

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/09/30	2012/12/31	2012/09/30	2012/01/01
Balance Sheet				
Assets				
Current assets				
Cash and cash equivalents				
Total cash and cash equivalents	3,895,006	3,939,026	3,528,026	3,348,567
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	270,593	218,712	218,313	311,780
Total current financial assets at fair value through profit or loss	270,593	218,712	218,313	311,780
Notes receivable, net				
Notes receivable, net	93,266	29,896	30,921	45,648
Accounts receivable, net				
Accounts receivable, net	3,339,407	3,419,907	3,716,120	4,059,701
Accounts receivable due from related parties, net				
Accounts receivable due from related parties	713,740	550,628	556,960	571,521
Accounts receivable due from related parties, net	713,740	550,628	556,960	571,521
Other receivables				
Other receivables, net	38,835	38,288	52,544	36,330
Current tax assets				
Total current tax assets	644	323	1,328	13
Inventories				
Inventories, manufacturing business				
Inventories, manufacturing business, net	1,546,570	1,475,628	1,493,511	2,208,604
Total inventories	1,546,570	1,475,628	1,493,511	2,208,604
Prepayments				

Total prepayments	99,520	90,481	107,900	116,292
Other current assets				
Total other current assets	34,262	61,563	25,859	10,626
Total current assets	10,031,843	9,824,452	9,731,482	10,709,082
Non-current assets				
Non-current available-for-sale financial assets				
Non-current available-for-sale financial assets, net	429,866	406,312	388,646	243,535
Investments accounted for using equity method				
Investments accounted for using equity method, net	25,337	26,045	26,207	26,854
Property, plant and equipment				
Total property, plant and equipment	1,240,211	1,247,410	1,296,290	1,371,345
Intangible assets				
Total intangible assets	219,676	234,285	222,085	236,857
Deferred tax assets	41,133	40,307	40,876	49,509
Other non-current assets				
Total other non-current assets	77,227	108,671	96,767	136,409
Total non-current assets	2,033,450	2,063,030	2,070,871	2,064,509
Total assets	12,065,293	11,887,482	11,802,353	12,773,591
Liabilities				
Current liabilities				
Short-term borrowings				
Total short-term borrowings	148,153	146,525	141,851	121,617
Notes payable				
Total notes payable	10,917	14,850	10,971	11,653
Accounts payable				
Total accounts payable	4,443,227	4,434,547	4,451,104	5,484,821
Accounts payable to related parties				
Total accounts payable to related parties	41,197	60,030	33,891	34,196
Other payables				
Total other payables	765,216	683,329	709,947	756,407
Current tax liabilities	125,930	107,393	107,665	143,644
Other current liabilities				
Total other current liabilities	113,562	104,784	108,547	73,335
Total current liabilities	5,648,202	5,551,458	5,563,976	6,625,673
Non-current liabilities				

Deferred tax liabilities				
Total deferred tax liabilities	357	1,493	1,223	2,921
Other non-current liabilities				
Accrued pension liabilities	72,638	78,406	79,040	82,385
Guarantee deposits received	241	243	243	247
Total other non-current liabilities	72,879	78,649	79,283	82,632
Total non-current liabilities	73,236	80,142	80,506	85,553
Total liabilities	5,721,438	5,631,600	5,644,482	6,711,226
Equity				
Equity attributable to owners of parent				
Share capital				
Ordinary share	2,317,228	2,298,768	2,295,838	2,287,618
Total capital stock	2,317,228	2,298,768	2,295,838	2,287,618
Capital surplus				
Total capital surplus	1,307,834	1,280,250	1,276,662	1,264,913
Retained earnings				
Legal reserve	704,414	646,470	646,470	586,702
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	1,187,364	1,306,788	1,227,736	1,263,567
Total retained earnings	1,891,778	1,953,258	1,874,206	1,850,269
Other equity interest				
Exchange differences on translation of foreign financial statements				
Total exchange differences on translation of foreign financial statements	91,903	18,244	21,325	86,099
Unrealized gains (losses) on available-for-sale financial assets				
Total unrealized gains (losses) on available-for-sale financial assets	391,866	368,312	350,646	205,535
Total other equity interest	483,769	386,556	371,971	291,634
Treasury shares	0	0	0	0
Total equity attributable to owners of parent	6,000,609	5,918,832	5,818,677	5,694,434
Non-controlling interests	343,246	337,050	339,194	367,931
Total equity	6,343,855	6,255,882	6,157,871	6,062,365
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0	0

Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/3rd	2012/3rd	2013/01/01To2013/09/30	2012/01/01To2012/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	4,015,488	4,191,980	11,693,731	12,679,065
Total sales revenue	4,015,488	4,191,980	11,693,731	12,679,065
Sales returns	15,496	23,322	40,754	60,422
Sales discounts and allowances	8,969	13,527	32,242	46,459
Net sales revenue	3,991,023	4,155,131	11,620,735	12,572,184
Total operating revenue	3,991,023	4,155,131	11,620,735	12,572,184
Operating costs				
Total operating costs	3,427,922	3,509,802	9,882,605	10,641,104
Gross profit (loss) from operations	563,101	645,329	1,738,130	1,931,080
Unrealized profit (loss) from sales	-885	5,328	-749	5,725
Gross profit (loss) from operations	563,986	640,001	1,738,879	1,925,355
Operating expenses				
Selling expenses				
Total selling expenses	229,506	209,868	629,348	626,700
Administrative expenses				
Total administrative expenses	150,382	123,058	427,195	411,987
Research and development expenses				
Total research and development expenses	103,929	98,623	311,174	311,056
Total operating expenses	483,817	431,549	1,367,717	1,349,743

