



Historical

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/06/30	2014/12/31	2014/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	3,488,787	4,256,691	3,918,928
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	110,256	94,091	302,673
Total current financial assets at fair value through profit or loss	110,256	94,091	302,673
Notes receivable, net			
Notes receivable, net	101,241	101,895	89,085
Accounts receivable, net			
Accounts receivable, net	2,996,956	3,364,719	3,295,159
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	754,018	781,015	773,821
Accounts receivable due from related parties, net	754,018	781,015	773,821
Other receivables			
Other receivables, net	29,401	50,303	42,419
Current tax assets			
Total current tax assets	6,350	5,491	7,099
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,702,857	2,125,568	1,856,912
Total inventories	1,702,857	2,125,568	1,856,912
Prepayments			

Total prepayments	110,454	148,987	115,287
Other current assets			
Total other current assets	32,279	31,304	32,456
Total current assets	9,332,599	10,960,064	10,433,839
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,379,414	1,835,189	1,411,684
Investments accounted for using equity method			
Investments accounted for using equity method, net	68,569	27,173	25,279
Property, plant and equipment			
Total property, plant and equipment	1,193,655	1,261,966	1,257,046
Intangible assets			
Total intangible assets	219,464	218,672	218,672
Deferred tax assets	37,946	38,648	37,588
Other non-current assets			
Total other non-current assets	75,986	81,828	71,555
Total non-current assets	3,975,034	3,463,476	3,021,824
Total assets	13,307,633	14,423,540	13,455,663
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	167,248	217,029	162,706
Notes payable			
Total notes payable	12,481	12,951	12,771
Accounts payable			
Total accounts payable	3,730,973	4,908,537	4,473,199
Accounts payable to related parties			
Total accounts payable to related parties	32,696	65,121	41,041
Other payables			
Total other payables	838,718	930,684	1,255,674
Current tax liabilities	69,509	94,842	124,361
Other current liabilities			
Total other current liabilities	57,558	134,335	126,304
Total current liabilities	4,909,183	6,363,499	6,196,056

Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	969	1,329	836
Other non-current liabilities			
Net defined benefit liability, non-current	47,080	51,227	57,590
Guarantee deposits received	1,021	20	385
Total other non-current liabilities	48,101	51,247	57,975
Total non-current liabilities	49,070	52,576	58,811
Total liabilities	4,958,253	6,416,075	6,254,867
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,344,658	2,344,658	2,344,658
Total capital stock	2,344,658	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)	1,130,201	1,224,456	991,541
Total retained earnings	1,924,196	1,978,325	1,745,410
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	152,415	204,179	82,238
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	2,344,327	1,798,382	1,374,877
Total other equity interest	2,496,742	2,002,561	1,457,115
Total equity attributable to owners of parent	8,098,665	7,658,613	6,880,252
Non-controlling interests	250,715	348,852	320,544
Total equity	8,349,380	8,007,465	7,200,796
Total liabilities and equity	13,307,633	14,423,540	13,455,663
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	2015/2nd	2014/2nd	2015/01/01To2015/ 06/30	2014/01/01To2014/ 06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	3,396,748	4,111,591	6,822,214	7,624,578
Total sales revenue	3,396,748	4,111,591	6,822,214	7,624,578
Sales returns	10,744	6,363	19,951	22,415
Sales discounts and allowances	8,890	9,768	17,928	18,155
Net sales revenue	3,377,114	4,095,460	6,784,335	7,584,008
Total operating revenue	3,377,114	4,095,460	6,784,335	7,584,008
Operating costs				
Total operating costs	3,047,489	3,569,217	6,109,252	6,595,005
Gross profit (loss) from operations	329,625	526,243	675,083	989,003
Unrealized profit (loss) from sales	582	-27	431	197
Gross profit (loss) from operations	329,043	526,270	674,652	988,806
Operating expenses				
Selling expenses				
Total selling expenses	159,331	213,653	329,741	404,588
Administrative expenses				
Total administrative expenses	154,718	140,696	294,962	292,660
Research and development expenses				

Total research and development expenses	114,875	112,358	231,745	216,337
Total operating expenses	428,924	466,707	856,448	913,585
Net other income (expenses)				
Net other income (expenses)	0	0	0	0
Net operating income (loss)	-99,881	59,563	-181,796	75,221
Non-operating income and expenses				
Other income				
Total other income	48,535	44,751	77,332	112,419
Other gains and losses				
Other gains and losses, net	1,401	-16,924	91,982	31,135
Finance costs				
Finance costs, net	1,859	1,102	3,781	2,133
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	-2,114	340	-2,832	762
Total non-operating income and expenses	45,963	27,065	162,701	142,183
Profit (loss) from continuing operations before tax	-53,918	86,628	-19,095	217,404
Tax expense (income)				
Total tax expense (income)	4,694	29,523	22,921	70,087
Profit (loss) from continuing operations	-58,612	57,105	-42,016	147,317
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	-58,612	57,105	-42,016	147,317
Other comprehensive income				

Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-49,727	-37,678	-71,815	-43,944
Unrealised gains (losses) on valuation of available-for-sale financial assets	480,164	284,170	545,945	681,011
Components of other comprehensive income that will be reclassified to profit or loss	430,437	246,492	474,130	637,067
Other comprehensive income, net	430,437	246,492	474,130	637,067
Total comprehensive income	371,825	303,597	432,114	784,384
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-53,505	67,419	-30,683	170,081
Profit (loss), attributable to non-controlling interests	-5,107	-10,314	-11,333	-22,764
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	396,234	313,142	463,498	807,545
Comprehensive income, attributable to non-controlling interests	-24,409	-9,545	-31,384	-23,161
Basic earnings per share				
Total basic earnings per share	-0.23	0.29	-0.13	0.73
Diluted earnings per share				
Total diluted earnings per share	-0.23	0.29	-0.13	0.72



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/01/01To2015 /06/30	2014/01/01To2014 /06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-19,095	217,404
Profit (loss) before tax	-19,095	217,404
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	100,295	100,192
Amortization expense	29	402
Provision (reversal of provision) for bad debt expense	8,013	1,450
Interest expense	3,781	2,133
Interest income	-26,073	-23,276
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,832	-762
Loss (gain) on disposal of property, plan and equipment	457	555
Loss (gain) on disposal of investments	-107,262	-27,628
Unrealized profit (loss) from sales	431	197
Total adjustments to reconcile profit (loss)	-17,497	53,263
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-16,165	-31,109
Decrease (increase) in notes receivable	654	-29,015
Decrease (increase) in accounts receivable	266,326	-77,534
Decrease (increase) in accounts receivable due from related parties	26,997	-131,214

Decrease (increase) in other receivable	15,737	-8,445
Decrease (increase) in inventories	390,636	-26,891
Decrease (increase) in prepayments	19,104	7,772
Decrease (increase) in other current assets	-975	4,629
Decrease (increase) in other operating assets	5,861	7,245
Total changes in operating assets	708,175	-284,562
Changes in operating liabilities		
Increase (decrease) in notes payable	-470	-1,073
Increase (decrease) in accounts payable	-1,140,356	-124,144
Increase (decrease) in accounts payable to related parties	-32,425	-6,813
Increase (decrease) in other payable	-106,006	31,570
Increase (decrease) in other current liabilities	-35,419	18,107
Increase (decrease) in net defined benefit liability	-4,147	-3,621
Total changes in operating liabilities	-1,318,823	-85,974
Total changes in operating assets and liabilities	-610,648	-370,536
Total adjustments	-628,145	-317,273
Cash inflow (outflow) generated from operations	-647,240	-99,869
Interest received	25,955	25,658
Interest paid	-3,688	-2,203
Income taxes refund (paid)	-48,771	-52,735
Net cash flows from (used in) operating activities	-673,744	-129,149
Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	94,529	28,821
Acquisition of investments accounted for using equity method	-30,858	0
Acquisition of property, plant and equipment	-60,906	-84,244
Proceeds from disposal of property, plant and equipment	0	63
Increase in refundable deposits	-461	0
Acquisition of intangible assets	-821	0
Increase in prepayments for business facilities	-3,201	-6,925
Other investing activities	-21,427	0
Net cash flows from (used in) investing activities	-23,145	-62,285

Cash flows from (used in) financing activities		
Increase in short-term loans	-4,178	27,552
Increase in guarantee deposits received	1,001	139
Other financing activities	-12,689	-2,014
Net cash flows from (used in) financing activities	-15,866	25,677
Effect of exchange rate changes on cash and cash equivalents	-55,149	-29,370
Net increase (decrease) in cash and cash equivalents	-767,904	-195,127
Cash and cash equivalents at beginning of period	4,256,691	4,114,055
Cash and cash equivalents at end of period	3,488,787	3,918,928
Cash and cash equivalents reported in the statement of financial position	3,488,787	3,918,928

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

2015/06/30 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	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
Other changes in capital surplus	0	0	0							0	0	0
Profit (loss)					-30,683	-30,683				-30,683	-11,333	-42,016
Other comprehensive income					0	0	-51,764	545,945	494,181	494,181	-20,051	474,130
Total comprehensive income					-30,683	-30,683	-51,764	545,945	494,181	463,498	-31,384	432,114
Changes in non-controlling interests											-66,753	-66,753
Total increase (decrease) in equity	0	0	0	40,126	-94,255	-54,129	-51,764	545,945	494,181	440,052	-98,137	341,915
Equity at end of period	2,344,658	2,344,658	1,333,069	793,995	1,130,201	1,924,196	152,415	2,344,327	2,496,742	8,098,665	250,715	8,349,380

2014/06/30 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	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
Other changes in capital surplus	0	0	0							0	0	0
Profit (loss)					170,081	170,081				170,081	-22,764	147,317
Other comprehensive income					0	0	-43,547	681,011	637,464	637,464	-397	637,067
Total comprehensive income					170,081	170,081	-43,547	681,011	637,464	807,545	-23,161	784,384
Changes in non-controlling interests											-2,014	-2,014
Share-based payments			0							0		0
Total increase (decrease) in equity	0	0	0	49,455	-301,412	-251,957	-43,547	681,011	637,464	385,507	-25,175	360,332
Equity at end of period	2,344,658	2,344,658	1,333,069	753,869	991,541	1,745,410	82,238	1,374,877	1,457,115	6,880,252	320,544	7,200,796