currency from Thai Baht to US Dollar from 1 January 2019 onwards by prospectively changing in order to reflect actual operating results and financial position in the financial statements of the Company in accordance with the requirement of Thai Accounting Standards No. 21 The Effects of Changes in Foreign Exchange Rates.

3. Cash and cash equivalents

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Cash	6,341	2,186	254	253
Deposits at financial institutions	4,585,917	4,056,254	73,323	820,957
Total cash and cash equivalents	4,592,258	4,058,440	73,577	821,210

4. Current investments

(Unit: Thousand Baht)

	Consolidated financial statements			
	31 March 2019		31 December 2018	
	Cost	Fair value	Cost	Fair value
Structured deposits	236,220	236,625	851,720	852,665
Total current investments	236,220	236,625	851,720	852,665

As at 31 March 2019, structured deposits carry interests between 3.8 and 4.0 percent per annum and are due in June 2019 (31 December 2018: 1.0 and 4.3 percent per annum and due in February and March 2019).

5. Related party transactions

During the periods, the Company and its subsidiaries had significant business transactions with their related parties. Such transactions were concluded on commercial terms and bases agreed upon between the Company, its subsidiaries and those related parties.

The relationship between the Company and the related parties are summarised below.

Name of related parties	Relationship with the Company
Kinpo Electronics, Inc.	Parent company
Logistar International Holding Co., Ltd.	Subsidiary
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	Subsidiary
Cal-Comp Electronics & Communications Co., Ltd.	Subsidiary
Cal-Comp Technology (Suzhou) Co., Ltd.	Subsidiary
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	Subsidiary
Cal Comp (Malaysia) SDN. BHD.	Subsidiary
Cal-Comp Precision (Singapore) Limited	Subsidiary
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	Subsidiary
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	Subsidiary
Cal-Comp Electronics (USA) Co., Ltd.	Subsidiary
Cal-Comp Precision (Thailand) Limited	Subsidiary
Cal-Comp Holding (Brasil) S.A.	Subsidiary
Qbit Semiconductor Holding Ltd.	Subsidiary
Cal-Comp (India) Private Limited	Subsidiary
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Subsidiary
Cal-Comp Precision (Malaysia) Sdn. Bhd.	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Dongguan) Limited	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Wujiang) Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Philippines), Inc.	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Yue Yang) Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp USA (Indiana), Inc.	Subsidiary (held by a subsidiary)
Cal-Comp USA (San Diego), Inc.	Subsidiary (held by a subsidiary)
Cal-Comp Industria de Semicondutores S.A.	Subsidiary (held by a subsidiary)

Name of related parties	Relationship with the Company
Qbit Semiconductor Ltd.	Subsidiary (held by a subsidiary)
ICKP (Beijing) Technology Development Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp Optical Electronics (Yue Yang) Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp Technology (Philippines), Inc.	Associate
XYZprinting, Inc.	Associate
PChome (Thailand) Co., Ltd.	Associate
Cal-Comp Big Data, Inc.	Associate
New Era AI Robotic Limited	Associate
Daviscomms (S) Pte Ltd.	Associate (held by a subsidiary)
Shanghai Chuang Ge Education Technology Co., Ltd.	Associate (held by a subsidiary)
XYZprinting Japan, Inc.	Subsidiary of an associate
XYZprinting, Inc. (SAMOA)	Subsidiary of an associate
XYZprinting, Inc. (USA)	Subsidiary of an associate
XYZprinting Netherlands B.V.	Subsidiary of an associate
XYZprinting (Suzhou) Co., Ltd.	Subsidiary of an associate
XYZprinting (Thailand) Co., Ltd.	Subsidiary of an associate
XYZprinting (Shanghai) Cloud Technology Co., Ltd.	Subsidiary of an associate
XYZlife (Philippines) Inc.	Subsidiary of an associate
Cal-Comp Big Data International Ltd.	Subsidiary of an associate
New Era AI Robotic Inc.	Subsidiary of an associate
Kinpo Electronics (Philippines), Inc.	Subsidiary of an associate
Cal-Comp Biotech Co., Ltd.	Subsidiary of the parent company
CastleNet Technology, Inc.	Subsidiary of the parent company
CastleNet Technology (BVI), Inc.	Subsidiary of the parent company
CastleNet Technology Incorporation	Subsidiary of the parent company
Crownpo Technology, Inc.	Subsidiary of the parent company
Dongguan Kaipo Electronics Co., Ltd.	Subsidiary of the parent company
Forward International Ltd.	Subsidiary of the parent company
Jipo Investment Co., Ltd.	Subsidiary of the parent company
Kinpo Electronics (China) Co., Ltd.	Subsidiary of the parent company
Kinpo International Ltd.	Subsidiary of the parent company
Kinpo International (Singapore) Pte. Ltd.	Subsidiary of the parent company
Lipo Holding Co., Ltd.	Subsidiary of the parent company
LIZ Electronics (Kunshan) Co., Ltd.	Subsidiary of the parent company

Name of related parties	Relationship with the Company
LIZ Electronics (Nantong) Co., Ltd.	Subsidiary of the parent company
Ranashe International Ltd.	Subsidiary of the parent company
Tien-Cheng Advanced Materials Co., Ltd.	Subsidiary of the parent company
Acbel Polytech Inc.	Related company
Ascendant Private Equity Investment, Ltd.	Related company
Dawning Leading Technology Inc.	Related company
Fellow Inc.	Related company
Kinpo Group Management Service Co., Ltd.	Related company
Instituto Cal-Comp De Technologia	Related company
Metal Component Engineering Limited	Related company
Memoright Memoritech Corporation	Related company
Mojoose Inc.	Related company
Nexa3D Inc.	Related company
Teleport Access Service, Inc.	Related company
iHELPER Inc.	Related company
Ruten Singapore Pte. Ltd.	Related company
Longsys Electronics (HK) Co., Ltd.	Related company
PHISON Electronics Corp.	Related company
Compal Electronics, INC.	Common directors

Such significant transactions are summarised below.

