

## Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/6/30	2017/12/31	2017/6/30
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,589,320	3,083,269	2,911,148
Current financial assets at fair value through profit or loss	30,840	0	0
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	30,840	0	0
Notes receivable, net	79,836	147,118	66,503
Accounts receivable, net	3,549,086	3,210,975	3,384,299
Accounts receivable due from related parties, net	822,889	691,157	806,472
Other receivables	29,398	37,837	37,341
Current tax assets	6,602	5,755	6,238
Current inventories	2,177,018	2,184,044	1,973,308
Inventories, manufacturing business	2,177,018	2,184,044	1,973,308
Prepayments	71,631	91,059	85,963
Other current assets	31,247	13,788	26,056
<b>Total current assets</b>	<b>9,387,867</b>	<b>9,465,002</b>	<b>9,297,328</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	2,691,164	0	0
Non-current available-for-sale financial assets	0	2,581,137	2,898,054
Non-current financial assets at cost	0	28,531	28,037
Investments accounted for using equity method	25,336	70,871	71,781
Property, plant and equipment	1,501,397	1,445,820	1,339,351
Intangible assets	221,963	222,947	223,938
Deferred tax assets	54,332	47,199	49,194
Other non-current assets	108,111	102,114	76,357
<b>Total non-current assets</b>	<b>4,602,303</b>	<b>4,498,619</b>	<b>4,686,712</b>
<b>Total assets</b>	<b>13,990,170</b>	<b>13,963,621</b>	<b>13,984,040</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Current borrowings	104,008	105,451	107,709
Notes payable	15,093	13,801	14,308
Accounts payable	4,219,972	4,094,849	4,008,932
Accounts payable to related parties	93,481	77,678	63,549
Other payables	1,046,965	854,991	1,026,749
Current tax liabilities	48,924	61,359	80,089

Current provisions	166,907	209,215	252,210
Other current liabilities	62,624	52,858	67,454
Advance receipts	27,832	33,464	33,989
Long-term liabilities, current portion	1,875	0	0
Temporary credits	587	979	8,610
Receipts under custody	16,165	11,064	10,866
Other current liabilities, others	16,165	7,351	13,989
Total current liabilities	5,757,974	5,470,202	5,621,000
Non-current liabilities			
Non-current portion of non-current borrowings	17,661	0	0
Deferred tax liabilities	0	0	2,726
Other non-current liabilities	70,001	76,672	47,489
Net defined benefit liability, non-current	69,198	75,737	46,525
Guarantee deposits received	803	935	964
Total non-current liabilities	87,662	76,672	50,215
Total liabilities	5,845,636	5,546,874	5,671,215
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	1,131,801	1,150,259	1,151,707
Retained earnings			
Legal reserve	894,268	862,814	862,814
Unappropriated retained earnings (accumulated deficit)	1,391,478	1,688,065	1,394,566
Total retained earnings	2,285,746	2,550,879	2,257,380
Other equity interest			
Exchange differences on translation of foreign financial statements	-5,679	-21,300	-53,262
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	2,550,331	0	0
Unrealized gains (losses) on available-for-sale financial assets	0	2,555,061	2,778,940
Total other equity interest	2,544,652	2,533,761	2,725,678
Total equity attributable to owners of parent	7,884,819	8,157,519	8,057,385
Non-controlling interests	259,715	259,228	255,440
Total equity	8,144,534	8,416,747	8,312,825
Total liabilities and equity	13,990,170	13,963,621	13,984,040
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

## Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/2nd	2017/2nd	2018/01/01T o2018/06/30	2017/01/01T o2017/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue	3,821,512	3,591,586	7,254,506	7,323,356
Sales revenue	3,821,512	3,591,586	7,254,506	7,323,356
Sales returns	1,618	5,307	9,562	14,302
Sales discounts and allowances	22,476	17,935	41,995	38,657
Net sales revenue	3,797,418	3,568,344	7,202,949	7,270,397
Total operating revenue	3,797,418	3,568,344	7,202,949	7,270,397
Operating costs				
Total operating costs	3,424,931	3,208,464	6,475,250	6,493,991
Gross profit (loss) from operations	372,487	359,880	727,699	776,406
Unrealized profit (loss) from sales	1,138	294	1,079	-82
Gross profit (loss) from operations	371,349	359,586	726,620	776,488
Operating expenses				
Selling expenses	162,967	169,444	309,424	321,598
Administrative expenses	147,476	128,064	277,718	249,995
Research and development expenses	121,570	123,398	240,292	237,848
Total operating expenses	432,013	420,906	827,434	809,441
Net operating income (loss)	-60,664	-61,320	-100,814	-32,953
Non-operating income and expenses				
Other income				
Total other income	39,996	29,222	65,571	59,641
Other gains and losses				
Other gains and losses, net	22,099	29,126	45,508	5,722
Finance costs				
Finance costs, net	1,166	931	2,091	1,793
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	36	-647	469	204
Total non-operating income and expenses	60,965	56,770	109,457	63,774
Profit (loss) from continuing operations before tax	301	-4,550	8,643	30,821
Tax expense (income)				
Total tax expense (income)	-12,798	4,291	-14,080	16,911

Profit (loss) from continuing operations	13,099	-8,841	22,723	13,910
Profit (loss)	13,099	-8,841	22,723	13,910
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-165,839	0	28,924	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	-434	0
Components of other comprehensive income that will not be reclassified to profit or loss	-165,839	0	29,358	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-15,872	32,903	15,783	-64,026
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	502,876	0	275,447
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	1,150	155	600	-1,495
Components of other comprehensive income that will be reclassified to profit or loss	-14,722	535,934	16,383	209,926
Total other comprehensive income	-180,561	535,934	45,741	209,926
Total comprehensive income	-167,462	527,093	68,464	223,836
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	10,593	-8,137	12,900	12,701
Profit (loss), attributable to non-controlling interests	2,506	-704	9,823	1,209
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-171,476	527,651	57,879	224,936
Comprehensive income, attributable to non-controlling interests	4,014	-558	10,585	-1,100
Basic earnings per share				
Total basic earnings per share	0.06	-0.04	0.07	0.07
Diluted earnings per share				
Total diluted earnings per share	0.06	-0.04	0.07	0.07

## Financial Statement — Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01 To 2018/06/30
<b>Statement of cash flows</b>	
Cash flows from (used in) operating activities, indirect method	
Profit (loss) from continuing operations before tax	8,643
Profit (loss) before tax	8,643
Adjustments	
Adjustments to reconcile profit (loss)	
Depreciation expense	79,726
Amortization expense	1,064
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-3,370
Interest expense	2,091
Interest income	-16,622
Share of loss (profit) of associates and joint ventures accounted for using equity method	-469
Loss (gain) on disposal of property, plan and equipment	274
Loss (gain) on disposal of investments	-44,229
Realized loss (profit) on from sales	1,079
Total adjustments to reconcile profit (loss)	19,544
Changes in operating assets and liabilities	
Changes in operating assets	
Adjustments for decrease (increase) in financial assets held for trading	-30,840
Decrease (increase) in notes receivable	67,282
Decrease (increase) in accounts receivable	-334,743
Decrease (increase) in accounts receivable due from related parties	-131,732
Decrease (increase) in other receivable	7,738
Adjustments for decrease (increase) in inventories	7,026
Decrease (increase) in prepayments	19,428
Adjustments for decrease (increase) in other current assets	-6,436
Decrease (increase) in other operating assets	-4,461
Total changes in operating assets	-406,738
Changes in operating liabilities	
Increase (decrease) in notes payable	1,292
Increase (decrease) in accounts payable	125,123
Increase (decrease) in accounts payable to related parties	15,803

