

**Financial Statement – Balance Sheet**

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/12/31	2013/12/31
<b>Balance Sheet</b>		
<b>Assets</b>		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	4,256,691	4,114,055
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	94,091	271,564
Total current financial assets at fair value through profit or loss	94,091	271,564
Notes receivable, net		
Notes receivable, net	101,895	60,070
Accounts receivable, net		
Accounts receivable, net	3,364,719	3,219,075
Accounts receivable due from related parties, net		
Accounts receivable due from related parties	781,015	642,607
Accounts receivable due from related parties, net	781,015	642,607
Other receivables		
Other receivables, net	50,303	36,356
Current tax assets		
Total current tax assets	5,491	6,190
Inventories		
Inventories, manufacturing business		
Inventories, manufacturing business, net	2,125,568	1,830,021
Total inventories	2,125,568	1,830,021
Prepayments		

Total prepayments	148,987	123,059
Other current assets		
Total other current assets	31,304	37,085
Total current assets	10,960,064	10,340,082
Non-current assets		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	1,835,189	731,866
Investments accounted for using equity method		
Investments accounted for using equity method, net	27,173	24,674
Property, plant and equipment		
Total property, plant and equipment	1,261,966	1,287,410
Intangible assets		
Total intangible assets	218,672	219,074
Deferred tax assets	38,648	37,568
Other non-current assets		
Total other non-current assets	81,828	73,600
Total non-current assets	3,463,476	2,374,192
Total assets	14,423,540	12,714,274
Liabilities		
Current liabilities		
Short-term borrowings		
Total short-term borrowings	217,029	135,154
Notes payable		
Total notes payable	12,951	13,844
Accounts payable		
Total accounts payable	4,908,537	4,597,343
Accounts payable to related parties		
Total accounts payable to related parties	65,121	47,854
Other payables		
Total other payables	930,684	802,136
Current tax liabilities	94,842	106,991
Other current liabilities		
Total other current liabilities	134,335	108,197
Total current liabilities	6,363,499	5,811,519
Non-current liabilities		

Deferred tax liabilities		
Total deferred tax liabilities	1,329	834
Other non-current liabilities		
Accrued pension liabilities	51,227	61,211
Guarantee deposits received	20	246
Total other non-current liabilities	51,247	61,457
Total non-current liabilities	52,576	62,291
Total liabilities	6,416,075	5,873,810
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	2,344,658	2,344,658
Total capital stock	2,344,658	2,344,658
Capital surplus		
Total capital surplus	1,333,069	1,333,069
Retained earnings		
Legal reserve	753,869	704,414
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	1,224,456	1,292,953
Total retained earnings	1,978,325	1,997,367
Other equity interest		
Exchange differences on translation of foreign financial statements		
Total exchange differences on translation of foreign financial statements	204,179	125,785
Unrealized gains (losses) on available-for-sale financial assets		
Total unrealized gains (losses) on available-for-sale financial assets	1,798,382	693,866
Total other equity interest	2,002,561	819,651
Treasury shares	0	0
Total equity attributable to owners of parent	7,658,613	6,494,745
Non-controlling interests	348,852	345,719
Total equity	8,007,465	6,840,464
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0

Historical

**Financial Statement – Income Statement**

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/4th	2013/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Sales revenue		
Sales revenue	15,844,822	15,460,374
Total sales revenue	15,844,822	15,460,374
Sales returns	33,721	41,719
Sales discounts and allowances	36,841	47,034
Net sales revenue	15,774,260	15,371,621
Total operating revenue	15,774,260	15,371,621
Operating costs		
Total operating costs	13,705,924	13,138,848
Gross profit (loss) from operations	2,068,336	2,232,773
Unrealized profit (loss) from sales	50	-772
Gross profit (loss) from operations	2,068,286	2,233,545
Operating expenses		
Selling expenses		
Total selling expenses	824,828	831,974
Administrative expenses		
Total administrative expenses	604,954	579,281
Research and development expenses		
Total research and development expenses	443,684	422,338
Total operating expenses	1,873,466	1,833,593

Net operating income (loss)	194,820	399,952
Non-operating income and expenses		
Other income		
Total other income	257,841	242,858
Other gains and losses		
Other gains and losses, net	96,986	13,778
Finance costs		
Finance costs, net	4,881	4,240
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	1,055	369
Total non-operating income and expenses	351,001	252,765
Profit (loss) from continuing operations before tax	545,821	652,717
Tax expense (income)		
Total tax expense (income)	135,812	155,305
Profit (loss) from continuing operations	410,009	497,412
Profit (loss) from discontinued operations		
Total profit (loss) from discontinued operations	0	0
Profit (loss)	410,009	497,412
Other comprehensive income		
Exchange differences on translation	81,944	118,392
Unrealised gains (losses) on valuation of available-for-sale financial assets	1,104,516	325,554
Actuarial gains (losses) on defined benefit plans	2,278	9,477
Income tax related to components of other comprehensive income	387	0
Other comprehensive income, net	1,188,351	453,423
Total comprehensive income	1,598,360	950,835
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	401,263	494,549
Profit (loss), attributable to non-controlling interests	8,746	2,863
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	1,585,906	936,958
Comprehensive income, attributable to non-controlling interests	12,454	13,877
Basic earnings per share		
Total basic earnings per share	1.71	2.14
Diluted earnings per share		
Total diluted earnings per share	1.70	2.11

