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Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/06/30	2015/12/31	2015/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	3,395,743	3,849,352	3,488,787
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	31,345	111,454	110,256
Total current financial assets at fair value through profit or loss	31,345	111,454	110,256
Notes receivable, net			
Notes receivable, net	48,930	97,365	101,241
Accounts receivable, net			
Accounts receivable, net	3,415,624	3,237,732	2,996,956
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	935,728	657,205	754,018
Other receivables			
Other receivables, net	40,806	37,987	29,401
Current tax assets			
Total current tax assets	6,781	6,732	6,350
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,926,500	2,039,662	1,702,857
Total inventories	1,926,500	2,039,662	1,702,857
Prepayments			
Total prepayments	114,289	118,487	110,454
Other current assets			
Total other current assets	26,046	28,417	32,279
Total current assets	9,941,792	10,184,393	9,332,599
Non-current assets			

Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,524,598	2,752,318	2,379,414
Non-current financial assets at cost			
Non-current financial assets at cost, net	30,281	31,219	0
Investments accounted for using equity method			
Investments accounted for using equity method, net	71,732	71,628	68,569
Property, plant and equipment			
Total property, plant and equipment	1,273,229	1,260,392	1,193,655
Intangible assets			
Total intangible assets	222,390	219,584	219,464
Deferred tax assets	40,043	37,907	37,946
Other non-current assets			
Total other non-current assets	96,254	72,332	75,986
Total non-current assets	4,258,527	4,445,380	3,975,034
Total assets	14,200,319	14,629,773	13,307,633
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	128,931	145,459	167,248
Notes payable			
Total notes payable	13,564	13,241	12,481
Accounts payable			
Total accounts payable	4,345,594	4,537,290	3,730,973
Accounts payable to related parties			
Total accounts payable to related parties	29,986	47,231	32,696
Other payables			
Total other payables	1,201,877	887,932	838,718
Current tax liabilities			
Total current tax liabilities	101,324	84,263	69,509
Other current liabilities			
Total other current liabilities	66,687	119,140	57,558
Total current liabilities	5,887,963	5,834,556	4,909,183
Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	6,662	6,711	969

Other non-current liabilities			
Net defined benefit liability, non-current	53,378	57,708	47,080
Guarantee deposits received	1,024	856	1,021
Total other non-current liabilities	54,402	58,564	48,101
Total non-current liabilities	61,064	65,275	49,070
Total liabilities	5,949,027	5,899,831	4,958,253
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,922,620	1,922,620	2,344,658
Total capital stock	1,922,620	1,922,620	2,344,658
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)	1,401,783	1,526,887	1,130,201
Total retained earnings	2,233,588	2,320,882	1,924,196
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	104,887	167,806	152,415
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	2,493,881	2,721,601	2,344,327
Total other equity interest	2,598,768	2,889,407	2,496,742
Total equity attributable to owners of parent	7,994,844	8,465,978	8,098,665
Non-controlling interests	256,448	263,964	250,715
Total equity	8,251,292	8,729,942	8,349,380
Total liabilities and equity	14,200,319	14,629,773	13,307,633
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

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Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/2nd	2015/2nd	2016/01/01To2016/06/30	2015/01/01To2015/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	4,030,331	3,396,748	7,754,013	6,822,214
Total sales revenue	4,030,331	3,396,748	7,754,013	6,822,214
Sales returns	13,249	10,744	21,782	19,951
Sales discounts and allowances	24,475	8,890	42,772	17,928
Net sales revenue	3,992,607	3,377,114	7,689,459	6,784,335
Total operating revenue	3,992,607	3,377,114	7,689,459	6,784,335
Operating costs				
Total operating costs	3,496,436	3,047,489	6,761,232	6,109,252
Gross profit (loss) from operations	496,171	329,625	928,227	675,083

Unrealized profit (loss) from sales	-36	582	26	431
Gross profit (loss) from operations	496,207	329,043	928,201	674,652
Operating expenses				
Selling expenses				
Total selling expenses	164,868	159,331	332,027	329,741
Administrative expenses				
Total administrative expenses	145,267	154,718	282,931	294,962
Research and development expenses				
Total research and development expenses	111,164	114,875	224,988	231,745
Total operating expenses	421,299	428,924	839,946	856,448
Net operating income (loss)	74,908	-99,881	88,255	-181,796
Non-operating income and expenses				
Other income				
Total other income	32,100	48,535	94,487	77,332
Other gains and losses				
Other gains and losses, net	-29,655	1,401	-24,038	91,982
Finance costs				
Finance costs, net	895	1,859	1,761	3,781
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	1,725	-2,114	-2,797	-2,832
Total non-operating income and expenses	3,275	45,963	65,891	162,701

