

福華電子營運報告 2024 Q3

免責聲明

- 本簡報包含對於未來展望的表述，該項表述是基於對現況的預期，未來受限於已知、未知風險或不確定因素的影響，因此實際結果可能與表述內容有所差異。這些未來展望的表述，反應本公司目前對於未來的看法，本公司並不負責隨時提醒或更新。

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公司概況

- 營運總部：台灣新北市三峽區中正路一段393號
- 成立時間：1970年8月31日
- 櫃檯買賣中心上櫃時間(代號8085)：2004年3月1日
- 實收資本額：新台幣 13.9983億元
- 員工人數：約300人

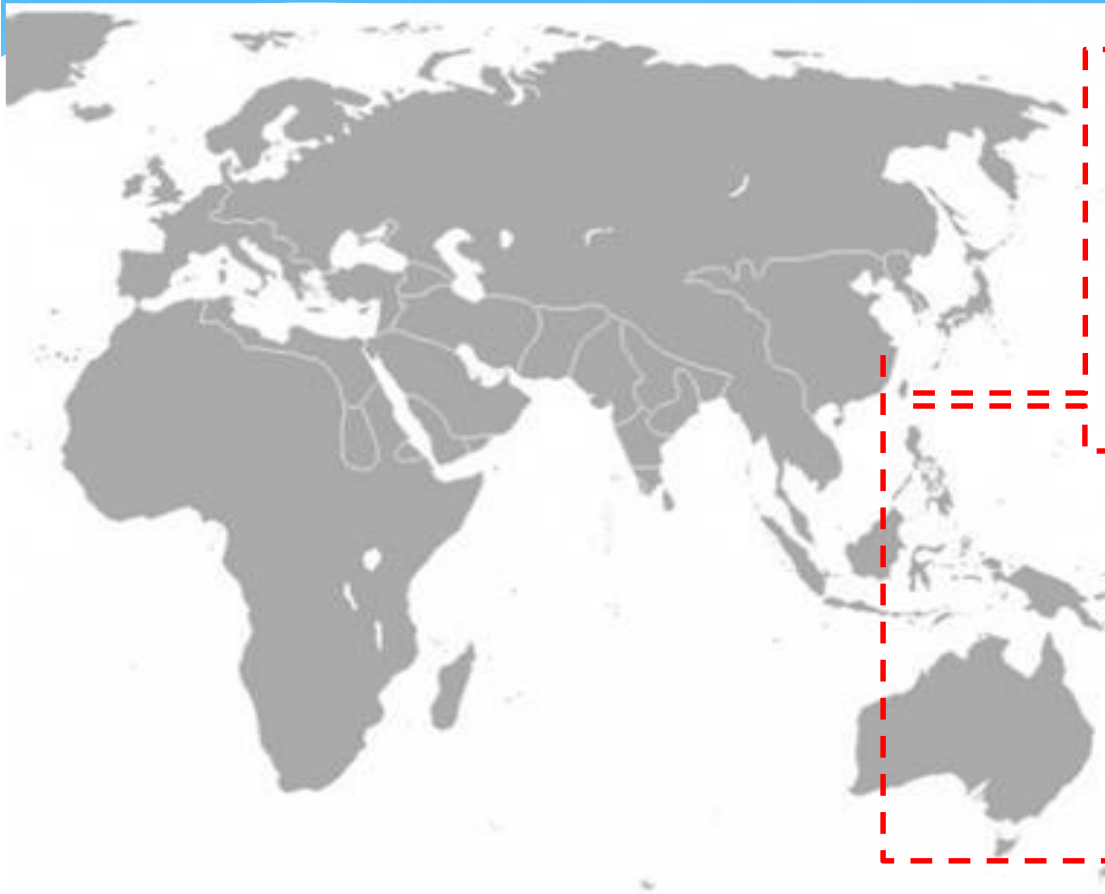
公司概況

福華電子創立於1970年，總部設於台灣，是一個具有整合及專業研發與製造能力的公司。從公司草創時期以電視調諧器和精密電子零組件為主要的產品開始，福華已經逐漸發展成為一個提供多樣化產品與服務的公司。

現今，我們的產品主要針對光電、資通訊及汽車電子等產業之市場而研發，以順應市場的趨勢和擴大營業的版圖。此外，福華的品質管理系統也隨著通過ISO 9001、ISO 14001、ISO / TS 16949、ISO45001、ISO27001的認證而獲得國際性的肯定。