Historical

**Financial Statement – Statements of Cash Flows**

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/4th	2013/4th
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	545,821	652,717
Profit (loss) before tax	545,821	652,717
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	205,601	203,706
Amortization expense	402	2,409
Provision (reversal of provision) for bad debt expense	3,650	1,564
Interest expense	4,881	4,240
Interest income	-48,481	-34,366
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	-1,055	-369
Loss (gain) on disposal of property, plan and equipment	1,281	1,221
Loss (gain) on disposal of investments	-27,628	0
Unrealized profit (loss) from sales	50	-772
Total adjustments to reconcile profit (loss)	94,089	135,572
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	177,473	-52,852
Decrease (increase) in notes receivable	-41,825	-29,514
Decrease (increase) in accounts receivable	-149,294	193,906

Decrease (increase) in accounts receivable due from related parties	-138,408	-87,277
Decrease (increase) in other receivable	-16,104	4,579
Decrease (increase) in inventories	-295,547	-354,393
Decrease (increase) in prepayments	-25,743	-1,056
Decrease (increase) in other current assets	5,781	-12,912
Decrease (increase) in other operating assets	-340	22,638
Total changes in operating assets	-484,007	-316,881
Changes in operating liabilities		
Increase (decrease) in notes payable	-893	-1,006
Increase (decrease) in accounts payable	311,194	162,796
Increase (decrease) in accounts payable to related parties	17,267	-12,176
Increase (decrease) in other payable	128,607	118,644
Increase (decrease) in other current liabilities	26,138	5,515
Increase (decrease) in accrued pension liabilities	-7,706	-7,718
Total changes in operating liabilities	474,607	266,055
Total changes in operating assets and liabilities	-9,400	-50,826
Total adjustments	84,689	84,746
Cash inflow (outflow) generated from operations	630,510	737,463
Interest received	50,638	31,719
Interest paid	-4,940	-4,077
Income taxes refund (paid)	-148,234	-153,627
Net cash flows from (used in) operating activities	527,974	611,478
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	-156,153	-173,852
Proceeds from disposal of property, plant and equipment	186	2
Decrease in refundable deposits	-8,787	0
Acquisition of intangible assets	0	-2,895
Decrease in prepayments for business facilities	-66	-2,654
Dividends received	44,612	42,061
Net cash flows from (used in) investing activities	-91,387	-137,338
Cash flows from (used in) financing activities		
Increase in short-term loans	81,875	-11,371
Decrease in guarantee deposits received	-226	3
Cash dividends paid	-422,038	-459,754

Exercise of employee share options	0	89,703
Change in non-controlling interests	0	17,169
Other financing activities	-9,321	-13,371
Net cash flows from (used in) financing activities	-349,710	-377,621
Effect of exchange rate changes on cash and cash equivalents	55,759	78,510
Net increase (decrease) in cash and cash equivalents	142,636	175,029
Cash and cash equivalents at beginning of period	4,114,055	3,939,026
Cash and cash equivalents at end of period	4,256,691	4,114,055
Cash and cash equivalents reported in the statement of financial position	4,256,691	4,114,055



Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

## 2014/ 12/ 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	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)					401,263	401,263					401,263	8,746	410,009
Other comprehensive income					1,733	1,733	78,394	1,104,516	1,182,910		1,184,643	3,708	1,188,351
Total comprehensive income					402,996	402,996	78,394	1,104,516	1,182,910		1,585,906	12,454	1,598,360
Changes in non-controlling interests			0		0	0					0	-9,321	-9,321
Total increase (decrease) in equity	0	0	0	49,455	-68,497	-19,042	78,394	1,104,516	1,182,910	0	1,163,868	3,133	1,167,001
Equity at end 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

## 2013/ 12/ 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	2,298,768	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				0	-459,754	-459,754					-459,754		-459,754
Other changes in capital surplus	45,890	45,890	52,819								98,709	-9,006	89,703
Profit (loss)					494,549	494,549					494,549	2,863	497,412
Other comprehensive income					9,314	9,314	107,541	325,554	433,095		442,409	11,014	453,423
Total comprehensive income					503,863	503,863	107,541	325,554	433,095		936,958	13,877	950,835
Changes in non-controlling interests			0		0	0					0	3,798	3,798
Total increase (decrease) in equity	45,890	45,890	52,819	57,944	-13,835	44,109	107,541	325,554	433,095	0	575,913	8,669	584,582
Equity at end 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