(Unit: Million Baht)

	For the three-month periods ended 31 March				
	Consolidated financial statements		Separate financial statements		Transfer Pricing Policy
	2019	2018	2019	2018	
Transactions with subsidiaries					
(eliminated from the consolidated financial statements)					
Sales	-	-	5,848	5,406	Agree upon
Other income	-	-	37	29	Contract price
Purchases of raw materials	-	-	1,546	1,261	Agree upon
Purchases of fixed assets	-	-	30	19	Cost
Transactions with associated companies					
Sales	84	99	82	98	Agree upon
Sales of fixed assets	1	-	-	-	At book value plus margin
Other income	1	1	-	-	Contract price
Other expenses	13	21	-	-	Contract price
Transactions with related parties					
Sales					
- Kinpo Electronics (Philippines), Inc.	388	207	-	-	Agree upon
- CastleNet Technology, Inc.	385	246	385	246	Agree upon

-	Others	34	25	1	- Agree upon

(Unit: Million Baht)

	For the three-month periods ended 31 March				
	Consolidated financial statements		Separate financial statements		Transfer Pricing Policy
	2019	2018	2019	2018	
Sales of fixed assets	8	1	-	-	At book value plus margin
Other income	1	1	-	-	Contract price
Purchases of raw materials	279	239	223	175	Agree upon
Purchases of fixed assets	16	2	16	2	Cost
Other expenses	51	31	-	-	Contract price

Major revenues of Logistar International Holding Co., Ltd. represent the sales of inventories, which are purchased from the Company and its subsidiaries, to the third parties.

The balances of the accounts as at 31 March 2019 and 31 December 2018 between the Company, its subsidiaries and those related parties are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Trade and other receivables - related parties (Note 6)				
Subsidiaries	-	-	3,352,695	3,367,978
Associates	901,831	861,259	826,345	798,316
Related companies	1,288,046	1,120,678	774,871	686,932
Total trade and other receivables - related parties	2,189,877	1,981,937	4,953,911	4,853,226
Other long-term receivables - related parties				
Subsidiaries	-	-	2,544,098	2,738,865
Total other long-term receivables - related parties	-	-	2,544,098	2,738,865
Trade and other payables - related parties (Note 16)				
Subsidiaries	-	-	656,923	644,786
Associates	33,612	33,795	23,265	23,704
Related companies	365,968	424,161	181,603	199,227
Total trade and other payables - related parties	399,580	457,956	861,791	867,717

Long-term loans to related parties

As at 31 March 2019, the balance of long-term loans to related parties and the movement are as follows:

(Unit: Thousand Baht)

		Consolidated financial statements			
Long-term loans	Related by	Balance as at 1 January 2019	Increase	Translation adjustment	Balance as at 31 March 2019
XYZprinting (Suzhou) Co., Ltd.	Subsidiary of an associate	118,093	-	17	118,110
		118,093	-	17	118,110

The above long-term loans are the loans which Cal-Comp Optical Electronics (Suzhou) Co., Ltd., its subsidiary in the People's Republic of China, lended to XYZprinting (Suzhou) Co., Ltd. Such long-term loans were denominated in CNY currency on which interest is charged at the rate of 2.05% per annum and will be due in January 2023.

(Unit: Thousand Baht)

		Separate financial statements			
Long-term loans	Related by	Balance as at 1 January 2019	Increase	Translation adjustment	Balance as at 31 March 2019
Cal-Comp Industria de Semicondutores S.A.	Subsidiary (held by a subsidiary)	242,136	-	(4,761)	237,375
Cal-Comp Precision (Philippines), Inc.	Subsidiary (held by a subsidiary)	645,696	-	(12,698)	632,998
		887,832	-	(17,459)	870,373

Long-term loans to Cal-Comp Industria de Semicondutores S.A. were denominated in USD currency which will be due in June 2023 and long-term loans to Cal-Comp Precision (Philippines), Inc. were denominated in USD currency on which interest is charged at the rate with reference to one year USD London Interbank Offer Rate ("LIBOR") plus 1.05% and will be due in August 2023.

Directors and management benefits

During the three-month periods ended 31 March 2019 and 2018, the Company and its subsidiaries had employee benefit expenses payable to its directors and management as below.

(Unit: Thousand Baht)

	For the three-month periods ended 31 March			
	Consolidated financial statements		Separate financial statements	
	2019	2018	2019	2018
Short-term employee benefits	22,200	18,341	6,915	6,915
Post-employment benefits	278	209	54	54
Share-based payments	89	-	55	-
Total	22,567	18,550	7,024	6,969

6. Trade and other receivables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Trade receivables - related parties				
Aged on the basis of due dates				
Not yet due	1,227,210	1,313,365	3,800,495	4,098,992
Past due				
Less than 1 month	225,008	251,865	229,066	174,961
1 - 2 months	134,002	87,903	191,564	60,670
2 - 3 months	122,101	80,837	107,779	141,249
3 - 6 months	250,793	116,602	323,291	198,969
6 - 12 months	138,071	40,293	222,388	43,196
Over 12 months	2,800	2,591	-	31
Total trade receivables - related parties	2,099,985	1,893,456	4,874,583	4,718,068
Trade receivables - unrelated parties				
Aged on the basis of due dates				
Not yet due	18,229,610	19,397,461	8,887,297	10,016,599
Past due				
Less than 1 month	2,430,395	1,454,331	1,950,122	969,828
1 - 2 months	601,561	460,306	557,770	249,383
2 - 3 months	182,400	14,775	172,106	2,899
3 - 6 months	21,923	105,769	19,531	369
6 - 12 months	94,123	331	178	66
Over 12 months	67,037	68,375	65,995	67,312
Total	21,627,049	21,501,348	11,652,999	11,306,456
Less: Allowance for doubtful accounts	(47,724)	(53,468)	(40,899)	(49,924)
Total trade receivables - unrelated parties, net	21,579,325	21,447,880	11,612,100	11,256,532
Total trade receivables, net	23,679,310	23,341,336	16,486,683	15,974,600
Other receivables				
Other receivables - related parties	89,892	88,481	79,328	135,158
Other receivables - unrelated parties	1,503,295	1,378,541	541,565	500,048
Total other receivables	1,593,187	1,467,022	620,893	635,206
Total trade and other receivables, net	25,272,497	24,808,358	17,107,576	16,609,806

The balances of above other receivables - unrelated parties as at 31 March 2019 and 31 December 2018 represent suspense accounts receivable set up for the expenses which can be passed on to customers or vendors apart from buying and selling prices and for raw materials which were purchased from suppliers and the inventories to which engineering or component changes have been made. The Company and its subsidiaries set up these suspense accounts while awaiting the return of the raw materials from the creditors.

