



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2014/9/30 | 2013/12/31 | 2013/9/30 |
|---|------------|------------|------------|
| Balance Sheet | | | |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | | | |
| Total cash and cash equivalents | 3,718,008 | 4,114,055 | 3,895,006 |
| 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 | 90,090 | 271,564 | 270,593 |
| Total current financial assets at fair value through profit or loss | 90,090 | 271,564 | 270,593 |
| Notes receivable, net | | | |
| Notes receivable, net | 80,963 | 60,070 | 93,266 |
| Accounts receivable, net | | | |
| Accounts receivable, net | 3,786,758 | 3,219,075 | 3,339,407 |
| Accounts receivable due from related parties, net | | | |
| Accounts receivable due from related parties | 1,019,390 | 642,607 | 713,740 |
| Accounts receivable due from related parties, net | 1,019,390 | 642,607 | 713,740 |
| Other receivables | | | |
| Other receivables, net | 86,909 | 36,356 | 38,835 |
| Current tax assets | | | |
| Total current tax assets | 6,790 | 6,190 | 644 |
| Inventories | | | |
| Inventories, manufacturing business | | | |
| Inventories, manufacturing business, net | 1,946,821 | 1,830,021 | 1,546,570 |
| Total inventories | 1,946,821 | 1,830,021 | 1,546,570 |
| Prepayments | | | |
| Total prepayments | 139,317 | 123,059 | 99,520 |
| Other current assets | | | |
| Total other current assets | 35,980 | 37,085 | 34,262 |
| Total current assets | 10,911,026 | 10,340,082 | 10,031,843 |
| Non-current assets | | | |
| Non-current available-for-sale financial assets | | | |
| Non-current available-for-sale financial assets, net | 1,533,602 | 731,866 | 429,866 |
| Investments accounted for using equity method | | | |
| Investments accounted for using equity method, net | 25,651 | 24,674 | 25,337 |

| | | | |
|---|------------|------------|------------|
| Property, plant and equipment | | | |
| Total property, plant and equipment | 1,255,206 | 1,287,410 | 1,240,211 |
| Intangible assets | | | |
| Total intangible assets | 218,672 | 219,074 | 219,676 |
| Deferred tax assets | 37,771 | 37,568 | 41,133 |
| Other non-current assets | | | |
| Total other non-current assets | 77,232 | 73,600 | 77,227 |
| Total non-current assets | 3,148,134 | 2,374,192 | 2,033,450 |
| Total assets | 14,059,160 | 12,714,274 | 12,065,293 |
| Liabilities | | | |
| Current liabilities | | | |
| Short-term borrowings | | | |
| Total short-term borrowings | 191,368 | 135,154 | 148,153 |
| Notes payable | | | |
| Total notes payable | 12,984 | 13,844 | 10,917 |
| Accounts payable | | | |
| Total accounts payable | 5,119,829 | 4,597,343 | 4,443,227 |
| Accounts payable to related parties | | | |
| Total accounts payable to related parties | 59,172 | 47,854 | 41,197 |
| Other payables | | | |
| Total other payables | 871,739 | 802,136 | 765,216 |
| Current tax liabilities | 79,837 | 106,991 | 125,930 |
| Other current liabilities | | | |
| Total other current liabilities | 127,143 | 108,197 | 113,562 |
| Total current liabilities | 6,462,072 | 5,811,519 | 5,648,202 |
| Non-current liabilities | | | |
| Deferred tax liabilities | | | |
| Total deferred tax liabilities | 852 | 834 | 357 |
| Other non-current liabilities | | | |
| Accrued pension liabilities | 55,539 | 61,211 | 72,638 |
| Guarantee deposits received | 414 | 246 | 241 |
| Total other non-current liabilities | 55,953 | 61,457 | 72,879 |
| Total non-current liabilities | 56,805 | 62,291 | 73,236 |
| Total liabilities | 6,518,877 | 5,873,810 | 5,721,438 |
| Equity | | | |
| Equity attributable to owners of parent | | | |
| Share capital | | | |
| Ordinary share | 2,344,658 | 2,344,658 | 2,317,228 |
| Total capital stock | 2,344,658 | 2,344,658 | 2,317,228 |
| Capital surplus | | | |

