

創意電子(股)公司及子公司採用國際財務報導準則與中華民國一般公認會計原則之主要差異

自 2013 年起，創意電子(股)公司（以下簡稱創意公司）依證券發行人財務報告編製準則暨經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（以下稱「Taiwan-IFRSs」）相關指引編製合併財務報告。依據國際財務報導準則第 1 號「首次採用國際財務報導準則」，創意公司須建立國際財務報導準則下之會計政策，且應追溯適用該等會計政策以決定轉換至國際財務報導準則日（一〇一年一月一日）之初始資產負債表。創意公司及其子公司（以下合稱本公司）採用國際財務報導準則與中華民國一般公認會計原則之主要差異彙總說明如下：

合併資產負債表

(1) 遞延所得稅之分類及備抵評價科目

依中華民國一般公認會計原則之規定，遞延所得稅資產及負債依其相關資產或負債之分類劃分為流動或非流動項目，遞延所得稅資產及遞延所得稅負債係屬同一納稅個體應互相抵銷，無相關之資產或負債者，依預期迴轉期間之長短劃分為流動或非流動項目。轉換至 Taiwan-IFRSs 後，遞延所得稅資產或負債一律分類為非流動項目，並考量遞延所得稅資產及遞延所得稅負債之法定租稅抵銷權，予以重新分類。

另依中華民國一般公認會計原則之規定，遞延所得稅資產於評估其可實現性後，認列相關備抵評價金額。轉換至 Taiwan-IFRSs 後，僅當所得稅利益「很有可能」實現時始認列為遞延所得稅資產，不再使用備抵評價科目。

(2) 出租資產之分類

轉換為 Taiwan-IFRSs 後，原帳列其他資產項下之出租資產依其性質重分類為不動產、廠房及設備。出租資產主要係以營業租賃出租部分辦公室，因不能單獨出售，且所佔面積並不重大，亦非屬投資性不動產。

(3) 員工福利

依中華民國一般公認會計原則之規定，本公司對確定福利義務進行精算評價並認列相關退休金成本及應計退休金負債；轉換至 Taiwan-IFRSs 後，應依國際會計準則第 19 號「員工福利」之規定，對確定福利義務進行精算評價。

另依中華民國一般公認會計原則之規定，採用緩衝區法認列精算損益時，應按可獲得退休金給付在職員工之平均剩餘服務年限攤銷。

惟依國際會計準則第 19 號「員工福利」規定，本公司選擇將來自於確定福利計畫之精算損益立即認列於其他綜合損益項下。認列於

其他綜合損益者係立即認列於保留盈餘，於後續期間不得重分類至損益。

另依中華民國一般公認會計原則，最低退休金負債是資產負債表上應認列退休金負債之下限，若帳列之應計退休金負債低於此下限金額則應將不足部分補列。轉換至 IFRSs 後，無最低退休金負債之規定。

合併綜合損益表

(4) 營業外收入及支出

轉換至 Taiwan-IFRSs 後，本公司將兌換淨損、處分金融資產利益及處分固定資產損益重分類至其他利益及損失項下；利息收入、租金收入、出租資產折舊及其他收入重分類至其他收入項下；利息費用重分類至財務成本項下。

(5) 其他綜合損益

轉換至 Taiwan-IFRSs 後，損益表改為「綜合損益表」。兩者主要差異為新增「其他綜合損益」項目，其主要為非屬股本交易所產生之權益變動。本公司之其他綜合損益主要包括國外營運機構財務報表換算之兌換差額及確定福利計劃之精算損失。每股盈餘之計算不含其他綜合損益。

合併現金流量表

(6) 重分類利息收現數及利息支付數

本公司依中華民國一般公認會計原則按間接法編製之現金流量表，係將利息收現數及利息支出數作為營業活動之現金流量，且未被要求單獨揭露利息收現數。惟依國際會計準則第 7 號「現金流量表」之規定，本公司利息收現數應單獨揭露，且依其性質將利息收現數表達為投資活動之現金流量，且利息支付數則表達為籌資活動之現金流量。