7. Allowance for diminution in value of inventories

Movements in the allowance for diminution in value of inventories account during the three-month period ended 31 March 2019 are summarised below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Balance as at 1 January 2019	278,835	146,457
Add: Allowance made during the period	4,750	-
Less: Reversal made during the period	(11,984)	-
Translation adjustment	(5,144)	(2,880)
Balance as at 31 March 2019	266,457	143,577

8. Other current assets

The balances as at 31 March 2019 and 31 December 2018 consist of:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Receivable - molds	150,610	136,094	108,698	109,586
Value added tax	253,443	241,054	214,951	184,891
Financial derivative assets record at fair value	80,177	2,084	-	-
Others	378,046	327,997	108,807	82,062
Total	862,276	707,229	432,456	376,539

9. Investments in associates

9.1 Detail of investments in associates

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements					
			Shareholding percentage		Cost		Carrying amount based on the equity method	
			31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	94,010	95,896	80,075	88,306
Shanghai Chuang Ge Education Technology Co., Ltd.**	Research and development especially in education and network field	The People's Republic of China	43.53	43.53	8,567	8,739	3,603	4,398
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	32.50	32.50	31,861	32,500	12,536	14,479
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	774,554	790,091	1,074,263	1,014,452
Total investments in associates					908,992	927,226	1,170,477	1,121,635

* (held by Cal-Comp Precision (Singapore) Limited)
** (held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.)

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on the equity method	
			31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	32.50	32.50	31,861	32,500	12,536	14,479
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	774,554	790,091	1,074,263	1,014,452
Total investments in associates					806,415	822,591	1,086,799	1,028,931

The Company presented the negative investment value based on equity method as "Provision for transaction under equity method of investments in associates" was detailed as follows:

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated and separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on the equity method	
			31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	452,718	461,799	53,069	26,137
Cal-Comp Big Data, Inc.	Manufacturing of medical equipment and providing service of data processing and provision service	Taiwan	50.00	50.00	344,859	351,776	31,192	1,976
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	66,403	67,735	51,670	28,298
Total provision for transaction under equity method of investments in associates					863,980	881,310	135,931	56,411

The change in cost of investments in associates is from the exchange differences on translation of functional currency to presentation currency.

9.2 Share of comprehensive income and dividend received

During the periods, the Company and its subsidiaries recognised their share of profit (loss) from investments in associates in the consolidated financial statements and the separate financial statements as follows:

(Unit: Thousand Baht)

Company's name	For the three-month periods ended 31 March			
	Consolidated financial statements			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2019	2018	2019	2018
Daviscomms (S) Pte Ltd.	1,061	683	(7,495)	1,481
Shanghai Chuang Ge Education Technology Co., Ltd.	(702)	-	-	-
XYZprinting, Inc.	(26,565)	(14,808)	(623)	(165)
PChome (Thailand) Co., Ltd.	(1,943)	(1,420)	300	-
Cal-Comp Big Data, Inc.	(28,778)	(31,039)	(201)	683
New Era AI Robotic Limited	(23,798)	(12,080)	96	2,428
Cal-Comp Technology (Philippines), Inc.	79,051	39,704	(44)	-
Total	(1,674)	(18,960)	(7,967)	4,427

(Unit: Thousand Baht)

Company's name	For the three-month periods ended 31 March			
	Separate financial statements			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2019	2018	2019	2018
XYZprinting, Inc.	(26,565)	(14,808)	(623)	(165)
PChome (Thailand) Co., Ltd.	(1,943)	(1,420)	300	-
Cal-Comp Big Data, Inc.	(28,778)	(31,039)	(201)	683
New Era AI Robotic Limited	(23,798)	(12,080)	96	2,428
Cal-Comp Technology (Philippines), Inc.	79,051	39,704	(44)	-
Total	(2,033)	(19,643)	(472)	2,946

There was no dividend income from associates during the period.

The Company and its subsidiaries recorded investments in associates based on the basis of financial information provided by those companies' management. Due to time constraints, those companies' management cannot provide the financial information which were reviewed by external auditors. However, the financial information of XYZprinting, Inc., Cal-Comp Big Data, Inc. and Cal-Comp Technology (Philippines), Inc. were reviewed by its auditor.

On 13 November 2017, a meeting of the Board of Directors of the Company resolved to approve the disposal by Cal-Comp Precision (Singapore) Limited, its subsidiary in Singapore, of the investment in Daviscomms (S) Pte Ltd., an associate of such company. Currently, it is in the process of operation.

10. Investments in subsidiaries

10.1 Detail of investments in subsidiaries as presented in the separate financial statements are as follows:

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on the equity method	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	1,907,518	1,945,781	4,036,942	4,035,082
Cal-Comp Electronics & Communications Co., Ltd.	TWD 69.92 million	TWD 69.92 million	100	100	202,673	204,835	176,094	158,208
Cal-Comp Technology (Suzhou) Co., Ltd.	CNY 73.05 million	CNY 73.05 million	100	100	331,910	338,568	827,605	841,955
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	CNY 239.60 million	CNY 239.60 million	100	100	1,103,377	1,125,509	36,406	39,762
Cal-Comp Precision (Singapore) Limited	SGD 10.86 million	SGD 10.86 million	100	100	945,052	964,009	119,095	292,384
Cal Comp (Malaysia) SDN. BHD.	MYR 28.04 million	MYR 28.04 million	100	100	276,743	282,294	1,600,277	1,588,858
Cal-Comp Electronics (USA) Co., Ltd.	USD 60.00 million	USD 60.00 million	100	100	1,868,480	1,905,959	433,440	419,813
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.*	BRL 165.02 million	BRL 165.02 million	1	1	22,214	22,660	12,809	12,184
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	304,027	310,125	485,652	488,157
Cal-Comp Precision (Thailand) Limited	Baht 2,210.07 million	Baht 2,210.07 million	100	100	2,041,521	2,082,320	2,176,817	2,143,062
Cal-Comp Holding (Brasil) S.A.	BRL 258.22 million	BRL 258.22 million	100	100	2,494,748	2,544,789	2,312,258	2,221,149
Qbit Semiconductor Holding Ltd.	USD 0.77 million	USD 0.59 million	100	100	266,366	-	34,649	-
Cal-Comp (India) Private Limited	INR 32.23 million	INR 32.23 million	100	100	17,256	17,602	12,911	12,407
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	98,034	100,000	97,176	100,126
Translation adjustment					-	-	(253,157)	(401,557)
Total investments in subsidiaries					11,879,919	11,844,451	12,108,974	11,951,590

* Classified as investments in subsidiaries since the Company indirectly holds the investment in such company through Cal-Comp Holding (Brasil) S.A. with 99% of registered capital of Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. and the Company has control over such company.

