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Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/03/31	2016/12/31	2016/03/31
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	3,084,145	3,388,147	4,022,336
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	0	30,045	32,152
Total current financial assets at fair value through profit or loss	0	30,045	32,152
Notes receivable, net			
Notes receivable, net	100,827	122,892	83,007
Accounts receivable, net			
Accounts receivable, net	3,243,312	3,390,922	3,037,996
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	810,839	731,230	694,609
Accounts receivable due from related parties, net	810,839	731,230	694,609
Other receivables			
Other receivables, net	29,754	36,129	46,141
Current tax assets			
Total current tax assets	6,006	6,272	6,475
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,940,320	2,295,393	1,829,510
Total inventories	1,940,320	2,295,393	1,829,510
Prepayments			
Total prepayments	110,288	111,359	117,513
Other current assets			
Total other current assets	26,864	18,215	40,113
<b>Total current assets</b>	<b>9,352,355</b>	<b>10,130,604</b>	<b>9,909,852</b>

Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,395,647	2,623,076	2,850,715
Non-current financial assets at cost			
Non-current financial assets at cost, net	27,544	28,856	31,075
Investments accounted for using equity method			
Investments accounted for using equity method, net	72,567	72,990	66,539
Property, plant and equipment			
Total property, plant and equipment	1,340,944	1,351,010	1,261,903
Intangible assets			
Total intangible assets	220,496	220,745	221,871
Deferred tax assets	49,163	49,819	40,014
Other non-current assets			
Total other non-current assets	81,269	74,402	75,356
Total non-current assets	4,187,630	4,420,898	4,547,473
Total assets	13,539,985	14,551,502	14,457,325
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	106,121	112,249	128,956
Notes payable			
Total notes payable	16,758	15,551	13,173
Accounts payable			
Total accounts payable	4,164,480	4,728,245	4,331,297
Accounts payable to related parties			
Total accounts payable to related parties	55,384	46,261	45,461
Other payables			
Total other payables	658,080	812,050	857,836
Current tax liabilities	126,581	121,728	109,686
Current provisions			
Total current provisions	207,035	209,057	0
Other current liabilities			
Total other current liabilities	65,468	60,686	41,979
Total current liabilities	5,399,907	6,105,827	5,528,388

Non-current liabilities			
Deferred tax liabilities			
Total deferred tax liabilities	2,718	2,890	3,770
Other non-current liabilities			
Net defined benefit liability, non-current	48,994	51,142	55,565
Guarantee deposits received	817	837	851
Total other non-current liabilities	49,811	51,979	56,416
Total non-current liabilities	52,529	54,869	60,186
Total liabilities	5,452,436	6,160,696	5,588,574
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,922,620	1,922,620	1,922,620
Total capital stock	1,922,620	1,922,620	1,922,620
Capital surplus			
Total capital surplus	1,247,838	1,247,838	1,333,069
Retained earnings			
Legal reserve	831,805	831,805	793,995
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,625,974	1,605,136	1,574,033
Total retained earnings	2,457,779	2,436,941	2,368,028
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-86,174	9,950	156,759
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	2,276,064	2,503,493	2,819,998
Total other equity interest	2,189,890	2,513,443	2,976,757
Treasury shares	0	0	0
Total equity attributable to owners of parent	7,818,127	8,120,842	8,600,474
Non-controlling interests	269,422	269,964	268,277
Total equity	8,087,549	8,390,806	8,868,751
Total liabilities and equity	13,539,985	14,551,502	14,457,325
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

## Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/03/31	2016/01/01To2016/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Sales revenue		
Sales revenue	3,731,770	3,723,682
Total sales revenue	3,731,770	3,723,682
Sales returns	8,995	8,533
Sales discounts and allowances	20,722	18,297
Net sales revenue	3,702,053	3,696,852
Total operating revenue	3,702,053	3,696,852
Operating costs		
Total operating costs	3,285,527	3,264,796
Gross profit (loss) from operations	416,526	432,056
Unrealized profit (loss) from sales	-376	62
Gross profit (loss) from operations	416,902	431,994
Operating expenses		
Selling expenses		
Total selling expenses	152,154	167,159
Administrative expenses		
Total administrative expenses	121,931	137,664
Research and development expenses		
Total research and development expenses	114,450	113,824
Total operating expenses	388,535	418,647
Net operating income (loss)	28,367	13,347
Non-operating income and expenses		
Other income		
Total other income	30,419	62,387
Other gains and losses		
Other gains and losses, net	-23,404	5,617
Finance costs		
Finance costs, net	862	866
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	851	-4,522
Total non-operating income and expenses	7,004	62,616
Profit (loss) from continuing operations before tax	35,371	75,963