透過位於台灣的三峽廠、高雄廠和中國大陸的吳江廠等各處基地的密切合作，我們能提供彈性生產及產能調整的對應能力，來滿足不同客戶的需求。

全球據點



三峽總部



高雄大發



蘇州吳江



合併綜合損益表 Q3 2024

新台幣千元

		3Q24	2Q24	3Q23	QoQ	YoY	YTD24	YTD23	YoY
營業收入		170,063	140,351	171,966	21.2%	-1.1%	449,986	575,454	-21.8%
營業毛利		11,734	4,174	728	181.1%	1511.8%	20,624	(871)	-2467.9%
營業費用		65,778	28,941	30,930	127.3%	112.7%	143,820	77,269	86.1%
營業利益		(54,044)	(24,767)	(30,202)	118.2%	78.9%	(123,196)	(78,140)	57.7%
營業外收支		(5,189)	17,098	20,579	-130.3%	-125.2%	32,848	49,661	-33.9%
繼續營業部門稅前淨利		(59,233)	(7,669)	(9,623)	672.4%	515.5%	(90,348)	(28,479)	217.2%
所得稅費用		281	225	868	24.9%	-67.6%	664	2,805	-76.3%
稅後淨利		(59,514)	(7,894)	(10,491)	653.9%	467.3%	(91,012)	(31,284)	190.9%
每股盈餘(新台幣元)		(0.43)	(0.06)	(0.07)	616.7%	514.3%	(0.65)	(0.22)	195.5%
營業毛利率(%)		6.9%	3.0%	0.4%			4.6%	-0.2%	
營業淨利率(%)		-31.8%	-17.6%	-17.6%			-27.4%	-13.6%	
稅後淨利率(%)		-35.0%	-5.6%	-6.1%			-20.2%	-5.4%	
費用剔除預期信用減損		31,331	27,170	26,024	15.3%	20.4%			

*註：每股淨利係以2022年第三季流通在外股數139,983千股計算。

合併資產負債 Q3 2024

新台幣千元

	2024Q3		2024Q2			2024Q3		2024Q2	
現金及約當現金	1,021,014	32%	1,110,222	33%	應付款項	156,123	5%	139,304	4%
金融資產-透過PL-流動	33,497	1%	32,664	1%	一年內到期長期借款	24,000	1%	24,000	1%
金融資產-按攤銷後成本	101,893	3%	100,468	3%	其他流動負債	25,917	1%	21,016	1%
應收款項	224,302	7%	211,359	6%	流動負債	206,040	6%	184,320	5%
存貨	98,438	3%	80,017	2%	長期銀行借款	957,000	30%	963,000	29%
其他流動資產	103,435	3%	87,661	3%	其他非流動負債	250,502	8%	249,998	7%
流動資產	1,582,579	50%	1,622,391	48%	非流動負債	1,207,502	38%	1,212,998	36%
金融資產-透過PL-非流	0	0%	0	0%	總負債	1,413,542	44%	1,397,318	41%
金融資產-透過OCI	878,487	28%	1,019,116	30%	股本	1,399,830	44%	1,399,830	42%
不動產、廠房與設備	553,743	17%	557,576	17%	資本公積	48,716	2%	48,716	1%
其他流動資產	166,994	5%	173,746	5%	未分配盈餘	2,122	0%	61,636	2%
非流動資產	1,599,224	50%	1,750,438	52%	其他權益	317,593	10%	465,329	14%
總資產	3,181,803	100%	3,372,829	100%	總股東權益	1,768,261	56%	1,975,511	59%

主要產品與應用



電子零組件

Precision Components Products



專業代工

Professional OEM/ODM



光電類

Optoelectronic Products

電子零組件



開關
Switch



編碼器
Encoder



感測器
Sensor



可變電阻器
Potentiometer

光電產品

Backlight Module



5.8" Back light module



10.1" Back light module



14" Back light module

專業代工

Smt 產線



專業代工

Dip 產線



排班制度
一班制



配置人數
17人

專業代工

組測包產線



排班制度
一班制



配置人數
16人

印尼法規核實與澄清

- 社會林業 (PS - Perhutanan Sosial)

已取得PS (Social Forestry) 授權 - 18 份授權可於環境林業部網站查到，
印尼政府認可本授權可進行碳權交易；此亦經當地律師確認如下：



Confidential
Jakarta, 3 December 2024

No. : 0051/Dir-SoLo/XII/2024
Subject : Legal Audit

Dear,
Forward Intelligent Energy Co., LTD
No. 393, Section 1, Zhongzheng Road, Sanxia District
New Taipei 237, Taiwan, R.O.C.

We have conducted a thorough and comprehensive legal audit, focusing on key elements essential for ensuring compliance and mitigating risks. This proactive initiative aims to enhance Forward Intelligent Energy's legal standing and operational efficiency.

We are excited to present our findings and recommendations, which are designed to equip Forward Intelligent Energy with the necessary insights to navigate complex legal situations and fortify its compliance framework.

INTRODUCTION

In the dynamic landscape of today's business environment, the importance of conducting thorough legal audits cannot be overstated. Organizations must ensure compliance with relevant laws and regulations while effectively managing risks to safeguard their interests.