The Company presented the negative investment value based on equity method as "Provision for transaction under equity method of investments in subsidiaries" was detailed as follow:

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on the equity method	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
Logistar International Holding Co., Ltd.	USD 40.05 million	USD 30.05 million	100	100	1,374,530	1,077,604	8,752,926	8,846,777
Qbit Semiconductor Holding Ltd.	USD 0.77 million	USD 0.59 million	100	100	-	174,359	-	63,620
Total provision for transaction under equity method of investments in subsidiaries					1,374,530	1,251,963	8,752,926	8,910,397

The change in cost of investments in subsidiaries is from additional investment in Logistar International Holding Co., Ltd. and Qbit Semiconductor Holding Ltd. In addition, the change in cost of investments in subsidiaries is from the exchange differences on translation of functional currency to presentation currency.

10.2 Share of comprehensive income and dividend received

During the periods, the Company recognised their share of profit (loss) from investments in subsidiaries in the separate financial statements as follows:

(Unit: Thousand Baht)

Company's name	For the three-month periods ended 31 March			
	Separate financial statements			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2019	2018	2019	2018
Logistar International Holding Co., Ltd.	(409,833)	(359,833)	(7,751)	307,453
Cal-Comp Optical Electronics (Suzhou) Co., Ltd	(10,448)	(57,914)	90,888	(36,022)
Cal-Comp Electronics & Communications Co., Ltd.	20,003	(926)	(1,053)	(11,000)
Cal-Comp Technology (Suzhou) Co., Ltd.	(15,173)	(30,520)	17,358	(6,144)
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	(4,818)	1,519	2,267	(1,536)
Cal-Comp Precision (Singapore) Limited	70,065	4,144	(7,355)	(7,045)
Cal Comp (Malaysia) SDN. BHD.	20,975	21,650	21,285	5,885
Cal-Comp Electronics (USA) Co., Ltd.	11,470	16,215	10,205	(82,956)
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	857	65,223	(44,899)	(130,842)
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	(1,415)	6,568	8,442	10,469
Cal-Comp Precision (Thailand) Limited	71,992	32,096	3,042	(74,054)
Cal-Comp Holding (Brasil) S.A.	98,426	(21,580)	35,088	(10,930)
Qbit Semiconductor Holding Ltd.	1,228	(27,152)	340	(3,940)
Cal-Comp (India) Private Limited	(22)	(1,737)	763	(882)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	(2,949)	-	1,978	-
Exchange differences on translation of financial statements	-	-	(21,777)	493
Total	(149,642)	(352,247)	108,821	(41,051)

There was no dividend income from subsidiaries during the period.

On 26 February 2014, a meeting of the Board of Directors of the Company approved the merger of the Company's subsidiaries in the People's Republic of China, Cal-Comp Technology (Suzhou) Co., Ltd. and Cal-Comp Electronics and Communications (Suzhou) Co., Ltd., and it is in the process of operation.

On 26 February 2016, a meeting of the Board of Directors of the Company approved a restructure of Precision group. The Company will sell its investment in Cal-Comp Precision (Singapore) Limited, its subsidiary in Singapore, to Cal-Comp Precision (Thailand) Limited, its subsidiary in Thailand, in order to improve the operational efficiency in a long-term. It is in the process of operation.

On 22 February 2017, a meeting of the Board of Directors of the Company resolved to approve an additional investment in Logistar International Holding Co., Ltd., its subsidiary in British Virgin Islands, with the amount not exceeding USD 10 million for a purpose of business operation in the future. During the first quarter of the current year, the Company paid for additional capital of USD 10 million.

On 12 May 2017, a meeting of the Board of Directors of the Company approved the additional investment in Qbit Semiconductor Holding Ltd., its subsidiary in Cayman Islands, with the amount not exceeding USD 10 million and after the capital injection, the Company will have percentage of shareholding not less than 55% and it is in the process of operation.

On 13 August 2018, a meeting of the Board of Directors of the Company resolved to approve the following investments.

- Approve an investment in Cal-Comp Optical Electronics (Yue Yang) Co., Ltd., a new subsidiary in the People's Republic of China, in the amount not exceeding USD 20 million, for a purpose of expanding its business related to the manufacturing of printers and other electronic products. During the first quarter of the current year, Cal-Comp Optical Electronics (Suzhou) Co., Ltd., a subsidiary in the People's Republic of China, paid for investment of CNY 136 million.
- Approve an investment in Cal-Comp Precision (Yue Yang) Co., Ltd., a new subsidiary in the People's Republic of China, in the amount not exceeding CNY 10 million, for a purpose of expanding the business related to the molding of high precision plastic parts. During the first quarter of the current year, Cal-Comp Precision (Thailand) Limited, a subsidiary in Thailand, paid for investment of USD 1.4 million.

On 12 November 2018, a meeting of the Board of Directors of the Company resolved to approve the closing down of Cal-Comp (India) Private Limited, a subsidiary in India, in order to decrease unnecessary expenses of the Group and to improve the operational efficiency. It is in the process of operation.

On 27 February 2019, a meeting of the Board of Directors of the Company resolved to approve an additional investment in Qbit Semiconductor Holding Ltd., a subsidiary in Cayman Islands, at the amount not exceeding USD 3 million for a purpose of business operation in the future. During the first quarter of the current year, the Company paid for additional share capital in such company for USD 3 million.

11. Other long-term investments

(Unit: Thousand Baht)

			Consolidated financial statements					
					Investments			
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Cost method		Fair value	
			31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	10.11	10.11	34,576	35,269	22,929	26,558
Less: Unrealised loss on changes in the value of investments					(11,647)	(8,711)		
					22,929	26,558		
Kinpo Group Management Service Co., Ltd.*	Consulting business	Taiwan	12.50	12.50	1,032	1,054		
Memoright Memoritech Corporation	Manufacturing of electronic products	Cayman Islands	3.05	3.05	31,361	31,990		
Less: Allowance for impairment of investment					(31,361)	(31,990)		
					-	-		
Dawning Leading Technology Inc.	Manufacturing of electronic products	Taiwan	7.65	7.65	481,616	491,277		
Less: Allowance for impairment of investment					(255,124)	(260,241)		
					226,492	231,036		
Mojoose Inc.**	Design of electronics parts	United States of America	-	-	55,671	56,787		
Fellow Inc.***	Design robot	United States of America	4.72	4.72	63,623	64,900		
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	152,769	155,833		
Total other long-term investments					522,516	536,168		

* (held by Cal-Comp Electronics & Communications Co., Ltd.)

