

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/09/30	2014/12/31	2014/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	3,476,595	4,256,691	3,718,008
Current financial assets at fair value through profit or loss			
Current financial assets at fair value through profit or loss, designated as upon initial recognition	110,331	94,091	90,090
Total current financial assets at fair value through profit or loss	110,331	94,091	90,090
Notes receivable, net			
Notes receivable, net	88,046	101,895	80,963
Accounts receivable, net			
Accounts receivable, net	3,387,205	3,364,719	3,786,758
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	766,609	781,015	1,019,390
Accounts receivable due from related parties, net	766,609	781,015	1,019,390
Other receivables			
Other receivables, net	101,507	50,303	86,909
Current tax assets			
Total current tax assets	5,820	5,491	6,790
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,589,480	2,125,568	1,946,821
Total inventories	1,589,480	2,125,568	1,946,821
Prepayments			

Total prepayments	107,492	148,987	139,317
Other current assets			
Total other current assets	37,151	31,304	35,980
Total current assets	9,670,236	10,960,064	10,911,026
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,742,498	1,835,189	1,533,602
Non-current financial assets at cost			
Non-current financial assets at cost, net	32,350	0	0
Investments accounted for using equity method			
Investments accounted for using equity method, net	69,404	27,173	25,651
Property, plant and equipment			
Total property, plant and equipment	1,250,374	1,261,966	1,255,206
Intangible assets			
Total intangible assets	219,390	218,672	218,672
Deferred tax assets	38,873	38,648	37,771
Other non-current assets			
Total other non-current assets	79,617	81,828	77,232
Total non-current assets	4,432,506	3,463,476	3,148,134
Total assets	14,102,742	14,423,540	14,059,160
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	165,128	217,029	191,368
Notes payable			
Total notes payable	12,110	12,951	12,984
Accounts payable			
Total accounts payable	3,953,277	4,908,537	5,119,829
Accounts payable to related parties			
Total accounts payable to related parties	39,084	65,121	59,172
Other payables			
Total other payables	1,250,665	930,684	872,172
Current tax liabilities	38,955	94,842	79,837
Other current liabilities			

Total other current liabilities	67,847	134,335	126,710
Total current liabilities	5,527,066	6,363,499	6,462,072
Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	1,025	1,329	852
Other non-current liabilities			
Net defined benefit liability, non-current	44,995	51,227	55,539
Guarantee deposits received	907	20	414
Total other non-current liabilities	45,902	51,247	55,953
Total non-current liabilities	46,927	52,576	56,805
Total liabilities	5,573,993	6,416,075	6,518,877
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,922,620	2,344,658	2,344,658
Total capital stock	1,922,620	2,344,658	2,344,658
Capital surplus			
Total capital surplus	1,333,069	1,333,069	1,333,069
Retained earnings			
Legal reserve	793,995	753,869	753,869
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,277,589	1,224,456	1,156,595
Total retained earnings	2,071,584	1,978,325	1,910,464
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	238,253	204,179	134,717
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	2,707,411	1,798,382	1,496,795
Total other equity interest	2,945,664	2,002,561	1,631,512
Treasury shares	0	0	0
Total equity attributable to owners of parent	8,272,937	7,658,613	7,219,703
Non-controlling interests	255,812	348,852	320,580
Total equity	8,528,749	8,007,465	7,540,283
Total liabilities and equity	14,102,742	14,423,540	14,059,160
Number of share capital awaiting retirement	0	0	0

Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/3rd	2014/3rd	/01/01To2015/03/01/01To2014/03/01	/01/01To2014/03/01
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	3,486,720	4,453,386	10,308,934	12,077,964
Total sales revenue	3,486,720	4,453,386	10,308,934	12,077,964
Sales returns	5,288	1,405	25,239	23,820
Sales discounts and allowances	11,470	7,588	29,398	25,743
Net sales revenue	3,469,962	4,444,393	10,254,297	12,028,401
Total operating revenue	3,469,962	4,444,393	10,254,297	12,028,401
Operating costs				
Total operating costs	3,077,097	3,867,442	9,186,349	10,462,447
Gross profit (loss) from operations	392,865	576,951	1,067,948	1,565,954
Unrealized profit (loss) from sales	-330	84	101	281
Gross profit (loss) from operations	393,195	576,867	1,067,847	1,565,673
Operating expenses				
Selling expenses				
Total selling expenses	152,164	212,465	481,905	617,053
Administrative expenses				
Total administrative expenses	146,941	152,715	441,903	445,375
Research and development expenses				
Total research and development expenses	111,935	112,251	343,680	328,588
Total operating expenses	411,040	477,431	1,267,488	1,391,016
Net operating income (loss)	-17,845	99,436	-199,641	174,657
Non-operating income and expenses				
Other income				
Total other income	119,098	87,728	196,430	200,147
Other gains and losses				
Other gains and losses, net	68,667	19,028	160,649	50,163
Finance costs				
Finance costs, net	1,184	1,172	4,965	3,305
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-1,168	6	-4,000	768

Total non-operating income and expenses	185,413	105,590	348,114	247,773
Profit (loss) from continuing operations before tax	167,568	205,026	148,473	422,430
Tax expense (income)				
Total tax expense (income)	17,498	33,957	40,419	104,044
Profit (loss) from continuing operations	150,070	171,069	108,054	318,386
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	150,070	171,069	108,054	318,386
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	88,253	46,500	16,438	2,556
Unrealised gains (losses) on valuation of available-for-sale financial assets	363,084	121,918	909,029	802,929
Components of other comprehensive income that will be reclassified to profit or loss				
Other comprehensive income, net	451,337	168,418	925,467	805,485
Total comprehensive income	601,407	339,487	1,033,521	1,123,871
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	147,388	165,054	116,705	335,135
Profit (loss), attributable to non-controlling interests	2,682	6,015	-8,651	-16,749
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	596,310	339,451	1,059,808	1,146,996
Comprehensive income, attributable to non-controlling interests	5,097	36	-26,287	-23,125
Basic earnings per share				
Total basic earnings per share	0.7	0.7	0.52	1.43
Diluted earnings per share				
Total diluted earnings per share	0.7	0.7	0.51	1.42



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/01/01To2015/09/30	2014/01/01To2014/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	148,473	422,430
Profit (loss) before tax	148,473	422,430
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	146,924	151,512
Amortization expense	106	402
Provision (reversal of provision) for bad debt expense	8,763	2,668
Interest expense	4,965	3,305
Interest income	-36,400	-36,079
Dividend income	-66,089	-44,612
Share of loss (profit) of associates and joint ventures accounted for using equity method	4,000	-768
Loss (gain) on disposal of property, plan and equipment	664	754
Loss (gain) on disposal of investments	-107,262	-27,628
Unrealized profit (loss) from sales	101	281
Total adjustments to reconcile profit (loss)	-44,228	49,835
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-16,240	181,474
Decrease (increase) in notes receivable	13,849	-20,893
Decrease (increase) in accounts receivable	-124,929	-570,351
Decrease (increase) in accounts receivable due from related parties	14,406	-376,783
Decrease (increase) in other receivable	8,695	-8,047
Decrease (increase) in inventories	504,013	-116,800
Decrease (increase) in prepayments	22,066	-16,258
Decrease (increase) in other current assets	-5,847	1,105
Decrease (increase) in other operating assets	13	-4,640
Total changes in operating assets	416,026	-931,193
Changes in operating liabilities		
Increase (decrease) in notes payable	-841	-860
Increase (decrease) in accounts payable	-918,052	522,486
Increase (decrease) in accounts payable to related parties	-26,037	11,318

