



Historical

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/06/30	2012/12/31	2012/06/30	2012/01/01
<b>Balance Sheet</b>				
<b>Assets</b>				
Current assets				
Cash and cash equivalents				
Total cash and cash equivalents	3,993,219	3,939,026	3,345,652	3,348,567
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	320,282	218,712	217,941	311,780
Total current financial assets at fair value through profit or loss	320,282	218,712	217,941	311,780
Notes receivable, net				
Notes receivable, net	47,477	29,896	28,902	45,648
Accounts receivable, net				
Accounts receivable, net	3,819,583	3,675,888	4,191,133	4,296,402
Accounts receivable due from related parties, net				
Accounts receivable due from related parties	390,803	294,647	359,470	334,820
Accounts receivable due from related parties, net	390,803	294,647	359,470	334,820
Other receivables				
Other receivables, net	31,345	38,288	45,865	36,330
Current tax assets				
Total current tax assets	2,153	323	371	13
Inventories				
Inventories, manufacturing business				
Inventories, manufacturing business, net	1,540,999	1,475,628	1,681,033	2,208,604
Total inventories	1,540,999	1,475,628	1,681,033	2,208,604
Prepayments				

Total prepayments	118,371	90,481	100,668	116,292
Other current assets				
Total other current assets	37,578	61,563	27,832	10,626
Total current assets	10,301,810	9,824,452	9,998,867	10,709,082
Non-current assets				
Non-current available-for-sale financial assets				
Non-current available-for-sale financial assets, net	406,312	406,312	243,535	243,535
Investments accounted for using equity method				
Investments accounted for using equity method, net	25,428	26,045	27,094	26,854
Property, plant and equipment				
Total property, plant and equipment	1,253,561	1,247,410	1,306,813	1,371,345
Intangible assets				
Total intangible assets	220,278	234,285	222,688	236,857
Deferred tax assets	39,470	40,307	43,286	49,509
Other non-current assets				
Total other non-current assets	96,385	108,671	115,721	136,409
Total non-current assets	2,041,434	2,063,030	1,959,137	2,064,509
Total assets	12,343,244	11,887,482	11,958,004	12,773,591
Liabilities				
Current liabilities				
Short-term borrowings				
Total short-term borrowings	150,971	146,525	133,280	121,617
Notes payable				
Total notes payable	12,120	14,850	14,749	11,653
Accounts payable				
Total accounts payable	4,450,754	4,434,547	4,452,569	5,484,821
Accounts payable to related parties				
Total accounts payable to related parties	26,649	60,030	25,393	34,196
Other payables				
Total other payables	1,171,580	683,329	1,159,314	756,407
Current tax liabilities	148,458	107,393	135,661	143,644
Other current liabilities				
Total other current liabilities	80,967	104,784	92,834	73,335
Total current liabilities	6,041,499	5,551,458	6,013,800	6,625,673
Non-current liabilities				

Deferred tax liabilities				
Total deferred tax liabilities	362	1,493	1,248	2,921
Other non-current liabilities				
Accrued pension liabilities	74,710	78,406	80,051	82,385
Guarantee deposits received	245	243	244	247
Total other non-current liabilities	74,955	78,649	80,295	82,632
Total non-current liabilities	75,317	80,142	81,543	85,553
Total liabilities	6,116,816	5,631,600	6,095,343	6,711,226
Equity				
Equity attributable to owners of parent				
Share capital				
Ordinary share	2,309,398	2,298,768	2,293,528	2,287,618
Total capital stock	2,309,398	2,298,768	2,293,528	2,287,618
Capital surplus				
Total capital surplus	1,300,630	1,280,250	1,273,521	1,264,913
Retained earnings				
Legal reserve	704,414	646,470	646,470	586,702
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	1,075,144	1,306,788	1,066,971	1,263,567
Total retained earnings	1,779,558	1,953,258	1,713,441	1,850,269
Other equity interest				
Exchange differences on translation of foreign financial statements				
Total exchange differences on translation of foreign financial statements	116,252	18,244	45,190	86,099
Unrealized gains (losses) on available-for-sale financial assets				
Total unrealized gains (losses) on available-for-sale financial assets	368,312	368,312	205,535	205,535
Total other equity interest	484,564	386,556	250,725	291,634
Treasury shares	0	0	0	0
Total equity attributable to owners of parent	5,874,150	5,918,832	5,531,215	5,694,434
Non-controlling interests	352,278	337,050	331,446	367,931
Total equity	6,226,428	6,255,882	5,862,661	6,062,365
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0	0

Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/2nd	2012/2nd	2013/01/01To2013/06/30	2012/01/01To2012/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	4,029,920	4,284,820	7,678,243	8,487,085
Total sales revenue	4,029,920	4,284,820	7,678,243	8,487,085
Sales returns	5,940	14,621	25,258	37,100
Sales discounts and allowances	13,182	20,200	23,273	32,932
Net sales revenue	4,010,798	4,249,999	7,629,712	8,417,053
Total operating revenue	4,010,798	4,249,999	7,629,712	8,417,053
Operating costs				
Total operating costs	3,352,222	3,563,273	6,454,683	7,131,302
Gross profit (loss) from operations	658,576	686,726	1,175,029	1,285,751
Unrealized profit (loss) from sales	-335	610	136	397
Gross profit (loss) from operations	658,911	686,116	1,174,893	1,285,354
Operating expenses				
Selling expenses				
Total selling expenses	205,809	220,279	399,842	416,832
Administrative expenses				
Total administrative expenses	153,053	163,685	276,813	288,929
Research and development expenses				
Total research and development expenses	102,656	110,273	207,245	212,433
Total operating expenses	461,518	494,237	883,900	918,194

Net other income (expenses)				
Net other income (expenses)	0	0	0	0
Net operating income (loss)	197,393	191,879	290,993	367,160
Non-operating income and expenses				
Other income				
Total other income	41,727	52,543	81,895	86,011
Other gains and losses				
Other gains and losses, net	16,066	4,854	14,374	-2,661
Finance costs				
Finance costs, net	973	752	2,110	1,857
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	-155	600	-353	591
Total non-operating income and expenses	56,665	57,245	93,806	82,084
Profit (loss) from continuing operations before tax	254,058	249,124	384,799	449,244
Tax expense (income)				
Total tax expense (income)	57,512	54,364	98,158	105,779
Profit (loss) from continuing operations	196,546	194,760	286,641	343,465
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	196,546	194,760	286,641	343,465
Other comprehensive income				
Exchange differences on translation	45,826	21,385	109,154	-44,539
Other comprehensive income, net	45,826	21,385	109,154	-44,539
Total comprehensive income	242,372	216,145	395,795	298,926
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	197,080	184,776	286,054	321,721
Profit (loss), attributable to non-controlling interests	-534	9,984	587	21,744
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	231,536	205,162	384,062	280,812
Comprehensive income, attributable to non-controlling interests	10,836	10,983	11,733	18,114
Basic earnings per share				
Total basic earnings per share	0.85	0.81	1.24	1.40
Diluted earnings per share				
Total diluted earnings per share	0.84	0.79	1.22	1.37

Financial Statement – Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/01/01To2013/06/30	2012/01/01To2012/06/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	384,799	449,244
Profit (loss) before tax	384,799	449,244
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	93,596	95,645
Amortization expense	1,205	1,132
Provision (reversal of provision) for bad debt expense	423	1,853
Interest expense	2,110	1,857
Interest income	-16,643	-11,172
Share-based payments	0	1,339
Share of loss (profit) of associates and joint ventures accounted for using equity method	353	-591
Loss (gain) on disposal of property, plan and equipment	7	2,598
Property, plan and equipment transferred to expenses	111	0
Total adjustments to reconcile profit (loss)	81,162	92,661
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-101,570	93,839
Decrease (increase) in notes receivable	-17,581	16,746
Decrease (increase) in accounts receivable	-144,118	103,416
Decrease (increase) in accounts receivable due from related parties	-96,156	-24,650
Decrease (increase) in other receivable	8,734	-7,168