** (held by Logistar International Holding Co., Ltd.)

*** (held by Cal-Comp Electronics (USA) Co., Ltd.)

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Separate financial statements			
					Investments			
					Cost method		Fair value	
			31 March 2019	31 December 2018	31 March 2019	31 December 2018	31 March 2019	31 December 2018
			(%)	(%)				
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	10.11	10.11	34,576	35,269	22,929	26,558
Less: Unrealised loss on changes in the value of investments					(11,647)	(8,711)		
					22,929	26,558		
Memoright Memoritech Corporation	Manufacturing of electronic products	Cayman Islands	3.05	3.05	31,361	31,990		
Less: Allowance for impairment of investment					(31,361)	(31,990)		
					-	-		
Dawning Leading Technology Inc.	Manufacturing of electronic products	Taiwan	7.65	7.65	481,616	491,277		
Less: Allowance for impairment of investment					(255,124)	(260,241)		
					226,492	231,036		
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	152,769	155,833		
Total other long-term investments					402,190	413,427		

The change in cost of other long-term investments is from the exchange differences on translation of functional currency to presentation currency and recognised unrealised loss on changes in the value of investments in current period.

During the year 2018, King Yuan Electronics Co., Ltd., a company listed on the Stock Exchange of Taiwan and a major shareholder of Dawning Leading Technology Inc., merged with Dawning Leading Technology Inc. by repurchasing shares from minority shareholders. However, King Yuan Electronics Co., Ltd. and the Company cannot negotiate the repurchasing price. Therefore, King Yuan Electronics Co., Ltd. applied to the Court to decide on the fair value of such repurchasing price. The case is currently under legal proceeding by the Court.

12. Property, plant and equipment

Movements of the property, plant and equipment account during the three-month period ended 31 March 2019 are below.

(Unit: Thousand Baht)

	Consolidated financial statements	Separate financial statements
Net book value as at 1 January 2019	14,763,384	8,032,586
Acquisitions during the period - at cost	416,706	338,579
Disposals during the period - net book value at disposal date	(9,294)	(107)
Depreciation for the period	(577,928)	(336,847)
Translation adjustment	(227,659)	(157,940)
Net book value as at 31 March 2019	14,365,209	7,876,271

During the current period, two subsidiaries received government grants approximately Baht 452 million from the local government. As disclosed in Note 1.5, the grants are deductions of the book value of the related assets.

13. Intangible assets

Movements of the intangible assets account during the three-month period ended 31 March 2019 are below.

(Unit: Thousand Baht)

	Consolidated financial statements
Net book value as at 1 January 2019	112
Acquisitions during the period - at cost	3
Amortisation for the period	(
Translation adjustment	(
Net book value as at 31 March 2019	135

14. Land occupancy rights

The balance represents the rights to use public property in the People's Republic of China of two subsidiaries. These rights have a period of 50 years.

(Unit: Thousand Baht)

	Consolidated financial statements
Net book value as at 1 January 2019	64,904
Amortisation for the period	(458)
Translation adjustment	7
Net book value as at 31 March 2019	64,453

15. Short-term loans from financial institutions

Short-term loans from financial institutions of the Company and its subsidiaries consist of loans from both local banks and overseas financial institutions in both local currency and foreign currencies. The loans are mainly repayable within 3 months, and carry interest at the rates of 1.5 - 4.3 percent per annum (31 December 2018: 1.3 - 4.9 percent per annum).

16. Trade and other payables

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Trade payable - related parties	203,136	254,402	665,206	651,267
Trade payable - unrelated parties	20,899,341	22,954,067	12,448,889	13,226,267
Advance from related parties	196,444	203,554	196,585	216,450
Accrued interest expenses	29,980	26,148	6,608	8,928
Accrued expenses	1,114,696	1,287,300	241,504	265,011
Other payables	684,292	480,963	215,317	145,746
Total trade and other payables	23,127,889	25,206,434	13,774,109	14,513,669

The outstanding balance of above other payables represents accounts payable suspense for goods sales which subject to changes in price, specifications and other components.

17. Other current liabilities

The balance as at 31 March 2019 and 31 December 2018 consist of:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Advances received from customers for purchase of molds	195,516	167,864	929	948
Money received from customers pending for clear	47,407	18,262	24,581	7,326
Value added tax payable	31,873	76,486	-	-
Financial derivative liabilities record at fair value	5,324	711	-	-
Others	142,188	198,672	21,532	24,077
Total	422,308	461,995	47,042	32,351

18. Long-term loans

(Unit: Thousand Baht)

	Consolidated financial statements	
	31 March 2019	31 December 2018
Long-term loans from financial institutions	6,139,373	6,263,100
Less: Current portion	-	-
Long-term loans - net of current portion	6,139,373	6,263,100

Movements of long-term loans account during the three-month period ended 31 March 2019 is below.

(Unit: Thousand Baht)

	Consolidated financial statements
Balance as at 1 January 2019	6,263,100
Translation adjustment	(123,727)
Balance as at 31 March 2019	6,139,373

The above long-term loans consisted of loan which the Company and Logistar International Holding Co., Ltd., its subsidiary (Co-Borrowers), entered into 3 year syndicated loan agreement with financial institutions for a facility of USD 216 million and the loan is extendable for another two years. The purpose of the loan is to repay the previous long-term loan and to increase the working capital to support business operations. The co-borrowing loan carries interest at the reference rate as stipulated in the agreement plus margin and shall be repaid on the maturity date (3 years from the first borrowing rate) and loan which Cal-Comp Precision (Philippines), Inc., an indirect subsidiary, entered into 3 year loan agreement with a financial institution for a facility of USD 12 million. The purpose of the loan is to increase the working capital to support business operations. The loan carries interest at the reference rate as stipulated in the agreement plus margin and shall be repaid on the maturity date (within 3 years from the first borrowing date). The Company has issued a letter of support to the financial institution for the credit facilities.

The co-borrowing loan agreement contains covenants as specified in the loan agreement that, among other things, require the Company and its subsidiary to maintain certain current ratio and financial debt ratio according to the agreement.

As at 31 March 2019, the long-term credit facilities of the Company and its subsidiaries which have not yet been drawn down amounted to USD 28 million (31 December 2018: USD 30 million).

19. Income tax/deferred tax assets (liabilities)

Income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on the taxable profits from the non-promoted activities determined in accordance with tax legislation. Income tax of the overseas subsidiaries is provided for in the accounts based on the taxable profits determined in accordance with tax legislation of their countries.

The Company's operation revenues for the three-month periods ended 31 March 2019 are shown divided according to promoted and non-promoted operations of Baht 18,662 million (2018: Baht 17,062 million) and Baht 200 million (2018: Baht 239 million), respectively.