Increase (decrease) in other payable	-92,678	69,650
Increase (decrease) in other current liabilities	-25,130	18,946
Increase (decrease) in net defined benefit liability	-6,232	-5,672
Total changes in operating liabilities	-1,068,970	615,868
Total changes in operating assets and liabilities	-652,944	-315,325
Total adjustments	-697,172	-265,490
Cash inflow (outflow) generated from operations	-548,699	156,940
Interest received	37,307	38,185
Interest paid	-4,845	-3,352
Income taxes refund (paid)	-97,164	-131,383
Net cash flows from (used in) operating activities	-613,401	60,390
Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	94,529	28,821
Acquisition of financial assets at cost	-32,350	0
Acquisition of investments accounted for using equity method	-30,858	0
Acquisition of property, plant and equipment	-139,697	-117,212
Proceeds from disposal of property, plant and equipment	0	185
Increase in refundable deposits	-163	0
Acquisition of intangible assets	-825	0
Increase in prepayments for business facilities	-1,282	-408
Dividends received	0	0
Other investing activities	-21,427	0
Net cash flows from (used in) investing activities	-132,073	-88,614
Cash flows from (used in) financing activities		
Increase in short-term loans	48,229	56,214
Decrease in short-term loans	-60,904	0
Increase in guarantee deposits received	887	168
Cash dividends paid	-23,446	-422,038
Change in non-controlling interests	0	0
Other financing activities	-12,689	-2,014
Net cash flows from (used in) financing activities	-47,923	-367,670
Effect of exchange rate changes on cash and cash equivalents	13,301	-153
Net increase (decrease) in cash and cash equivalents	-780,096	-396,047
Cash and cash equivalents at beginning of period	4,256,691	4,114,055
Cash and cash equivalents at end of period	3,476,595	3,718,008
Cash and cash equivalents reported in the statement of financial position	3,476,595	3,718,008

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

2015/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	2,344,658	2,344,658	1,333,069	753,869	1,224,456	1,978,325	204,179	1,798,382	2,002,561	7,658,613	348,852	8,007,465
Legal reserve appropriated				40,126	-40,126	0				0		0
Cash dividends of ordinary share					-23,446	-23,446				-23,446		-23,446
Profit (loss)					116,705	116,705				116,705	-8,651	108,054
Other comprehensive income					0	0	34,074	909,029	943,103	943,103	-17,636	925,467
Total comprehensive income					116,705	116,705	34,074	909,029	943,103	1,059,808	-26,287	1,033,521
Capital reduction	-422,038	-422,038								-422,038		-422,038
Changes in non-controlling interests											-66,753	-66,753
Total increase (decrease) in equity	-422,038	-422,038	0	40,126	53,133	93,259	34,074	909,029	943,103	614,324	-93,040	521,284
Equity at end of period	1,922,620	1,922,620	1,333,069	793,995	1,277,589	2,071,584	238,253	2,707,411	2,945,664	8,272,937	255,812	8,528,749

2014/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	2,344,658	2,344,658	1,333,069	704,414	1,292,953	1,997,367	125,785	693,866	819,651	6,494,745	345,719	6,840,464
Legal reserve appropriated				49,455	-49,455	0				0		0
Cash dividends of ordinary share					-422,038	-422,038				-422,038		-422,038
Profit (loss)					335,135	335,135				335,135	-16,749	318,386
Other comprehensive income					0	0	8,932	802,929	811,861	811,861	-6,376	805,485
Total comprehensive income					335,135	335,135	8,932	802,929	811,861	1,146,996	-23,125	1,123,871
Changes in non-controlling interests											-2,014	-2,014
Total increase (decrease) in equity	0	0	0	49,455	-136,358	-86,903	8,932	802,929	811,861	724,958	-25,139	699,819
Equity at end of period	2,344,658	2,344,658	1,333,069	753,869	1,156,595	1,910,464	134,717	1,496,795	1,631,512	7,219,703	320,580	7,540,283