



Historical



Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/3/31	2014/12/31	2014/3/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	3,742,419	4,256,691	4,027,922
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	94,380	94,091	301,782
Total current financial assets at fair value through profit or loss	94,380	94,091	301,782
Notes receivable, net			
Notes receivable, net	98,507	101,895	54,324
Accounts receivable, net			
Accounts receivable, net	3,060,424	3,364,719	3,025,840
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	732,959	781,015	737,601
Accounts receivable due from related parties, net	732,959	781,015	737,601
Other receivables			
Other receivables, net	53,084	50,303	77,650
Current tax assets			
Total current tax assets	5,565	5,491	6,378
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,905,035	2,125,568	1,717,699
Total inventories	1,905,035	2,125,568	1,717,699
Prepayments			
Total prepayments	145,282	148,987	119,302
Other current assets			
Total other current assets	31,012	31,304	41,141
Total current assets	9,868,667	10,960,064	10,109,639
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	1,899,250	1,835,189	1,127,514
Investments accounted for using equity method			
Investments accounted for using equity method, net	26,324	27,173	25,396
Property, plant and equipment			
Total property, plant and equipment	1,233,131	1,261,966	1,264,337

Intangible assets			
Total intangible assets	218,672	218,672	218,672
Deferred tax assets	38,201	38,648	37,787
Other non-current assets			
Total other non-current assets	69,389	81,828	64,029
Total non-current assets	3,484,967	3,463,476	2,737,735
Total assets	13,353,634	14,423,540	12,847,374
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	220,809	217,029	150,578
Notes payable			
Total notes payable	10,411	12,951	11,228
Accounts payable			
Total accounts payable	4,000,107	4,908,537	4,265,227
Accounts payable to related parties			
Total accounts payable to related parties	52,535	65,121	51,959
Other payables			
Total other payables	761,945	930,684	738,883
Current tax liabilities			
Total current tax liabilities	72,716	94,842	135,337
Other current liabilities			
Total other current liabilities	118,184	134,335	112,335
Total current liabilities	5,236,707	6,363,499	5,465,547
Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	982	1,329	853
Other non-current liabilities			
Net defined benefit liability, non-current	49,286	51,227	59,331
Guarantee deposits received	632	20	392
Total other non-current liabilities	49,918	51,247	59,723
Total non-current liabilities	50,900	52,576	60,576
Total liabilities	5,287,607	6,416,075	5,526,123
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	753,869	753,869	704,414
Unappropriated retained earnings (accumulated deficit)			

Total unappropriated retained earnings (accumulated deficit)	1,247,278	1,224,456	1,395,615
Total retained earnings	2,001,147	1,978,325	2,100,029
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	182,840	204,179	120,685
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	1,864,163	1,798,382	1,090,707
Total other equity interest	2,047,003	2,002,561	1,211,392
Treasury shares	0	0	0
Total equity attributable to owners of parent	7,725,877	7,658,613	6,989,148
Non-controlling interests	340,150	348,852	332,103
Total equity	8,066,027	8,007,465	7,321,251
Total liabilities and equity	13,353,634	14,423,540	12,847,374
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



Statement – Income Statement

Historical



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/01/01To2015/03/31	2014/01/01To2014/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue		
Sales revenue	3,425,466	3,512,987
Total sales revenue	3,425,466	3,512,987
Sales returns	9,207	16,052
Sales discounts and allowances	9,038	8,387
Net sales revenue	3,407,221	3,488,548
Total operating revenue	3,407,221	3,488,548
Operating costs		
Total operating costs	3,061,763	3,025,788
Gross profit (loss) from operations	345,458	462,760
Unrealized profit (loss) from sales	-151	224
Gross profit (loss) from operations	345,609	462,536

Operating expenses		
Selling expenses		
Total selling expenses	170,410	190,935
Administrative expenses		
Total administrative expenses	140,244	151,964
Research and development expenses		
Total research and development expenses	116,870	103,979
Total operating expenses	427,524	446,878
Net operating income (loss)	-81,915	15,658
Non-operating income and expenses		
Other income		
Total other income	28,797	67,668
Other gains and losses		
Other gains and losses, net	90,581	48,059
Finance costs		
Finance costs, net	1,922	1,031
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	-718	422
Total non-operating income and expenses	116,738	115,118
Profit (loss) from continuing operations before tax	34,823	130,776
Tax expense (income)		
Total tax expense (income)	18,227	40,564
Profit (loss) from continuing operations	16,596	90,212
Profit (loss) from discontinued operations		
Total profit (loss) from discontinued operations	0	0
Profit (loss)	16,596	90,212
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-22,088	-6,266
Unrealised gains (losses) on valuation of available-for-sale financial assets	65,781	396,841
Components of other comprehensive income that will be reclassified to profit or loss	43,693	390,575
Other comprehensive income, net	43,693	390,575
Total comprehensive income	60,289	480,787
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	22,822	102,662
Profit (loss), attributable to non-controlling interests	-6,226	-12,450
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	67,264	494,403
Comprehensive income, attributable to non-controlling interests	-6,975	-13,616
Basic earnings per share		
Total basic earnings per share	0.1	0.44
Diluted earnings per share		
Total diluted earnings per share	0.1	0.43