Income tax expenses of the Company and its subsidiaries for the three-month periods ended 31 March 2019 and 2018 are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	For the three-month periods ended 31 March			
	2019	2018	2019	2018
Current income tax:				
Interim corporate income tax charge	48,988	18,397	3,762	1,405
Deferred tax:				
Relating to origination and reversal of temporary differences	(5,211)	(17,963)	(966)	1,336
Income tax expenses reported in income statement	43,777	434	2,796	2,741

The amounts of income tax relating to each component of other comprehensive income for the three-month periods ended 31 March 2019 and 2018 are as follows:

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	For the three-month periods ended 31 March			
	2019	2018	2019	2018
Deferred tax relating to				
Loss (gain) on changes in value of available-for-sale investments	616	(353)	616	(353)
Actuarial gain	(1,160)	(33)	(1,160)	(33)
Total	(544)	(386)	(544)	(386)

As at 31 March 2019, the Company and its subsidiaries have deductible temporary differences and unused tax losses totaling Baht 9,321 million (Separate financial statements: Baht 6,383 million) (31 December 2018: Baht 9,013 million, Separate financial statements: Baht 6,073 million), on which deferred tax assets have not been recognised as the Company and its subsidiaries believe that future taxable profits may not be sufficient to allow utilisation of the temporary differences and unused tax losses.

Details of expiry date of unused tax losses are summarised as below.

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
31 December 2019	109,172	109,156	-	-
31 December 2020	124,734	124,716	-	-
31 December 2021	249,095	249,195	-	-
31 December 2022	98,858	96,537	-	-
31 December 2023	111,578	111,562	-	-
31 December 2024	29,946	-	-	-
31 December 2031	137,143	139,894	-	-
31 December 2032	225,299	229,818	-	-
31 December 2033	328,457	335,045	-	-
31 December 2034	313,568	319,858	-	-
31 December 2035	321	327	-	-
31 December 2036	207	211	-	-
31 December 2037	285,708	291,439	-	-
Total	2,014,086	2,007,758	-	-

In addition, its subsidiaries in Brazil and Singapore have unused tax losses with no expiry date amounting to Baht 802 million (31 December 2018: Baht 933 million). These subsidiaries are able to utilise the tax losses until they are fully utilised.

As at 31 March 2019, the total amount of temporary difference associated with investments in subsidiaries for which deferred tax liabilities have not been recognised, is Baht 4,452 million (31 December 2018: Baht 4,316 million).

20. Warrants

On 25 February 2019, the Company allotted warrants under Employee Stock Option Plan (CCET-WC) to employees of the Company and its subsidiaries for 225,000,000 units. The details are as follows:

No. of securities offered:	225,000,000 units
No. of shares reserved for exercise:	225,000,000 shares
Term:	4 years from the issuance date of warrants
Offering date:	25 February 2019

Expiry date:	25 February 2023
Offering price:	0 Baht per unit
Exercise price:	2.16 Baht per share
Exercise ratio:	1 ordinary share per 1 warrant unless the exercise ratio is adjusted under a rights adjustment.
Allotment method:	This issuance of warrants under CCET-WC will be offered directly to eligible employees of the Company and/or its subsidiaries and in the amount as determined by the Board of Directors and/or the person(s) entrusted by the Board of Directors and the determination will base on the position, role and responsibilities, year of working with the Company and/or its subsidiaries, experience, and contribution in the future of the employees. The Board of Directors and/or the person(s) entrusted by the Board of Directors will determine any condition and/or other details necessary for the pertinent to the issue and offer newly issued shares including the approval from any related agency, and any other acts necessary and related to the issued warrants. There are no employees allocated warrants more than 5% of the total issued warrants under CCET-WC.
Lock-up period:	With respect to this issuance of warrants under CCET-WC which will be allocated to employees at the offering date, not exceeding 30% of the allocated portion of the warrants shall be exercisable after 1 year of the issuance date, and total accumulated not exceeding 60% allocated portion shall be exercisable after 2 years of the issuance date, and total accumulated 100% of the allocated portion shall be exercisable after 3 years of the issuance date. The Company will make a written agreement with all allocated employees involving the lock-up period.

Exercise period:	Subject to the lock-up period, the holders of CCET-WC can exercise the rights to purchase the newly issued ordinary shares of the Company after one year period from the date of issuance of the warrants and can exercise their right to purchase the Company's ordinary shares on the 10th of every 3 months which are 10th February, 10th May, 10th August, 10th November of each year until the maturity of the warrants except the first exercise date will be on 25 February 2020 and the last exercise date will be at the maturity date of the warrants which will be on 25 February 2023. If the last exercise date is a holiday, the last business day prior to the maturity date of the warrants shall be the last exercise date.

The estimated fair value of each share option granted is Baht 0.24. This was calculated using the Black-Scholes model. The model inputs were the share price at price determination date of Baht 1.805, exercise price of Baht 2.16, expected volatility of 25.26%, life of warrants of 4 years, and a risk-free interest rate of 1.83% - 1.99%.

As at 31 March 2019 and 31 December 2018, the Company and its subsidiaries have capital reserve for share-based payment as follow.

(Unit: Thousand Baht)

	Consolidated and separate financial statements	
	31 March 2019	31 December 2018
Capital reserve for share-based payment transactions of the Company	110,331	107,867
Capital reserve for share-based payment transactions of its subsidiaries	50,016	49,980
	160,347	157,847

During the three-month period ended 31 March 2019, the Company and its subsidiaries recorded expenses of the Employees Stock Option Plan amounting to Baht 2.5 million (Separate financial statement: Baht 0.5 million) (2018: Baht 0.04 million (Separate financial statement: None)) as personnel expenses.

As at 31 March 2019 and 31 December 2018, there is no warrants of the Company remained unallocated.

21. Earnings per share

Basic earnings per share is calculated by dividing profit (loss) for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period.

Diluted earnings per share is calculated by dividing profit (loss) for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the period plus the weighted average number of ordinary shares which would need to be issued to convert all dilutive potential ordinary shares into ordinary shares. The calculation assumes that the conversion took place either at the beginning of the period or on the date the potential ordinary shares were issued.

