

## Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/9/30	2018/12/31	2018/9/30
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,403,493	2,458,859	2,440,506
Current financial assets at fair value through profit or loss	443,983	96,551	139,364
Current financial assets at fair value through profit or loss, mandatorily measured	443,983	96,551	139,364
Notes receivable, net	64,953	95,836	71,017
Accounts receivable, net	3,672,255	3,521,552	3,607,792
Accounts receivable due from related parties, net	709,037	676,940	869,001
Accounts receivable due from related parties	709,037	676,940	869,001
Other receivables	140,736	56,377	60,983
Current tax assets	7,196	5,915	6,781
Current inventories	1,872,749	2,147,397	2,230,014
Inventories, manufacturing business	1,872,749	2,147,397	2,230,014
Prepayments	67,873	56,853	74,873
Non-current assets or disposal groups classified as held for sale, net	99,196	0	0
Other current assets	24,341	18,456	25,926
<b>Total current assets</b>	<b>9,505,812</b>	<b>9,134,736</b>	<b>9,526,257</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	3,035,463	2,630,446	2,692,040
Investments accounted for using equity method	26,514	26,707	26,510
Property, plant and equipment	1,472,784	1,602,933	1,571,621
Right-of-use assets	679,683	0	0
Intangible assets	220,481	221,193	221,548
Deferred tax assets	54,127	54,028	54,347
Other non-current assets	48,036	90,737	99,966
<b>Total non-current assets</b>	<b>5,537,088</b>	<b>4,626,044</b>	<b>4,666,032</b>
<b>Total assets</b>	<b>15,042,900</b>	<b>13,760,780</b>	<b>14,192,289</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Current borrowings	118,098	107,999	121,192
Notes payable	16,514	20,585	14,154
Accounts payable	4,230,951	4,114,620	4,521,069
Accounts payable to related parties	91,904	74,439	91,985
Other payables	735,435	811,319	791,890

Current tax liabilities	53,111	48,832	59,807
Current provisions	132,942	183,535	176,819
Current lease liabilities	151,359	0	0
Other current liabilities	222,723	57,365	65,055
Long-term liabilities, current portion	1,910	1,889	1,882
Other current liabilities, others	220,813	55,476	63,173
Total current liabilities	5,753,037	5,418,694	5,841,971
Non-current liabilities			
Non-current portion of non-current borrowings	15,278	16,713	17,188
Non-current lease liabilities	537,764	0	0
Other non-current liabilities	57,439	64,516	67,371
Net defined benefit liability, non-current	56,939	64,002	66,862
Guarantee deposits received	500	514	509
Total non-current liabilities	610,481	81,229	84,559
Total liabilities	6,363,518	5,499,923	5,926,530
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	1,131,801	1,131,801
Retained earnings			
Legal reserve	902,027	894,268	894,268
Unappropriated retained earnings (accumulated deficit)	1,595,470	1,609,891	1,571,969
Total retained earnings	2,497,497	2,504,159	2,466,237
Other equity interest			
Exchange differences on translation of foreign financial statements	-95,312	-53,257	-68,517
Unrealised gains (losses) from financial assets measured at fair value th	2,953,882	2,488,725	2,552,135
Total other equity interest	2,858,570	2,435,468	2,483,618
Total equity attributable to owners of parent	8,410,488	7,994,048	8,004,276
Non-controlling interests	268,894	266,809	261,483
Total equity	8,679,382	8,260,857	8,265,759
Total liabilities and equity	15,042,900	13,760,780	14,192,289
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	2019/3rd	2018/3rd	2019/01/01To2019/09/30	2018/01/01To2018/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue	3,884,881	3,841,574	10,529,910	11,096,080
Sales revenue	3,884,881	3,841,574	10,529,910	11,096,080
Sales returns	7,741	7,729	22,467	17,291
Sales discounts and allowances	28,672	24,953	79,437	66,948
Net sales revenue	3,848,468	3,808,892	10,428,006	11,011,841
Total operating revenue	3,848,468	3,808,892	10,428,006	11,011,841
Operating costs				
Total operating costs	3,400,184	3,402,996	9,356,884	9,878,246
Gross profit (loss) from operations	448,284	405,896	1,071,122	1,133,595
Unrealized profit (loss) from sales	-100	-452	-258	627
Gross profit (loss) from operations	448,384	406,348	1,071,380	1,132,968
Operating expenses				
Selling expenses	127,184	163,082	425,629	472,506
Administrative expenses	140,813	155,583	389,652	436,671
Research and development expenses	109,741	121,249	345,171	361,541
Impairment loss (impairment gain and reversal of impairment loss)	5,455	2,340	13,191	-1,030
Total operating expenses	383,193	442,254	1,173,643	1,269,688
Net operating income (loss)	65,191	-35,906	-102,263	-136,720
Non-operating income and expenses				
Other income				