Net operating income (loss)	80,169	208,452	371,162	575,612
Non-operating income and expenses				
Other income				
Total other income	86,532	62,781	168,427	148,792
Other gains and losses				
Other gains and losses, net	-8,220	-16,721	6,154	-19,382
Finance costs				
Finance costs, net	1,107	828	3,217	2,685
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	236	-361	-117	230
Total non-operating income and expenses	77,441	44,871	171,247	126,955
Profit (loss) from continuing operations before tax	157,610	253,323	542,409	702,567
Tax expense (income)				
Total tax expense (income)	46,222	87,115	144,380	192,894
Profit (loss) from continuing operations	111,388	166,208	398,029	509,673
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	111,388	166,208	398,029	509,673
Other comprehensive income				
Exchange differences on translation	-25,207	-21,560	83,947	-66,099
Unrealised gains (losses) on valuation of available-for-sale financial assets	23,554	145,111	23,554	145,111
Other comprehensive income, net	-1,653	123,551	107,501	79,012
Total comprehensive income	109,735	289,759	505,530	588,685
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	112,220	160,765	398,274	482,486
Profit (loss), attributable to non-controlling interests	-832	5,443	-245	27,187
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	111,425	282,011	495,487	562,823
Comprehensive income, attributable to non-controlling interests	-1,690	7,748	10,043	25,862
Basic earnings per share				
Total basic earnings per share	0.49	0.70	1.73	2.11
Diluted earnings per share				
Total diluted earnings per share	0.48	0.69	1.70	2.07

Financial Statement – Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/01/01To2013/09/30	2012/01/01To2012/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	542,409	702,567
Profit (loss) before tax	542,409	702,567
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	149,760	153,299
Amortization expense	1,807	1,735
Provision (reversal of provision) for bad debt expense	-782	-2,600
Interest expense	3,217	2,685
Interest income	-23,690	-19,295
Dividend income	-42,061	-18,288
Share-based payments	0	2,008
Share of loss (profit) of associates and joint ventures accounted for using equity method	117	-230
Loss (gain) on disposal of property, plan and equipment	260	2,615
Property, plan and equipment transferred to expenses	111	0
Total adjustments to reconcile profit (loss)	88,739	121,929
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-51,881	93,467
Decrease (increase) in notes receivable	-62,710	14,727
Decrease (increase) in accounts receivable	80,622	346,181
Decrease (increase) in accounts receivable due from related parties	-163,112	14,561

Decrease (increase) in other receivable	1,842	-13,881
Decrease (increase) in inventories	-70,942	715,093
Decrease (increase) in prepayments	-9,039	8,392
Decrease (increase) in other current assets	27,301	-15,233
Decrease (increase) in other operating assets	19,016	22,119
Total changes in operating assets	-228,903	1,185,426
Changes in operating liabilities		
Increase (decrease) in notes payable	-3,933	-682
Increase (decrease) in accounts payable	8,680	-1,033,717
Increase (decrease) in accounts payable to related parties	-18,833	-305
Increase (decrease) in other payable	81,841	-46,541
Increase (decrease) in other current liabilities	8,778	35,212
Increase (decrease) in accrued pension liabilities	-5,768	-3,344
Total changes in operating liabilities	70,765	-1,049,377
Total changes in operating assets and liabilities	-158,138	136,049
Total adjustments	-69,399	257,978
Cash inflow (outflow) generated from operations	473,010	960,545
Interest received	21,301	16,962
Interest paid	-3,171	-2,605
Income taxes refund (paid)	-127,805	-221,938
Net cash flows from (used in) operating activities	363,335	752,964
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-89,671	-75,526
Proceeds from disposal of property, plant and equipment	0	977
Acquisition of intangible assets	-740	-6,210
Dividends received	42,061	18,288
Net cash flows from (used in) investing activities	-48,350	-62,471
Cash flows from (used in) financing activities		
Increase in short-term loans	1,628	20,234
Increase in guarantee deposits received	0	0
Decrease in guarantee deposits received	-2	-4
Cash dividends paid	-459,754	-458,549
Exercise of employee share options	37,038	17,961
Change in non-controlling interests	5,159	-54,599
Net cash flows from (used in) financing activities	-415,931	-474,957

Effect of exchange rate changes on cash and cash equivalents	56,926	-36,077
Net increase (decrease) in cash and cash equivalents	-44,020	179,459
Cash and cash equivalents at beginning of period	3,939,026	3,348,567
Cash and cash equivalents at end of period	3,895,006	3,528,026
Cash and cash equivalents reported in the statement of financial position	3,895,006	3,528,026

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

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 change	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
Total increase (decrease)	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

2012/09/30 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	2,287,618	2,287,618	1,264,913	586,702	1,263,567	1,850,269	86,099	205,535	291,634	0	5,694,434	367,931	6,062,365
Legal reserve appropriated				59,768	-59,768	0					0		0
Cash dividends of ordinary share					-458,549	-458,549					-458,549		-458,549
Other change	8,220	8,220	11,749								19,969		19,969
Profit (loss)					482,486	482,486					482,486	27,187	509,673
Other comprehensive income					0	0	-64,774	145,111	80,337		80,337	-1,325	79,012
Total comprehensive income					482,486	482,486	-64,774	145,111	80,337		562,823	25,862	588,685
Share-based payment	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in non-controlling interests												-54,599	-54,599
Total increase (decrease)	8,220	8,220	11,749	59,768	-35,831	23,937	-64,774	145,111	80,337	0	124,243	-28,737	95,506
Equity	2,295,838	2,295,838	1,276,662	646,470	1,227,736	1,874,206	21,325	350,646	371,971	0	5,818,677	339,194	6,157,871