	Increase (decrease) in other payable	-103,882
	Increase (decrease) in provisions	-42,308
liabilities	Adjustments for increase (decrease) in other current	7,891
	Increase (decrease) in net defined benefit liability	-6,539
	Total changes in operating liabilities	-2,620
	Total changes in operating assets and liabilities	-409,358
	Total adjustments	-389,814
	Cash inflow (outflow) generated from operations	-381,171
	Interest received	17,323
	Interest paid	-1,936
	Income taxes refund (paid)	-5,901
	Net cash flows from (used in) operating activities	-371,685
	Cash flows from (used in) investing activities	
comprehensive income	Acquisition of financial assets at fair value through other	-49,170
through other comprehensive income	Proceeds from disposal of financial assets at fair value	10,025
	Proceeds from disposal of available-for-sale financial assets	0
equity method	Proceeds from disposal of investments accounted for using	31,393
	Acquisition of property, plant and equipment	-97,667
	Proceeds from disposal of property, plant and equipment	78
	Increase in refundable deposits	-11,440
	Decrease in refundable deposits	0
	Acquisition of intangible assets	-80
	Increase in other financial assets	-11,023
	Increase in prepayments for business facilities	-25,388
	Net cash flows from (used in) investing activities	-153,272
	Cash flows from (used in) financing activities	
	Decrease in short-term loans	-1,443
	Proceeds from long-term debt	20,000
	Repayments of long-term debt	-464
	Increase in guarantee deposits received	0
	Decrease in guarantee deposits received	-137
	Net cash flows from (used in) financing activities	17,956
	Effect of exchange rate changes on cash and cash equivalents	13,052
	Net increase (decrease) in cash and cash equivalents	-493,949
	Cash and cash equivalents at beginning of period	3,083,269
	Cash and cash equivalents at end of period	2,589,320
financial position	Cash and cash equivalents reported in the statement of	2,589,320

2017/01/01To2017/06/30

30,821

30,821

69,275

1,001

4,498

1,793

-15,022

-204

1,756

-45,857

-82

17,158

30,045

56,389

2,114

-75,242

-1,542

322,085

25,396

-7,841

-1,916

349,488

-1,243

-719,313

17,288

-87,055
43,153
6,768
-4,617
-745,019
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-392,572
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-4,793
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0
0
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127
0
127
-51,976
-476,999
3,388,147
2,911,148
2,911,148



## Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

### 2018/06/30 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 financial assets measured at fair value through other comprehensive income	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	1,150,259	862,814	1,688,065	2,550,879	-21,300	0	2,555,061	2,533,761	8,157,519	259,228	8,416,747
Effects of retrospective application and retrospective restatement	0	0	0	0	0	0	0	2,531,333	-2,555,061	-23,728	-23,728	0	-23,728
Equity at beginning of period after adjustments	1,922,620	1,922,620	1,150,259	862,814	1,688,065	2,550,879	-21,300	2,531,333	0	2,510,033	8,133,791	259,228	8,393,019
Legal reserve appropriated				31,454	-31,454	0					0		0
Cash dividends of ordinary share					-288,393	-288,393					-288,393	-7,308	-295,701

Changes in equity of associates and joint ventures accounted for using equity method			-18,458								-18,458		-18,458
Profit (loss)					12,900	12,900					12,900	9,823	22,723
Other comprehensive income					434	434	15,621	28,924	0	44,545	44,979	762	45,741
Total comprehensive income					13,334	13,334	15,621	28,924	0	44,545	57,879	10,585	68,464
Changes in non-controlling interests			0		0	0					0	-2,790	-2,790
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	9,926	9,926	0	-9,926	0	-9,926	0	0	0
Increase (decrease) in equity	0	0	-18,458	31,454	-296,587	-265,133	15,621	18,998	0	34,619	-248,972	487	-248,485
Equity at end of period	1,922,620	1,922,620	1,131,801	894,268	1,391,478	2,285,746	-5,679	2,550,331	0	2,544,652	7,884,819	259,715	8,144,534

2017/06/30 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	1,247,838	831,805	1,605,136	2,436,941	9,950	2,503,493	2,513,443	8,120,842	269,964	8,390,806
Legal reserve appropriated				31,009	-31,009	0				0		0
Cash dividends of ordinary share					-192,262	-192,262				-192,262	-13,424	-205,686

Cash dividends from capital surplus			-96,131							-96,131	0	-96,131
Profit (loss)				12,701	12,701					12,701	1,209	13,910
Other comprehensive income				0	0	-63,212	275,447	212,235	212,235		-2,309	209,926
Total comprehensive income				12,701	12,701	-63,212	275,447	212,235	224,936		-1,100	223,836
Increase (decrease) in equity	0	0	-96,131	31,009	-210,570	-179,561	-63,212	275,447	212,235	-63,457	-14,524	-77,981
Equity at end of period	1,922,620	1,922,620	1,151,707	862,814	1,394,566	2,257,380	-53,262	2,778,940	2,725,678	8,057,385	255,440	8,312,825