| | | | |
|---|-----------|-----------|-----------|
| Total capital surplus | 1,333,069 | 1,333,069 | 1,307,834 |
| Retained earnings | | | |
| Legal reserve | 753,869 | 704,414 | 704,414 |
| Unappropriated retained earnings (accumulated deficit) | | | |
| Total unappropriated retained earnings (accumulated deficit) | 1,156,595 | 1,292,953 | 1,187,364 |
| Total retained earnings | 1,910,464 | 1,997,367 | 1,891,778 |
| Other equity interest | | | |
| Exchange differences on translation of foreign financial statements | | | |
| Total exchange differences on translation of foreign financial statements | 134,717 | 125,785 | 91,903 |
| Unrealized gains (losses) on available-for-sale financial assets | | | |
| Total unrealized gains (losses) on available-for-sale financial assets | 1,496,795 | 693,866 | 391,866 |
| Total other equity interest | 1,631,512 | 819,651 | 483,769 |
| Treasury shares | 0 | 0 | 0 |
| Total equity attributable to owners of parent | 7,219,703 | 6,494,745 | 6,000,609 |
| Non-controlling interests | 320,580 | 345,719 | 343,246 |
| Total equity | 7,540,283 | 6,840,464 | 6,343,855 |
| 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 |



Historical



Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2014/3rd | 2013/3rd | 2014/01/01To2014/09/30 | 2013/01/01To2013/09/30 |
|--|-----------|-----------|------------------------|------------------------|
| Statement of comprehensive income | | | | |
| Operating revenue | | | | |
| Net sales revenue | | | | |
| Sales revenue | | | | |
| Sales revenue | 4,453,386 | 4,015,488 | 12,077,964 | 11,693,731 |
| Total sales revenue | 4,453,386 | 4,015,488 | 12,077,964 | 11,693,731 |
| Sales returns | 1,405 | 15,496 | 23,820 | 40,754 |
| Sales discounts and allowances | 7,588 | 8,969 | 25,743 | 32,242 |
| Net sales revenue | 4,444,393 | 3,991,023 | 12,028,401 | 11,620,735 |
| Total operating revenue | 4,444,393 | 3,991,023 | 12,028,401 | 11,620,735 |

| | | | | |
|--|-----------|-----------|------------|-----------|
| Operating costs | | | | |
| Total operating costs | 3,867,442 | 3,427,922 | 10,462,447 | 9,882,605 |
| Gross profit (loss) from operations | 576,951 | 563,101 | 1,565,954 | 1,738,130 |
| Unrealized profit (loss) from sales | 84 | -885 | 281 | -749 |
| Gross profit (loss) from operations | 576,867 | 563,986 | 1,565,673 | 1,738,879 |
| Operating expenses | | | | |
| Selling expenses | | | | |
| Total selling expenses | 212,465 | 229,506 | 617,053 | 629,348 |
| Administrative expenses | | | | |
| Total administrative expenses | 152,715 | 150,382 | 445,375 | 427,195 |
| Research and development expenses | | | | |
| Total research and development expenses | 112,251 | 103,929 | 328,588 | 311,174 |
| Total operating expenses | 477,431 | 483,817 | 1,391,016 | 1,367,717 |
| Net operating income (loss) | 99,436 | 80,169 | 174,657 | 371,162 |
| Non-operating income and expenses | | | | |
| Other income | | | | |
| Total other income | 87,728 | 86,532 | 200,147 | 168,427 |
| Other gains and losses | | | | |
| Other gains and losses, net | 19,028 | -8,220 | 50,163 | 6,154 |
| Finance costs | | | | |
| Finance costs, net | 1,172 | 1,107 | 3,305 | 3,217 |
| 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 | 6 | 236 | 768 | -117 |
| Total non-operating income and expenses | 105,590 | 77,441 | 247,773 | 171,247 |
| Profit (loss) from continuing operations before tax | 205,026 | 157,610 | 422,430 | 542,409 |
| Tax expense (income) | | | | |
| Total tax expense (income) | 33,957 | 46,222 | 104,044 | 144,380 |
| Profit (loss) from continuing operations | 171,069 | 111,388 | 318,386 | 398,029 |
| Profit (loss) from discontinued operations | | | | |
| Total profit (loss) from discontinued operations | 0 | 0 | 0 | 0 |
| Profit (loss) | 171,069 | 111,388 | 318,386 | 398,029 |
| Other comprehensive income | | | | |
| Exchange differences on translation | 46,500 | -25,207 | 2,556 | 83,947 |
| Unrealised gains (losses) on valuation of available-for-sale financial assets | 121,918 | 23,554 | 802,929 | 23,554 |
| Other comprehensive income, net | 168,418 | -1,653 | 805,485 | 107,501 |
| Total comprehensive income | 339,487 | 109,735 | 1,123,871 | 505,530 |
| Profit (loss), attributable to: | | | | |
| Profit (loss), attributable to owners of parent | 165,054 | 112,220 | 335,135 | 398,274 |
| Profit (loss), attributable to non-controlling interests | 6,015 | -832 | -16,749 | -245 |
| Comprehensive income attributable to: | | | | |
| Comprehensive income, attributable to owners of parent | 339,451 | 111,425 | 1,146,996 | 495,487 |
| Comprehensive income, attributable to non-controlling interests | 36 | -1,690 | -23,125 | 10,043 |