This legal opinion has been prepared by Solusi Law Office on behalf of Forward Intelligent Energy, Ltd. (hereinafter referred to as "FIE") concerning key legal issues related to the carbon rights development project undertaken by FIE in collaboration with Asia Asset Developments, Co. Ltd. (hereinafter referred to as "AAD") the Forest Management Department of Maluku, and local partners in Indonesia. The project involves the management of carbon rights through the Social Forestry mechanism.

FIE, alongside its partners, is committed to ensuring that the development of these carbon rights is fully compliant with the applicable regulations and policies in Indonesia. This document provides a systematic analysis of the legal considerations involved, enabling FIE to make informed decisions as it progresses with this initiative.

We invite you to review the findings and recommendations detailed in this report, which are designed to enhance the organization's legal standing and operational efficiency.

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CONCLUSION & RECOMMENDATIONS

The carbon rights development project carried out by FIE in collaboration with AAD, the Forest Management Department of Maluku, and other local partners operate within a complex context and requires compliance with various regulations governing carbon trading and forest management.

Though the PS application is in progress, we would like to emphasize that in order to carry out emission offsets, based on the current laws and regulations, it is recommended that FIE and/or AAD undertake the following steps:

- Registration in SRN PPI
- Verification of Climate Change Mitigation Actions by a Verifier, eg. Verra
- Issuance of the Greenhouse Gas Emission Reduction Certificate (SPE GRK) and
- Recording in SRN PPI before Carbon Credits have been delivered.

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CLOSING

In conclusion, the carbon rights development project carried out by FIE in collaboration with AAD, the Forest Management Department of Maluku, and other local partners represent an important step in efforts to mitigate climate change and sustainably manage forest resources. Although there are various legal actions need to be addressed, such as compliance with existing regulations and fulfilling administrative requirements, this project has been already in process of fulfilling all the necessary compliance requirements.

It is crucial for all stakeholders to collaborate and fulfill their respective roles in the licensing process and in implementing greenhouse gas emission mitigation actions. By adhering to the applicable regulations, this project will not only provide economic benefits to local communities but also significantly contribute to environmental protection and the sustainability of forests in Indonesia.

Respectfully,
Solusi Law Office

Ardy Susanto, S.H., M.I.Kom.

印尼法規核實與澄清 - 社會林業 (PS) vs 森林利用經營許可 (PBPH)



SOLUSI LAW OFFICE
A Professional Attorneys

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Jakarta, 16 December 2024

No. : 00052/Dir-SoLo/XII/2024
Subject : Legal Response Regarding Social Forestry and Forest Utilization Business Permit

Respected,
Forward Intelligent Energy Co., LTD
No. 393, Section 1, Zhongzheng Road, Sanxia District
New Taipei 237, Taiwan, R.O.C.

In relation to the inquiries raised regarding the Business Licensing in the forestry sector (PBPH) for parties that have obtained Social Forestry (PS) permits, we have prepared this response to provide clarification on the applicable legal provisions. This analysis is based on **Government Regulation Number 23 of 2021 concerning Forestry Management** ("PP 23/2021"), which provides the legal framework governing forest management and the utilization of forest products, particularly in relation to Social Forestry (PS) and Business Licensing for Forest Utilization (PBPH), which we outline as follows:

1. The Government of Indonesia, through Government Regulation Number 23 of 2021, regulates various aspects related to forest management and utilization in Indonesia. As a legal foundation for forestry management, this regulation stipulates provisions for forest management that prioritize environmental sustainability, the improvement of community welfare, and the optimal utilization of forest resources.
2. In Article 1, clause 39, it is stated that forest utilization includes a variety of activities such as the use of forest areas, environmental services, and the optimal utilization of both timber and non-timber forest products, all of which are carried out while maintaining the balance of the forest ecosystem.
3. Social Forestry (PS) is described as a system of sustainable forest management implemented in State Forest Areas or Rights Forests/Customary Forests, carried out by local communities or Indigenous Peoples as key actors to enhance their welfare, environmental balance, and socio-cultural dynamics. This can take the form of Village Forests, Community Forests, People's Plantations, Customary Forests, and forestry partnerships.
4. In Chapter V, concerning Forest Arrangement and the Preparation of Forest Management Plans and Utilization, Section Three, Paragraphs 1, Articles 126-127, it is



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explained that forest utilization aims to achieve optimal, equitable, and sustainable benefits from forest products and services for community welfare. This is carried out through activities such as the utilization of forest areas, environmental service utilization, and the harvesting of both timber and non-timber forest products. Forest utilization activities are conducted based on Business Licensing for Forest Utilization or Social Forestry Management activities;