Decrease (increase) in inventories	-65,371	527,571
Decrease (increase) in prepayments	-27,890	15,624
Decrease (increase) in other current assets	23,985	-17,206
Decrease (increase) in other operating assets	3,574	7,892
Total changes in operating assets	-416,393	716,064
Changes in operating liabilities		
Increase (decrease) in notes payable	-2,730	3,096
Increase (decrease) in accounts payable	16,207	-1,032,252
Increase (decrease) in accounts payable to related parties	-33,381	-8,803
Increase (decrease) in other payable	28,497	-55,841
Increase (decrease) in other current liabilities	-23,817	19,499
Increase (decrease) in accrued pension liabilities	-3,696	-2,334
Total changes in operating liabilities	-18,920	-1,076,635
Total changes in operating assets and liabilities	-435,313	-360,571
Total adjustments	-354,151	-267,910
Cash inflow (outflow) generated from operations	30,648	181,334
Interest received	14,852	8,805
Interest paid	-2,122	-1,658
Income taxes refund (paid)	-57,387	-109,212
Net cash flows from (used in) operating activities	-14,009	79,269
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-45,929	-27,891
Proceeds from disposal of property, plant and equipment	0	852
Acquisition of intangible assets	-599	-2,666
Net cash flows from (used in) investing activities	-46,528	-29,705
Cash flows from (used in) financing activities		
Increase in short-term loans	4,446	11,663
Increase in guarantee deposits received	2	-3
Exercise of employee share options	22,004	13,179
Change in non-controlling interests	12,501	-54,599
Net cash flows from (used in) financing activities	38,953	-29,760
Effect of exchange rate changes on cash and cash equivalents	75,777	-22,719
Net increase (decrease) in cash and cash equivalents	54,193	-2,915
Cash and cash equivalents at beginning of period	3,939,026	3,348,567
Cash and cash equivalents at end of period	3,993,219	3,345,652

Cash and cash equivalents reported in the statement of financial position

3,993,219

3,345,652



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

## 2013/06/30 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	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity	2,298,768	2,298,768	1,280,250	646,470	1,306,788	1,953,258	18,244	368,312	386,556	0	5,918,832	337,050	6,255,882
Legal reserve appropriated				57,944	-57,944	0					0		0
Cash dividends of ordinary share					-459,754	-459,754					-459,754		-459,754
Other change	10,630	10,630	20,380								31,010	-9,006	22,004
Profit (loss)					286,054	286,054					286,054	587	286,641
Other comprehensive income					0	0	98,008	0	98,008		98,008	11,146	109,154
Total comprehensive income					286,054	286,054	98,008	0	98,008		384,062	11,733	395,795
Changes in non-controlling interests												12,501	12,501
Total increase (decrease)	10,630	10,630	20,380	57,944	-231,644	-173,700	98,008	0	98,008	0	-44,682	15,228	-29,454
Equity	2,309,398	2,309,398	1,300,630	704,414	1,075,144	1,779,558	116,252	368,312	484,564	0	5,874,150	352,278	6,226,428

## 2012/06/30 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	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity	2,287,618	2,287,618	1,264,913	586,702	1,263,567	1,850,269	86,099	205,535	291,634	0	5,694,434	367,931	6,062,365
Legal reserve appropriated				59,768	-59,768	0					0		0
Cash dividends of ordinary share					-458,549	-458,549					-458,549		-458,549
Other change	5,910	5,910	7,269								13,179		13,179
Profit (loss)					321,721	321,721					321,721	21,744	343,465
Other comprehensive income					0	0	-40,909	0	-40,909		-40,909	-3,630	-44,539
Total comprehensive income					321,721	321,721	-40,909	0	-40,909		280,812	18,114	298,926
Share-based payments			1,339								1,339		1,339
Changes in non-controlling interests												-54,599	-54,599
Total increase (decrease)	5,910	5,910	8,608	59,768	-196,596	-136,828	-40,909	0	-40,909	0	-163,219	-36,485	-199,704
Equity	2,293,528	2,293,528	1,273,521	646,470	1,066,971	1,713,441	45,190	205,535	250,725	0	5,531,215	331,446	5,862,661