The following table sets forth the computation of basic and diluted earnings per share:

	Consolidated and separate financial statements					
	For the three-month periods ended 31 March					
	Profit (loss) for the period		Weighted average number of ordinary shares		Earnings per share	
	2019	2018	2019	2018	2019	2018
	(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares)	(Baht)	(Baht)
Basic earnings per share						
Profit (loss) attributable to equity holders of the Company	82,941	(249,507)	4,554,644	4,554,644	0.02	(0.05)
Effect of dilutive potential ordinary shares						
Warrants	-	-	-	-		
Diluted earnings per share						
Profit (loss) attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares	82,941	(249,507)	4,554,644	4,554,644	0.02	(0.05)

No calculation of diluted earnings per share for the three-month periods ended 31 March 2019 and 2018 were required for warrants since the exercise price and the fair value of the warrants were higher than the average market price of the Company's ordinary shares.

22. Segment information

The Company and its subsidiaries are organised into business units based on its products. During the current period, the Company and its subsidiaries have not changed the organisation of their reportable segments.

The following tables present revenue and profit information regarding the Company's and its subsidiaries' operating segments for three-month periods ended 31 March 2019 and 2018, respectively.

(Unit: Million Baht)

	For the three-month period ended 31 March 2019				
	Computer peripheral	**Telecommunication products**	**Total reportable segments**	**Eliminations**	**Consolidated financial statements**
Revenues					
Revenues from external customers	15,525	10,225	25,750	-	25,750
Inter-segment revenues	9,050	461	9,511	(8,621)	890
Total revenues	**24,575**	**10,686**	**35,261**	**(8,621)**	**26,640**
Results					
Segment profit	**877**	**285**	**1,162**	**-**	**1,162**
Other income					201
Administrative expenses					(979)
Share of loss from investments in associates					(2)
Finance cost					(265)
Profit before income tax expenses					**117**
Income tax expenses					(44)
Profit for the period					**73**

(Unit: Million Baht)

	For the three-month period ended 31 March 2018				
	Computer peripheral	Telecommunication products	Total reportable segments	Eliminations	Consolidated financial statements
Revenues					
Revenues from external customers	17,066	6,947	24,013	-	24,013
Inter-segment revenues	7,997	311	8,308	(7,731)	577
Total revenues	**25,063**	**7,258**	**32,321**	**(7,731)**	**24,590**
Results					
Segment profit (loss)	**724**	**(57)**	**667**	**-**	**667**
Other income					42
Administrative expenses					(790)
Share of loss from investments in associates					(19)
Finance cost					(164)
Loss before income tax expenses					**(264)**
Income tax expenses					-
Loss for the period					**(264)**

23. Commitments and contingent liabilities

23.1 Capital commitments

As at 31 March 2019, the Company and its subsidiaries had outstanding commitments of Baht 423 million, USD 13 million and PHP 8 million (Separate financial statements: Baht 442 million and USD 1 million), relating to the construction of factory buildings and acquisition of machinery (31 December 2018: Baht 92 million, JPY 2 million, CNY 1 million and PHP 585 million (Separate financial statements: Baht 63 million)).

23.2 Operating lease commitments

Future minimum lease payments required under these non-cancellable operating leases agreements of the Company and its subsidiaries are as follows:

(Unit: Million Baht)

	Consolidated financial statements		Separate financial statements	
	31 March 2019	31 December 2018	31 March 2019	31 December 2018
Payable				
In up to 1 year	139	231	10	17
In over 1 to 5 years	287	281	-	-
Over 5 years	3	7	-	-

23.3 Other commitments

As at 31 March 2019 and 31 December 2018, the Company had outstanding commitments of TWD 30 million, MYR 22 million and INR 104 million in respect of uncalled portion of investments in three subsidiaries.

23.4 Agreements for hire of production of molds

As at 31 March 2019, the Company had outstanding commitments of Baht 3 million and USD 3 million with local suppliers and overseas suppliers in respect of agreements for hire of production of molds (31 December 2018: Baht 5 million and USD 3 million).

23.5 Guarantees

As at 31 March 2019, the Company and its subsidiaries had outstanding bank guarantees of approximately Baht 430 million, CNY 100 million and MYR 1 million (Separate financial statements: Baht 423 million) (31 December 2018: Baht 355 million, MYR 1 million and CNY 100 million (Separate financial statements: Baht 350 million)) issued by the banks on behalf of the Company and its subsidiaries in respect of certain performance bonds as required in the normal course of business.

23.6 Assets/Liabilities - Foreign currency not hedged against foreign exchange risk

The balances of financial assets and liabilities denominated in foreign currencies of the Company that were not hedged by derivative financial instruments are summarised below.

	As at 31 March 2019		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 31 March 2019
	(Million)	(Million)	(USD per 1 foreign currency units)
Baht	636	7,189	0.031
JPY	-	22	0.009

	As at 31 December 2018		Average exchange rate
Foreign currency	Financial assets	Financial liabilities	as at 31 December 2018
	(Million)	(Million)	(Baht per 1 foreign currency units)
USD	645	551	32.45
JPY	-	27	0.29

Foreign exchange contracts outstanding are summarised below.

As at 31 March 2019

	Bought	Sold	Contractual exchange rate		Contractual
Foreign currency	amount	amount	Bought	Sold	maturity date
	(Million)	(Million)			
Subsidiary					
USD	148	-	1 USD against 3.74 - 3.90 BRL	-	April - May 2019

As at 31 December 2018

	Bought	Sold	Contractual exchange rate		Contractual
Foreign currency	amount	amount	Bought	Sold	maturity date
	(Million)	(Million)			
Subsidiary					
USD	116	-	1 USD against 3.87 - 3.88 BRL	-	January - February 2019

Fair value of the above foreign exchange contracts were presented in Note 8 and 17.

24. Fair value of financial instruments

The Company and its subsidiaries use the market approach to measure their assets and liabilities that are required to be measured at fair value by relevant financial reporting standards, except that the cost approach or income approach is used when there is no active market or when a quoted market price is not available.

Fair value hierarchy

In applying the above-mentioned valuation techniques, the Company and its subsidiaries endeavor to use relevant observable inputs as much as possible. TFRS 13 Fair Value Measurement establishes a fair value hierarchy categorising such inputs into three levels as follows:

Level 1 - Use of quoted market prices in an observable active market for such assets or liabilities

Level 2 - Use of other observable inputs for such assets or liabilities, whether directly or indirectly

Level 3 - Use of unobservable inputs such as estimates of future cash flows

The Company and its subsidiaries had the assets and liabilities that were measured at fair value using different levels of inputs as follows:

(Unit: Thousand Baht)

	Consolidated financial statements			
	31 March 2019			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Structured deposits		236,625		236,625
Available-for-sale investments				
Equity instruments	22,9			22,9
Derivatives				
Foreign currency forward contracts		80,1		80,1
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts		5,3		5,3

(Unit: Thousand Baht)

	Consolidated financial statements			
	31 December 2018			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Structured deposits		852,665		852,665
Available-for-sale investments				
Equity instruments	26,5			26,5
Derivatives				
Foreign currency forward contracts		2,(		2,(
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts				

(Unit: Thousand Baht)

	Separate financial statements			
	31 March 2019			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Available-for-sale investments				
Equity instruments	22,9			22,9

(Unit: Thousand Baht)

	Separate financial statements			
	31 December 2018			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Available-for-sale investments				
Equity instruments	26,5			26,5

Valuation techniques and inputs to Level 2 valuation

The fair value of derivatives has been determined by using a discounted future cash flow model and a valuation model technique. Most of the inputs used for the valuation are observable in the relevant market, such as spot rates of foreign currencies and yield curves of the respective currencies.