| | | | | |
|----------------------------------|-----|------|------|------|
| Basic earnings per share | | | | |
| Total basic earnings per share | 0.7 | 0.49 | 1.43 | 1.73 |
| Diluted earnings per share | | | | |
| Total diluted earnings per share | 0.7 | 0.48 | 1.42 | 1.7 |



Statement — Statements of Cash Flows

Historical



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2014/01/01To2014/09/30 | 2013/01/01To2013/09/30 |
|---|------------------------|------------------------|
| Statement of cash flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | 422,430 | 542,409 |
| Profit (loss) before tax | 422,430 | 542,409 |
| Adjustments | | |
| Adjustments to reconcile profit (loss) | | |
| Depreciation expense | 151,512 | 149,760 |
| Amortization expense | 402 | 1,807 |
| Provision (reversal of provision) for bad debt expense | 2,668 | -782 |
| Interest expense | 3,305 | 3,217 |
| Interest income | -36,079 | -23,690 |
| Dividend income | -44,612 | -42,061 |
| Share-based payments | 0 | 0 |
| Share of loss (profit) of associates and joint ventures accounted for using equity method | -768 | 117 |
| Loss (gain) on disposal of property, plan and equipment | 754 | 260 |
| Property, plan and equipment transferred to expenses | 0 | 111 |
| Loss (gain) on disposal of investments | -27,628 | 0 |
| Unrealized profit (loss) from sales | 281 | 0 |
| Total adjustments to reconcile profit (loss) | 49,835 | 88,739 |
| Changes in operating assets and liabilities | | |
| Changes in operating assets | | |
| trading | | |
| Decrease (increase) in financial assets held for trading | 181,474 | -51,881 |
| Decrease (increase) in notes receivable | -20,893 | -62,710 |
| Decrease (increase) in accounts receivable | -570,351 | 80,622 |
| related parties | | |
| Decrease (increase) in accounts receivable due from related parties | -376,783 | -163,112 |
| Decrease (increase) in other receivable | -8,047 | 1,842 |
| Decrease (increase) in inventories | -116,800 | -70,942 |
| Decrease (increase) in prepayments | -16,258 | -9,039 |