5. PP Government Regulation Number 23 of 2021 stipulates that Business Licensing for Forest Utilization (PBPH) is granted to business actors to conduct forest utilization activities. However, the provisions in this regulation indicate that PBPH cannot be issued for areas that have already obtained Social Forestry permits, as outlined in Article 137, clause (3), which states that *Business Licensing for Forest Utilization in Protected Forests is prohibited in:*
 - a. The work areas of state-owned enterprises in the forestry sector that have been delegated the management of forest management; and
 - b. Forest areas that have already been encumbered with Business Licensing for Forest Utilization.
6. This further clarified in Article 143, clause (3), which states that *Business Licensing for Forest Utilization in Production Forests, as referred to in clause (1) is prohibited in:*
 - a. The work areas of state-owned enterprises in the forestry sector that have been delegated the management of forest management
 - b. Forest areas that have already been encumbered with Business Licensing for Forest Utilization;
 - c. Forest areas that have been granted approval for social forestry management; and
 - d. Forest areas that have been granted approval for the use of forest areas and the release of forest areas
7. Although Business Licensing for Forest Utilization cannot be applied for areas that have already obtained Social Forestry permits, it is explained in Chapter VI regarding Social Forestry Management, as stated in article 204, that forestry partnerships can be established where companies may collaborate with communities holding Social Forestry permits to support management and utilization efforts.

Based on above considerations, it can be concluded that in the context of forest management, if an area has obtained a Social Forestry permit, then **Business Licensing for Forest Utilization does not need to be applied for**. The Social Forestry permit already grants the communities the rights to manage and utilize forest resources, while other parties can play the role of forestry partners who can contribute to forest management in accordance with applicable laws.

結論：在森林經營方面 (PS)，如果一個地區已獲得社會林業許可證，則無需申請森林利用經營許可證 (PBPH)。

社會林業許可證 (PS) 已經賦予社區管理和利用森林資源的權利。

印尼法規核實與澄清

- 社會林業 (PS- Perhutanan Sosial)



11.	Regulation of the Financial Services Authority of the Republic of Indonesia Number 14 of 2023	Carbon Trading through the Carbon Exchange.
12.	Minister of Environment and Forestry Circular No. SE.5/MENLHK/SETJEN/HPL.2/5/2023	Adjustment of Forest Utilization Cooperation in Forest Management Units to Business Utilization Permits or Community Forestry Management Approval

REGULATORY REQUIREMENTS FOR FOREST CARBON DEVELOPMENT

EXPLANATION OF SOCIAL FORESTRY (PS) AND BUSINESS LICENSING FOR FOREST UTILIZATION (PBPB)

Social forestry is a program designed to empower local communities in sustainable forest management. In Indonesia, this program has been implemented with the primary goal of providing legal access to state forests for communities. Through social forestry, communities are expected to manage forests and surrounding natural resources, while also improving their welfare.

Goals and Benefits of Social Forestry:

- Community Empowerment:**
The social forestry program aims to recognize community land access rights and empower them in forest management. By granting management rights, communities can actively participate in preserving and conserving the environment.
- Forest Conservation:**
Through sustainable management, social forestry can help in forest conservation and biodiversity. Communities involved in forest management tend to be more concerned about the sustainability of natural resources.
- Economic Improvement:**
With legal access to forests, communities can utilize non-timber forest products (NTFP) and develop agroforestry-based businesses. For example, community groups in West Kalimantan have successfully gained monthly profits from honey and other agricultural products.

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- Poverty Reduction:**
This program is expected to reduce social and economic disparities by providing opportunities for poor communities to increase their income through forest resource management.

NATIONAL FORESTRY MODEL

There are five formal models of social forestry recognized in Indonesia:

- Village Forests (HD):**
A permit for 35 years for management by village communities.
- Community Forests (HKm):**
A permit for 35 years for groups of forest users.
- People's Plantations (HTR):**
A permit for 35 years for community business groups.
- Partnerships:**
Agreements between forest user groups and government or business entities.
- Customary Forests:**
Recognition of ownership rights without time limits for indigenous communities.

Management of Social Forestry can be granted to:

- Individuals
- Forest farmer groups
- Cooperatives

Social forestry management in the form of partnerships is given in Forest Areas that have been burdened with management by state-owned enterprises in the forestry sector or Forest Utilization Permits, based on agreements between the holders of management by state-owned enterprises in the forestry sector or holders of Forest Utilization Permits with local communities, granted for a duration adjusted to the validity period of the Forest Utilization Permit.

The procedure for applying for Social Forestry is for the community to submit a management application for social forestry to the Minister of Environment and Forestry or the local Governor, which includes an application process comprising administrative verification, technical verification, and approval.

The criteria for social forestry managers consist of individuals or community groups that have a dependency on forest resources. Specific criteria apply to each scheme, such as the requirement to form farmer groups for Community Forests.

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社會林業的目標與效益：

1. 社區賦權
2. 森林保護
3. 經濟改善
4. 脫離貧困

以上報告

敬請指教