25. Events after the reporting period

25.1 On 5 April 2019, The Labor Protection Act (No. 7) B.E. 2562 was announced in the Royal Gazette. This stipulates additional legal severance pay rates for employees who have worked for an uninterrupted period of twenty years or more, with such employees entitled to receive not less than 400 days' compensation at the latest wage rate. The law is effective from 5 May 2019. This change is considered a post-employment benefits plan amendment and the Company has additional long-term employee benefit liabilities of Baht 61 million as a result. The Company will reflect the effect of the change by recognising past service costs as expenses in the income statement of the period in which the law is effective, which is the second quarter of 2019.

25.2 On 26 April 2019, the 2019 Annual General Meeting of the Company's shareholders resolved to approve a dividend payment of Baht 0.09 per share to the Company's ordinary shareholders in respect of the 2018 profit. The Company paid an interim dividend of Baht 0.06 per share, or a total of Baht 273 million, leaving a dividend of Baht 0.03 per share, or a total of Baht 137 million, which is to be paid on 16 May 2019.

25.3 On 14 May 2019, a meeting of the Board of Directors of the Company resolved to approve the following matters.

- To approve the dissolution and liquidation of a subsidiary in Malaysia since the customer plans to relocate its manufacturing base to Thailand. Therefore, the Company decided to dissolve and liquidate such subsidiary in order to improve the operational efficiency of the Group. It is expected that the relocation will be completed within the fourth quarter of the year 2021.

- To approve the increase in capital of Cal-Comp Electronics (USA) Co., Ltd., its subsidiary in United States of America, at the amount not exceeding USD 40 million by debt conversion to equity for a purpose of business expansion in the future. It is expected that the capital increase will be completed within the fourth quarter of the year 2019.

26. Functional currency financial statements

The USD functional currency statements of financial position as at 31 March 2019 and the income statements for the three-month period ended 31 March 2019 are as follows.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 31 March 2019

(Unit: Thousand USD)

	Consolidated financial statements	Separate financial statements
Assets		
Current assets		
Cash and cash equivalents	144,358	2,313
Current investments	7,438	-
Trade and other receivables	794,440	537,776
Inventories	471,505	314,382
Advances payment for raw materials and molds	2,740	1,625
Other current assets	27,106	13,595
Total current assets	1,447,587	869,691
Non-current assets		
Restricted bank deposits	524	-
Investments in associates	36,794	34,163
Investments in subsidiaries	-	380,645
Other long-term investments	16,425	12,643
Other long-term receivables	-	79,974
Long-term loans to related parties	3,713	27,360
Property, plant and equipment	451,570	247,590
Goodwill	1,511	-
Intangible assets	4,248	-
Deferred tax assets	3,383	393
Plan assets for long-term employee benefits	1,706	-
Other non-current assets		
Land occupancy rights	2,026	-
Others	7,921	40
Total non-current assets	529,821	782,808
Total assets	1,977,408	1,652,499

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 March 2019

(Unit: Thousand USD)

	Consolidated financial statements	Separate financial statements
Liabilities and shareholders' equity		
Current liabilities		
Short-term loans from financial institutions	479,003	384,932
Trade and other payables	727,025	432,989
Income tax payable	2,370	332
Other current liabilities	13,275	1,479
Total current liabilities	1,221,673	819,732
Non-current liabilities		
Long-term loans	192,991	-
Provision for long-term employee benefits	6,795	5,930
Deferred tax liabilities	1,046	-
Other non-current liabilities	46	-
Provision for transaction under equity method of investments in associates	4,273	4,273
Provision for transaction under equity method of investments in subsidiaries	-	275,148
Total non-current liabilities	205,151	285,351
Total liabilities	1,426,824	1,105,083
Shareholders' equity		
Share capital		
Registered share capital	153,439	153,439
Issued and fully paid-up share capital	140,360	140,360
Share premium	104,358	104,358
Capital reserve for share-based payment transactions	4,944	4,944
Capital surplus from change in shareholding in the subsidiaries	2,431	2,431
Retained earnings		
Appropriated - statutory reserve	15,751	15,751
Unappropriated	324,288	324,288
Other components of shareholders' equity	(44,716)	(44,716)
Equity attributable to owners of the Company	547,416	547,416
Non-controlling interests of the subsidiaries	3,168	-
Total shareholders' equity	550,584	547,416
Total liabilities and shareholders' equity	1,977,408	1,652,499

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the three-month period ended 31 March 2019

(Unit: Thousand USD)

	Consolidated financial statements	Separate financial statements
Revenues		
Sales	845,404	598,577
Gain on financial derivatives	2,393	1,864
Other income	6,393	1,523
Total revenues	854,190	601,964
Expenses		
Cost of sales	805,312	587,644
Selling and distribution expenses	3,218	540
Administrative expenses	30,914	2,777
Exchange loss	2,567	10
Total expenses	842,011	590,971
Profit before share of loss from investments in associates and subsidiaries, finance cost and income tax expenses	12,179	10,993
Share of loss from investments in associates	(53)	(65)
Share of loss from investments in subsidiaries	-	(4,749)
Profit before finance cost and income tax expenses	12,126	6,179
Finance cost	(8,409)	(3,459)
Profit before income tax expenses	3,717	2,720
Income tax expenses	(1,390)	(89)
Profit for the period	2,327	2,631
Profit attributable to:		
Equity holders of the Company	2,631	2,631
Non-controlling interests of the subsidiaries	(304)	
	2,327	

(Unit:

Earnings per share		
Basic earnings per share		
Profit attributable to equity holders of the Company	0.0005	0.0005
Diluted earnings per share		
Profit attributable to equity holders of the Company	0.0005	0.0005

27. Approval of interim financial statements

These interim financial statements were authorised for issue by the Company's authorised director on 14 May 2019.