Profit (loss) from continuing operations before tax	78,183	-53,918	154,146	-19,095
Tax expense (income)				
Total tax expense (income)	21,766	4,694	45,521	22,921
Profit (loss) from continuing operations	56,417	-58,612	108,625	-42,016
Profit (loss)	56,417	-58,612	108,625	-42,016
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-51,777	-49,727	-63,573	-71,815
Unrealised gains (losses) on valuation of available-for-sale financial assets	-326,117	480,164	-227,720	545,945
Components of other comprehensive income that will be reclassified to profit or loss	-377,894	430,437	-291,293	474,130
Other comprehensive income, net	-377,894	430,437	-291,293	474,130
Total comprehensive income	-321,477	371,825	-182,668	432,114
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	57,822	-53,505	104,968	-30,683
Profit (loss), attributable to non-controlling interests	-1,405	-5,107	3,657	-11,333
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-320,167	396,234	-185,671	463,498
Comprehensive income, attributable to non-controlling interests	-1,310	-24,409	3,003	-31,384
Basic earnings per share				
Total basic earnings per share	0.30	-0.23	0.55	-0.13
Diluted earnings per share				

Total diluted earnings per share

0.30

-0.23

0.54

-0.13

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Financial Statement – Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/06/30	2015/01/01To2015/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	154,146	-19,095
Profit (loss) before tax	154,146	-19,095
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	82,165	100,295
Amortization expense	1,173	29
Provision (reversal of provision) for bad debt expense	3,253	8,013
Interest expense	1,761	3,781
Interest income	-18,020	-26,073
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,797	2,832
Loss (gain) on disposal of property, plan and equipment	-10,843	457

Loss (gain) on disposal of investments	0	-107,262
Unrealized profit (loss) from sales	26	431
Total adjustments to reconcile profit (loss)	62,312	-17,497
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	80,109	-16,165
Decrease (increase) in notes receivable	48,435	654
Decrease (increase) in accounts receivable	-181,126	266,326
Decrease (increase) in accounts receivable due from related parties	-278,523	26,997
Decrease (increase) in other receivable	-2,819	15,737
Decrease (increase) in inventories	113,162	390,636
Decrease (increase) in prepayments	4,198	19,104
Decrease (increase) in other current assets	1,581	-975
Decrease (increase) in other operating assets	1,517	5,861
Total changes in operating assets	-213,466	708,175
Changes in operating liabilities		
Increase (decrease) in notes payable	323	-470
Increase (decrease) in accounts payable	-191,696	-1,140,356
Increase (decrease) in accounts payable to related parties	-17,245	-32,425
Increase (decrease) in other payable	14,738	-106,006
Increase (decrease) in other current liabilities	-17,250	-35,419

Increase (decrease) in net defined benefit liability	-4,330	-4,147
Total changes in operating liabilities	-215,460	-1,318,823
Total changes in operating assets and liabilities	-428,926	-610,648
Total adjustments	-366,614	-628,145
Cash inflow (outflow) generated from operations	-212,468	-647,240
Interest received	18,810	25,955
Interest paid	-1,909	-3,688
Income taxes refund (paid)	-30,694	-48,771
Net cash flows from (used in) operating activities	-226,261	-673,744
Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	0	94,529
Acquisition of investments accounted for using equity method	0	-30,858
Acquisition of property, plant and equipment	-134,055	-60,906
Increase in refundable deposits	-3,463	-461
Acquisition of intangible assets	-3,980	-821
Increase in prepayments for business facilities	-23,662	-3,201
Other investing activities	0	-21,427
Net cash flows from (used in) investing activities	-165,160	-23,145
Cash flows from (used in) financing activities		
Increase in short-term loans	15,647	-4,178
Decrease in short-term loans	-32,132	0

Increase in guarantee deposits received	168	1,001
Other financing activities	0	-12,689
Net cash flows from (used in) financing activities	-16,317	-15,866
Effect of exchange rate changes on cash and cash equivalents	-45,871	-55,149
Net increase (decrease) in cash and cash equivalents	-453,609	-767,904
Cash and cash equivalents at beginning of period	3,849,352	4,256,691
Cash and cash equivalents at end of period	3,395,743	3,488,787
Cash and cash equivalents reported in the statement of financial position	3,395,743	3,488,787

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

2016/06/30 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	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	-7,308	-199,570
Changes in equity of associates and joint ventures accounted for using equity method			2,930							2,930	443	3,373
Cash dividends from capital surplus			-96,131							-96,131	-3,654	-99,785
Profit (loss)					104,968	104,968				104,968	3,657	108,625
Other comprehensive income					0	0	-62,919	-227,720	-290,639	-290,639	-654	-291,293
Total comprehensive income					104,968	104,968	-62,919	-227,720	-290,639	-185,671	3,003	-182,668
Total increase (decrease) in equity	0	0	-93,201	37,810	-125,104	-87,294	-62,919	-227,720	-290,639	-471,134	-7,516	-478,650

Equity at end of period	1,922,620	1,922,620	1,239,868	831,805	1,401,783	2,233,588	104,887	2,493,881	2,598,768	7,994,844	256,448	8,251,292
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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
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