| | | | |
|---------|---|-----------|-----------|
| | Decrease (increase) in other current assets | 1,105 | 27,301 |
| | Decrease (increase) in other operating assets | -4,640 | 19,016 |
| | Total changes in operating assets | -931,193 | -228,903 |
| | Changes in operating liabilities | | |
| | Increase (decrease) in notes payable | -860 | -3,933 |
| | Increase (decrease) in accounts payable | 522,486 | 8,680 |
| parties | Increase (decrease) in accounts payable to related | 11,318 | -18,833 |
| | Increase (decrease) in other payable | 69,650 | 81,841 |
| | Increase (decrease) in other current liabilities | 18,946 | 8,778 |
| | Increase (decrease) in accrued pension liabilities | -5,672 | -5,768 |
| | Total changes in operating liabilities | 615,868 | 70,765 |
| | Total changes in operating assets and liabilities | -315,325 | -158,138 |
| | Total adjustments | -265,490 | -69,399 |
| | Cash inflow (outflow) generated from operations | 156,940 | 473,010 |
| | Interest received | 38,185 | 21,301 |
| | Interest paid | -3,352 | -3,171 |
| | Income taxes refund (paid) | -131,383 | -127,805 |
| | Net cash flows from (used in) operating activities | 60,390 | 363,335 |
| | Cash flows from (used in) investing activities | | |
| | Proceeds from disposal of available-for-sale financial assets | 28,821 | 0 |
| | Acquisition of property, plant and equipment | -117,212 | -89,671 |
| | Proceeds from disposal of property, plant and equipment | 185 | 0 |
| | Acquisition of intangible assets | 0 | -740 |
| | Decrease in prepayments for business facilities | -408 | 0 |
| | Dividends received | 0 | 42,061 |
| | Net cash flows from (used in) investing activities | -88,614 | -48,350 |
| | Cash flows from (used in) financing activities | | |
| | Increase in short-term loans | 56,214 | 1,628 |
| | Decrease in guarantee deposits received | 168 | -2 |
| | Cash dividends paid | -422,038 | -459,754 |
| | Exercise of employee share options | 0 | 37,038 |
| | Change in non-controlling interests | 0 | 18,442 |
| | Other financing activities | -2,014 | -13,283 |
| | Net cash flows from (used in) financing activities | -367,670 | -415,931 |
| | Effect of exchange rate changes on cash and cash equivalents | -153 | 56,926 |
| | Net increase (decrease) in cash and cash equivalents | -396,047 | -44,020 |
| | Cash and cash equivalents at beginning of period | 4,114,055 | 3,939,026 |
| | Cash and cash equivalents at end of period | 3,718,008 | 3,895,006 |
| | Cash and cash equivalents reported in the statement of financial position | 3,718,008 | 3,895,006 |



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

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 | Treasury shares | Total equity attributable to owners of parent | Non-controlling interests | Total equity |
|--------------------------------------|----------------|---------------------|-----------------|---------------|--|-------------------------|---|--|-----------------------------|-----------------|---|---------------------------|--------------|
| Equity | 2,344,658 | 2,344,658 | 1,333,069 | 704,414 | 1,292,953 | 1,997,367 | 125,785 | 693,866 | 819,651 | 0 | 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 | 0 | 724,958 | -25,139 | 699,819 |
| Equity | 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 | 0 | 7,219,703 | 320,580 | 7,540,283 |

2013/09/30 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 | 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 changes in capital surplus | 18,460 | 18,460 | 27,584 | | | | | | | | 46,044 | -9,006 | 37,038 |
| Profit (loss) | | | | | 398,274 | 398,274 | | | | | 398,274 | -245 | 398,029 |
| Other comprehensive income | | | | | 0 | 0 | 73,659 | 23,554 | 97,213 | | 97,213 | 10,288 | 107,501 |
| Total comprehensive income | | | | | 398,274 | 398,274 | 73,659 | 23,554 | 97,213 | | 495,487 | 10,043 | 505,530 |
| Changes in non-controlling interests | | | | | | | | | | | | 5,159 | 5,159 |
| Share-based payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total increase (decrease) in equity | 18,460 | 18,460 | 27,584 | 57,944 | -119,424 | -61,480 | 73,659 | 23,554 | 97,213 | 0 | 81,777 | 6,196 | 87,973 |
| Equity | 2,317,228 | 2,317,228 | 1,307,834 | 704,414 | 1,187,364 | 1,891,778 | 91,903 | 391,866 | 483,769 | 0 | 6,000,609 | 343,246 | 6,343,855 |