

[Back>>](#)**Financial Statement – Balance Sheet**

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/09/30	2015/12/31	2015/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	3,146,367	3,849,352	3,476,595
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	30,790	111,454	110,331
Total current financial assets at fair value through profit or loss	30,790	111,454	110,331
Notes receivable, net			
Notes receivable, net	100,951	97,365	88,046
Accounts receivable, net			
Accounts receivable, net	3,526,124	3,237,732	3,387,205
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	841,780	657,205	766,609
Accounts receivable due from related parties, net	841,780	657,205	766,609
Other receivables			
Other receivables, net	124,075	37,987	101,507
Current tax assets			
Total current tax assets	6,819	6,732	5,820
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,824,445	2,039,662	1,589,480
Total inventories	1,824,445	2,039,662	1,589,480
Prepayments			
Total prepayments	103,127	118,487	107,492
Other current assets			
Total other current assets	20,932	28,417	37,151
Total current assets	9,725,410	10,184,393	9,670,236

Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,892,919	2,752,318	2,742,498
Non-current financial assets at cost			
Non-current financial assets at cost, net	29,331	31,219	32,350
Investments accounted for using equity method			
Investments accounted for using equity method, net	71,832	71,628	69,404
Property, plant and equipment			
Total property, plant and equipment	1,322,848	1,260,392	1,250,374
Intangible assets			
Total intangible assets	221,667	219,584	219,390
Deferred tax assets	39,753	37,907	38,873
Other non-current assets			
Total other non-current assets	104,413	72,332	79,617
Total non-current assets	4,682,763	4,445,380	4,432,506
Total assets	14,408,173	14,629,773	14,102,742
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	125,174	145,459	165,128
Notes payable			
Total notes payable	17,364	13,241	12,110
Accounts payable			
Total accounts payable	4,409,489	4,537,290	3,953,277
Accounts payable to related parties			
Total accounts payable to related parties	35,888	47,231	39,084
Other payables			
Total other payables	928,684	887,932	1,250,665
Current tax liabilities			
Total current tax liabilities	113,478	84,263	38,955
Other current liabilities			
Total other current liabilities	67,475	119,140	67,847
Total current liabilities	5,697,552	5,834,556	5,527,066
Non-current liabilities			
Deferred tax liabilities			

Total deferred tax liabilities	6,580	6,711	1,025
Other non-current liabilities			
Net defined benefit liability, non-current	51,172	57,708	44,995
Guarantee deposits received	851	856	907
Total other non-current liabilities	52,023	58,564	45,902
Total non-current liabilities	58,603	65,275	46,927
Total liabilities	5,756,155	5,899,831	5,573,993
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,922,620	1,922,620	1,922,620
Total capital stock	1,922,620	1,922,620	1,922,620
Capital surplus			
Total capital surplus	1,239,868	1,333,069	1,333,069
Retained earnings			
Legal reserve	831,805	793,995	793,995
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,499,391	1,526,887	1,277,589
Total retained earnings	2,331,196	2,320,882	2,071,584
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	38,308	167,806	238,253
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	2,862,202	2,721,601	2,707,411
Total other equity interest	2,900,510	2,889,407	2,945,664
Treasury shares	0	0	0
Total equity attributable to owners of parent	8,394,194	8,465,978	8,272,937
Non-controlling interests	257,824	263,964	255,812
Total equity	8,652,018	8,729,942	8,528,749
Total liabilities and equity	14,408,173	14,629,773	14,102,742
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

[Back>>](#)

Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/3rd	2015/3rd	2016/01/01To2 016/09/30	2015/01/01To2 015/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	3,959,845	3,486,720	11,713,858	10,308,934
Total sales revenue	3,959,845	3,486,720	11,713,858	10,308,934
Sales returns	16,570	5,288	38,352	25,239
Sales discounts and allowances	29,000	11,470	71,772	29,398
Net sales revenue	3,914,275	3,469,962	11,603,734	10,254,297
Total operating revenue	3,914,275	3,469,962	11,603,734	10,254,297
Operating costs				
Total operating costs	3,453,009	3,077,097	10,214,242	9,186,349
Gross profit (loss) from operations	461,266	392,865	1,389,492	1,067,948
Unrealized profit (loss) from sales	451	-330	477	101
Gross profit (loss) from operations	460,815	393,195	1,389,015	1,067,847
Operating expenses				
Selling expenses				
Total selling expenses	165,821	152,164	497,847	481,905
Administrative expenses				
Total administrative expenses	137,178	146,941	420,109	441,903
Research and development expenses				
Total research and development expenses	113,675	111,935	338,663	343,680
Total operating expenses	416,674	411,040	1,256,619	1,267,488
Net operating income (loss)	44,141	-17,845	132,396	-199,641
Non-operating income and expenses				
Other income				
Total other income	123,214	119,098	217,701	196,430
Other gains and losses				
Other gains and losses, net	-42,285	68,667	-66,323	160,649
Finance costs				
Finance costs, net	921	1,184	2,682	4,965
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	1,569	-1,168	-1,228	-4,000
Total non-operating income and expenses	81,577	185,413	147,468	348,114