Tax expense (income)		
Total tax expense (income)	12,620	23,755
Profit (loss) from continuing operations	22,751	52,208
Profit (loss) from discontinued operations		
Total profit (loss) from discontinued operations	0	0
Profit (loss)	22,751	52,208
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-96,929	-11,291
Unrealised gains (losses) on valuation of available-for-sale financial assets	-227,429	98,397
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	-1,650	-505
Components of other comprehensive income that will be reclassified to profit or loss		
Other comprehensive income, net	-326,008	86,601
Total comprehensive income	-303,257	138,809
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	20,838	47,146
Profit (loss), attributable to non-controlling interests	1,913	5,062
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-302,715	134,496
Comprehensive income, attributable to non-controlling interests	-542	4,313
Basic earnings per share		
Total basic earnings per share	0.11	0.25
Diluted earnings per share		
Total diluted earnings per share	0.11	0.24

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## Financial Statement – Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/03/31	2016/01/01To2016/03/31
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	35,371	75,963
Profit (loss) before tax	35,371	75,963
Adjustments		
Adjustments to reconcile profit (loss)		

Depreciation expense	34,922	42,045
Amortization expense	697	357
Provision (reversal of provision) for bad debt expense	2,691	1,618
Interest expense	862	866
Interest income	-7,096	-10,225
Share of loss (profit) of associates and joint ventures accounted for using eq	-851	4,522
Loss (gain) on disposal of property, plan and equipment	288	-10,826
Unrealized profit (loss) from sales	-376	62
Total adjustments to reconcile profit (loss)	31,137	28,419
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	30,045	79,302
Decrease (increase) in notes receivable	22,065	14,358
Decrease (increase) in accounts receivable	144,937	198,108
Decrease (increase) in accounts receivable due from related parties	-79,609	-37,404
Decrease (increase) in other receivable	6,095	-8,154
Decrease (increase) in inventories	355,073	210,152
Decrease (increase) in prepayments	1,071	974
Decrease (increase) in other current assets	-8,649	-11,877
Decrease (increase) in other operating assets	-2,460	-2,340
Total changes in operating assets	468,568	443,119
Changes in operating liabilities		
Increase (decrease) in notes payable	1,207	-68
Increase (decrease) in accounts payable	-563,765	-205,993
Increase (decrease) in accounts payable to related parties	9,123	-1,770
Increase (decrease) in other payable	-153,864	-29,893
Increase (decrease) in provisions	-2,022	0
Increase (decrease) in other current liabilities	4,782	-77,161
Increase (decrease) in net defined benefit liability	-2,148	-2,143
Total changes in operating liabilities	-706,687	-317,028
Total changes in operating assets and liabilities	-238,119	126,091
Total adjustments	-206,982	154,510
Cash inflow (outflow) generated from operations	-171,611	230,473
Interest received	7,376	10,406
Interest paid	-968	-1,069
Income taxes refund (paid)	-7,501	-3,123
Net cash flows from (used in) operating activities	-172,704	236,687
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-49,223	-68,370
Proceeds from disposal of property, plant and equipment	45	35,063
Increase in refundable deposits	-1,101	54
Acquisition of intangible assets	-450	-2,644
Increase in prepayments for business facilities	-3,306	-2,438

Net cash flows from (used in) investing activities	-54,035	-38,335
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	-16,081
Increase in guarantee deposits received	-20	-5
Net cash flows from (used in) financing activities	-20	-16,086
Effect of exchange rate changes on cash and cash equivalents	-77,243	-9,282
Net increase (decrease) in cash and cash equivalents	-304,002	172,984
Cash and cash equivalents at beginning of period	3,388,147	3,849,352
Cash and cash equivalents at end of period	3,084,145	4,022,336
Cash and cash equivalents reported in the statement of financial position	3,084,145	4,022,336

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

2017/03/31 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	1,922,620	1,922,620	1,247,838	831,805	1,605,136	2,436,941	9,950	2,503,493	2,513,443	0	8,120,842	269,964	8,390,806
Profit (loss)					20,838	20,838					20,838	1,913	22,751
Other comprehensive income					0	0	-96,124	-227,429	-323,553		-323,553	-2,455	-326,008
Total comprehensive income					20,838	20,838	-96,124	-227,429	-323,553		-302,715	-542	-303,257
Total increase (decrease) in equity	0	0	0	0	20,838	20,838	-96,124	-227,429	-323,553	0	-302,715	-542	-303,257
Equity at end of period	1,922,620	1,922,620	1,247,838	831,805	1,625,974	2,457,779	-86,174	2,276,064	2,189,890	0	7,818,127	269,422	8,087,549



2016/03/31 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	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	0	8,465,978	263,964	8,729,942
Profit (loss)					47,146	47,146					47,146	5,062	52,208
Other comprehensive income					0	0	-11,047	98,397	87,350		87,350	-749	86,601
Total comprehensive income					47,146	47,146	-11,047	98,397	87,350		134,496	4,313	138,809
Others												0	0
Total increase (decrease) in equity	0	0	0	0	47,146	47,146	-11,047	98,397	87,350	0	134,496	4,313	138,809
Equity at end of period	1,922,620	1,922,620	1,333,069	793,995	1,574,033	2,368,028	156,759	2,819,998	2,976,757	0	8,600,474	268,277	8,868,751