(7) 所得稅支付數

轉換至 Taiwan-IFRSs 後，所得稅支付數須於營業活動項下單獨揭露，因此，現金流量表將自稅前淨利開始編製而非稅後淨利。

(8) 外幣現金流量

轉換至 Taiwan-IFRSs 後，外幣交易產生之現金流量應按照現金流量發生日之匯率予以換算，相關匯兌損益則作為稅前淨利之調節項。

依據上述說明，本公司 2012 年合併財務報告採用國際財務報導準則與中華民國一般公認會計原則之差異列表如下說明：

I. Consolidated Balance Sheets

(In NT\$ thousands)	Taiwan-IFRSs 2012.12.31	R.O.C. GAAP 2012.12.31	Difference	Note
	Amount	Amount	Amount	
Assets				
Current assets				
Cash and cash equivalents	\$ 2,384,588	\$ 2,384,588	\$ -	
Notes and accounts receivable, net	1,037,793	1,037,793	-	
Receivables from related parties	26,528	26,528	-	
Inventories	556,573	556,573	-	
Other financial assets	941	941	-	
Other current assets	267,543	316,900	(49,357)	1
Total current assets	4,273,966	4,323,323	(49,357)	
Non-current assets				
Property, plant and equipment	369,004	368,832	172	2
Intangible assets	172,979	172,979	-	
Deferred income tax assets	57,027	853	56,174	1
Refundable deposits	9,390	9,390	-	
Pledged time deposits	20,000	20,000	-	
Other non-current assets	-	915	(915)	2 & 3
Total non-current assets	628,400	572,969	55,431	
Total assets	\$ 4,902,366	\$ 4,896,292	\$ 6,074	
Liabilities and equity				
Current liabilities				
Accounts payable	\$ 440,889	\$ 440,889	\$ -	
Payables to related parties	273,359	273,359	-	
Accrued profit sharing to employees and bonus to directors	73,795	73,795	-	
Payables to contractors and equipment suppliers	15,450	15,450	-	
Current tax liabilities	83,948	83,948	-	
Customer advances	217,481	217,481	-	
Accrued expenses and other current liabilities	243,714	243,968	(254)	1
Total current liabilities	1,348,636	1,348,890	(254)	
Non-current liabilities				
Deferred income tax liabilities	7,071	-	7,071	1
Other long-term payables	16,981	16,981	-	
Accrued pension cost	28,201	5,558	22,643	3
Guarantee deposits	2,904	2,904	-	
Total non-current liabilities	55,157	25,443	29,714	
Total liabilities	1,403,793	1,374,333	29,460	
Equity				
Capital stock	1,340,119	1,340,119	-	
Capital surplus	569,623	569,623	-	
Retained earnings				
-Legal reserve	339,878	339,878	-	
-Special reserve	393	393	-	
-Unappropriated earnings	1,256,364	1,282,283	(25,919)	3
Other equity	(7,804)	(10,337)	2,533	3
Total equity	3,498,573	3,521,959	(23,386)	
Total liabilities and equity	\$ 4,902,366	\$ 4,896,292	\$ 6,074	
Key Indices				
A/R turnover days	49	49	-	
Current ratio(%)	316.91	320.51	(3.60)	
Net Working Capital	2,925,330	2,974,433	(49,103)	

1. Classifications of deferred income tax asset/liability and valuation allowance

The amount reclassified from deferred income tax assets to non-current assets was NT\$56,174 thousand, deferred income tax liabilities to non-current liabilities was NT\$7,071

2. Classification of leased assets

The amount reclassified from leased assets to property, plant and equipment was NT\$172

3. Employee benefits

As of December 31, 2012, accrued pension cost was adjusted for an increase of NT\$22,643 thousand; deferred pension cost was adjusted for a decrease of NT\$743 thousand; and net loss not recognized as pension cost was adjusted for a decrease of NT\$2,533 thousand. For the year ended December 31, 2012, pension cost was also adjusted for a decrease of NT\$1,016 thousand, and actuarial losses on defined benefit plans of NT\$5,717 thousand was recognized in the other comprehensive income.