Historical



Statement — Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/01/01To2015/03/31	2014/01/01To2014/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	34,823	130,776
Profit (loss) before tax	34,823	130,776
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	51,634	49,775
Amortization expense	0	402
Provision (reversal of provision) for bad debt expense	-39	286
Interest expense	1,922	1,031
Interest income	-12,832	-9,983
Share of loss (profit) of associates and joint ventures accounted for using equity method	718	-422
Loss (gain) on disposal of property, plan and equipment	318	119
Loss (gain) on disposal of investments	-92,809	-27,628
Unrealized profit (loss) from sales	-151	224
Total adjustments to reconcile profit (loss)	-51,239	13,804
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-289	-30,218
Decrease (increase) in notes receivable	3,388	5,746
Decrease (increase) in accounts receivable	304,334	192,949
Decrease (increase) in accounts receivable due from related parties	48,056	-94,994
Decrease (increase) in other receivable	-2,741	-44,334
Decrease (increase) in inventories	220,533	112,322
Decrease (increase) in prepayments	695	3,757
Decrease (increase) in other current assets	292	-4,056
Decrease (increase) in other operating assets	20,708	11,125
Total changes in operating assets	594,976	152,297
Changes in operating liabilities		
Increase (decrease) in notes payable	-2,540	-2,616
Increase (decrease) in accounts payable	-908,430	-332,116

Increase (decrease) in accounts payable to related parties	-12,586	4,105
Increase (decrease) in other payable	-168,733	-63,272
Increase (decrease) in other current liabilities	-16,151	4,138
Increase (decrease) in net defined benefit liability	-1,941	-1,880
Total changes in operating liabilities	-1,110,381	-391,641
Total changes in operating assets and liabilities	-515,405	-239,344
Total adjustments	-566,644	-225,540
Cash inflow (outflow) generated from operations	-531,821	-94,764
Interest received	12,792	13,023
Interest paid	-1,928	-1,012
Income taxes refund (paid)	-40,327	-12,418
Net cash flows from (used in) operating activities	-561,284	-95,171
Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	94,529	28,821
Acquisition of property, plant and equipment	-22,954	-28,271
Increase in refundable deposits	-4,718	0
Decrease in prepayments for business facilities	-7,051	-2,414
Net cash flows from (used in) investing activities	59,806	-1,864
Cash flows from (used in) financing activities		
Increase in short-term loans	3,780	15,424
Increase in guarantee deposits received	612	146
Other financing activities	-1,727	0
Net cash flows from (used in) financing activities	2,665	15,570
Effect of exchange rate changes on cash and cash equivalents	-15,459	-4,668
Net increase (decrease) in cash and cash equivalents	-514,272	-86,133
Cash and cash equivalents at beginning of period	4,256,691	4,114,055
Cash and cash equivalents at end of period	3,742,419	4,027,922
Cash and cash equivalents reported in the statement of financial position	3,742,419	4,027,922



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

2015/03/31 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 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	0	7,658,613	348,852	8,007,465
Profit (loss)					22,822	22,822					22,822	-6,226	16,596
Other comprehensive income					0	0	-21,339	65,781	44,442		44,442	-749	43,693
Total comprehensive income					22,822	22,822	-21,339	65,781	44,442		67,264	-6,975	60,289
Others												-1,727	-1,727
Total increase (decrease) in equity	0	0	0	0	22,822	22,822	-21,339	65,781	44,442	0	67,264	-8,702	58,562
Equity at end of period	2,344,658	2,344,658	1,333,069	753,869	1,247,278	2,001,147	182,840	1,864,163	2,047,003	0	7,725,877	340,150	8,066,027

2014/03/31 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
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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	0	6,494,745	345,719	6,840,464
Profit (loss)					102,662	102,662					102,662	-12,450	90,212
Other comprehensive income					0	0	-5,100	396,841	391,741		391,741	-1,166	390,575
Total comprehensive income					102,662	102,662	-5,100	396,841	391,741		494,403	-13,616	480,787
Total increase (decrease) in equity	0	0	0	0	102,662	102,662	-5,100	396,841	391,741	0	494,403	-13,616	480,787
Equity at end of period	2,344,658	2,344,658	1,333,069	704,414	1,395,615	2,100,029	120,685	1,090,707	1,211,392	0	6,989,148	332,103	7,321,251