Profit (loss) from continuing operations before tax	125,718	167,568	279,864	148,473
Tax expense (income)				
Total tax expense (income)	25,618	17,498	71,139	40,419
Profit (loss) from continuing operations	100,100	150,070	208,725	108,054
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	100,100	150,070	208,725	108,054
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-66,955	86,580	-130,083	15,417
Unrealised gains (losses) on valuation of available-for-sale financial assets	368,321	363,084	140,601	909,029
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss				
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	-740	1,673	-1,185	1,021
Components of other comprehensive income that will be reclassified to profit or loss				
Other comprehensive income, net	300,626	451,337	9,333	925,467
Total comprehensive income	400,726	601,407	218,058	1,033,521
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	97,608	147,388	202,576	116,705
Profit (loss), attributable to non-controlling interests	2,492	2,682	6,149	-8,651
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	399,350	596,310	213,679	1,059,808
Comprehensive income, attributable to non-controlling interests	1,376	5,097	4,379	-26,287
Basic earnings per share				
Total basic earnings per share	0.51	0.7	1.05	0.52
Diluted earnings per share				
Total diluted earnings per share	0.51	0.7	1.05	0.51

Financial Statement – Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	279,864	148,473
Profit (loss) before tax	279,864	148,473
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	119,743	146,924
Amortization expense	2,094	106
Provision (reversal of provision) for bad debt expense	6,628	8,763
Interest expense	2,682	4,965
Interest income	-25,349	-36,400
Dividend income	-84,000	-66,089
Share of loss (profit) of associates and joint ventures accounted for using equity method	1,228	4,000
Loss (gain) on disposal of property, plan and equipment	-16,283	664
Loss (gain) on disposal of investments	0	-107,262
Unrealized profit (loss) from sales	477	101
Total adjustments to reconcile profit (loss)	7,220	-44,228
Changes in operating assets and liabilities		

Changes in operating assets		
Decrease (increase) in financial assets held for trading	80,664	-16,240
Decrease (increase) in notes receivable	-3,586	13,849
Decrease (increase) in accounts receivable	-294,963	-124,929
Decrease (increase) in accounts receivable due from related parties	-184,575	14,406
Decrease (increase) in other receivable	-2,088	8,695
Decrease (increase) in inventories	215,217	504,013
Decrease (increase) in prepayments	15,360	22,066
Decrease (increase) in other current assets	7,290	-5,847
Decrease (increase) in other operating assets	4,377	13
Total changes in operating assets	-162,304	416,026
Changes in operating liabilities		
Increase (decrease) in notes payable	4,123	-841
Increase (decrease) in accounts payable	-127,801	-918,052
Increase (decrease) in accounts payable to related parties	-11,343	-26,037
Increase (decrease) in other payable	40,735	-92,678
Increase (decrease) in other current liabilities	5,755	-25,130
Increase (decrease) in net defined benefit liability	-6,536	-6,232
Total changes in operating liabilities	-95,067	-1,068,970
Total changes in operating assets and liabilities	-257,371	-652,944
Total adjustments	-250,151	-697,172
Cash inflow (outflow) generated from operations	29,713	-548,699
Interest received	25,544	37,307
Interest paid	-2,665	-4,845
Income taxes refund (paid)	-43,988	-97,164
Net cash flows from (used in) operating activities	8,604	-613,401

Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	0	94,529
Acquisition of financial assets at cost	0	-32,350
Acquisition of investments accounted for using equity method	0	-30,858
Acquisition of property, plant and equipment	-255,768	-139,697
Increase in refundable deposits	-3,394	-163
Acquisition of intangible assets	-4,180	-825
Increase in prepayments for business facilities	-34,707	-1,282
Dividends received	279	0
Other investing activities	0	-21,427
Net cash flows from (used in) investing activities	-297,770	-132,073
Cash flows from (used in) financing activities		
Increase in short-term loans	62,098	48,229
Decrease in short-term loans	-79,074	-60,904
Increase in guarantee deposits received	-5	887
Cash dividends paid	-288,393	-23,446
Other financing activities	-10,962	-12,689
Net cash flows from (used in) financing activities	-316,336	-47,923
Effect of exchange rate changes on cash and cash equivalents	-97,483	13,301
Net increase (decrease) in cash and cash equivalents	-702,985	-780,096
Cash and cash equivalents at beginning of period	3,849,352	4,256,691
Cash and cash equivalents at end of period	3,146,367	3,476,595
Cash and cash equivalents reported in the statement of financial position	3,146,367	3,476,595

[Back>>](#)

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

2016/09/30 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	1,922,620	1,922,620	1,333,069	793,995	1,526,887	2,320,882	167,806	2,721,601	2,889,407	8,465,978	263,964	8,729,942
Legal reserve appropriated				37,810	-37,810	0				0		0
Cash dividends of ordinary share					-192,262	-192,262				-192,262		-192,262
Changes in equity of associates and joint ventures accounted for using equity method			2,930							2,930		2,930
Cash dividends from capital surplus			-96,131							-96,131		-96,131
Profit (loss)					202,576	202,576				202,576	6,149	208,725
Other comprehensive income					0	0	-129,498	140,601	11,103	11,103	-1,770	9,333
Total comprehensive income					202,576	202,576	-129,498	140,601	11,103	213,679	4,379	218,058

Changes in non-controlling interests											-10,519	-10,519
Total increase (decrease) in equity	0	0	-93,201	37,810	-27,496	10,314	-129,498	140,601	11,103	-71,784	-6,140	-77,924
Equity at end of period	1,922,620	1,922,620	1,239,868	831,805	1,499,391	2,331,196	38,308	2,862,202	2,900,510	8,394,194	257,824	8,652,018

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