As a result of aforementioned adjustments from Taiwan-IFRSs adoption, our 2012 net working capital decreased to NT\$2,925,330 thousand and current ratio decreased to

II. Consolidated Statements of Comprehensive Income

(In NT\$ thousands)	Taiwan-IFRSs	R.O.C. GAAP	Difference	Note
	2012	2012		
	Amount	Amount	Amount	
Net sales	\$ 9,013,760	\$ 9,013,760	\$ -	
Cost of sales	6,942,459	6,942,459	-	
Gross profit	2,071,301	2,071,301	-	
Operating expenses				
Sales and marketing	265,832	265,832	-	
General and administrative	225,349	226,365	(1,016)	1
Research and development	870,368	870,368	-	
Total operating expenses	1,361,549	1,362,565	(1,016)	
Income from operations	709,752	708,736	1,016	
Non-operating income and expenses				
Other income	13,994	13,994	-	
Other gains and losses	(17,351)	(17,351)	-	
Finance costs	(234)	(234)	-	
Total non-operating income and expenses	(3,591)	(3,591)	-	
Income before income tax	706,161	705,145	1,016	
Income tax	(92,776)	(92,776)	-	
Net income	613,385	612,369	1,016	
Other comprehensive income				
Exchange differences on translation of foreign operations	(7,411)	-	(7,411)	2
Actuarial losses on defined benefit plans	(5,717)	-	(5,717)	2
Comprehensive income	\$ 600,257	\$ 612,369	(\$ 12,112)	

1. Employee benefits

Under Taiwan-IFRSs, actuarial losses on defined benefit plans are no longer amortized as expense. Pension cost for the year ended December 31, 2012 was adjusted for a decrease of NT\$1,016 thousand.

2. Other comprehensive income

Other comprehensive income is mainly comprised of exchange differences on translation of foreign operations of NT\$7,411 thousand and actuarial losses on defined benefit plans of NT\$5,717 thousand.

III. Consolidated Statements of Cash Flows

(In NT\$ thousands)	Taiwan-IFRSs 2012	R.O.C. GAAP 2012	Difference	Note
	Amount	Amount	Amount	
Cash flows from operating activities:				
Income before income tax	\$ 706,161	\$ -	\$ 706,161	1
Net income		612,369	(612,369)	1
Adjustments for:				
Depreciation	80,188	80,188	-	
Amortization	153,393	153,393	-	
Provision for doubtful receivables	19,405	19,405	-	
Interest income	(11,243)	-	(11,243)	2
Interest expense	234	-	234	2
Foreign exchange loss, net	1,402	-	1,402	3
Gain on disposal of property, plant and equipment	(363)	(363)	-	
Gain on disposal of available-for-sale financial assets	(3,379)	(3,379)	-	
Deferred income tax	-	5,337	(5,337)	1
Net changes in operating assets and liabilities	371,760	418,800	(47,040)	1 & 2
Cash generated from operations	1,317,558	1,285,750	31,808	
Income taxes paid	(41,064)	-	(41,064)	1
Net cash provided by operating activities	1,276,494	1,285,750	(9,256)	
Cash flows from investing activities:				
Interest received	10,991	-	10,991	2
Acquisition of:				
Available-for-sale financial assets	(3,305,000)	(3,305,000)	-	
Property, plant and equipment	(81,625)	(81,625)	-	
Intangible assets	(123,299)	(121,897)	(1,402)	3
Proceeds from disposal of:				
Available-for-sale financial assets	3,308,379	3,308,379	-	
Property, plant and equipment	286	286	-	
Decrease in refundable deposits	1,846	1,846	-	
Net cash used in investing activities	(188,422)	(198,011)	9,589	
Cash flows from financing activities:				
Cash dividends paid	(402,036)	(402,036)	-	
Guarantee deposits refunded	(123)	(123)	-	
Interest paid	(234)	-	(234)	2
Net cash used in financing activities	(402,393)	(402,159)	(234)	
Effect of exchange rate changes on cash and cash equivalents				
	(7,217)	(7,118)	(99)	
Net increase in cash and cash equivalents	678,462	678,462	-	
Cash and cash equivalents, beginning of period	1,706,126	1,706,126	-	
Cash and cash equivalents, end of period	<u>\$ 2,384,588</u>	<u>\$ 2,384,588</u>	<u>\$ -</u>	

1. Income tax paid

Under Taiwan-IFRSs, income tax paid is classified as a separate item in the statement of cash flows; therefore, net income is replaced by income before income tax and deferred income tax / income tax payable are removed.

2. Classification of interest received and the interest paid

Interest received of NT\$10,991 thousand is classified as investing activities and interest paid of NT\$234 thousand is classified to financing activities.

3. Foreign exchange gain and loss

The foreign exchange loss of NT\$1,402 thousand related to acquisitions of intangible assets is reclassified to operating activities and recorded as a reconciliation item to income before income tax.