Total other income	127,694	149,451	223,202	215,022
Other gains and losses				
Other gains and losses, net	-16,812	14,138	36,062	59,646
Finance costs				
Finance costs, net	4,700	1,312	14,369	3,403
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Share of profit (loss) of associates and joint ventures accounte	182	659	36	1,128
Total non-operating income and expenses	106,364	162,936	244,931	272,393
Profit (loss) from continuing operations before tax	171,555	127,030	142,668	135,673
Tax expense (income)				
Total tax expense (income)	32,291	18,726	38,103	4,646
Profit (loss) from continuing operations	139,264	108,304	104,565	131,027
Profit (loss)	139,264	108,304	104,565	131,027
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instrumer	-22,089	75,726	667,582	104,650
Income tax related to components of other comprehensive incc	0	0	0	-434
Components of other comprehensive income that will not be re	-22,089	75,726	667,582	105,084
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-62,695	-62,868	-42,039	-47,085
Share of other comprehensive income of associates and joint v	-18	63	280	663
Components of other comprehensive income that will be reclas	-62,713	-62,805	-41,759	-46,422
Other comprehensive income, net	-84,802	12,921	625,823	58,662
Total comprehensive income	54,462	121,225	730,388	189,689
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	131,482	106,569	96,433	119,469
Profit (loss), attributable to non-controlling interests	7,782	1,735	8,132	11,558
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	46,731	119,457	714,318	177,336
Comprehensive income, attributable to non-controlling interests	7,731	1,768	16,070	12,353
Basic earnings per share				
Total basic earnings per share	0.68	0.55	0.5	0.62

## Financial Statement – Statements of Cash Flows

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01To2019/09/30	2018/01/01To2018/09/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	142,668	135,673
Profit (loss) before tax	142,668	135,673
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	257,929	120,055
Amortization expense	1,566	1,564
Expected credit loss (gain) / Provision (reversal)	13,191	-1,030
Interest expense	14,369	3,403
Interest income	-26,042	-23,015
Dividend income	-94,703	-99,923
Share of loss (profit) of associates and joint ventures	-36	-1,128
Loss (gain) on disposal of property, plant and equipment	137	440
Loss (gain) on disposal of investments	-35,791	-44,229
Unrealized profit (loss) from sales	-258	627
Other adjustments to reconcile profit (loss)	-897	0
Total adjustments to reconcile profit (loss)	129,465	-43,236
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets at fair value	-298,262	-139,364
Decrease (increase) in notes receivable	30,883	76,101
Decrease (increase) in accounts receivable	-163,894	-395,787
Decrease (increase) in accounts receivable - related parties	-32,097	-177,844
Decrease (increase) in other receivable	13,330	-20,919
Decrease (increase) in inventories	274,648	-45,970
Decrease (increase) in prepayments	-12,147	16,186
Decrease (increase) in other current assets	-5,885	-15,138
Decrease (increase) in other operating assets	-3,778	1,653
Total changes in operating assets	-197,202	-701,082
Changes in operating liabilities		
Increase (decrease) in notes payable	-4,071	353
Increase (decrease) in accounts payable	116,331	426,220
Increase (decrease) in accounts payable - related parties	17,465	14,307

Increase (decrease) in other payable	-79,504	-63,438
Increase (decrease) in provisions	-50,593	-32,396
Increase (decrease) in other current liabilities	30,214	10,315
Increase (decrease) in net defined benefit liabilities	-7,063	-8,875
Total changes in operating liabilities	22,779	346,486
Total changes in operating assets and liabilities	-174,423	-354,596
Total adjustments	-44,958	-397,832
Cash inflow (outflow) generated from operations	97,710	-262,159
Interest received	26,087	23,504
Interest paid	-14,330	-3,066
Income taxes refund (paid)	-35,105	-13,938
Net cash flows from (used in) operating activities	74,362	-255,659
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	-3,758	-49,170
Proceeds from disposal of financial assets at fair value through profit or loss	217,360	81,965
Proceeds from disposal of investments accounted for as available-for-sale financial assets	0	31,393
Acquisition of property, plant and equipment	-92,409	-228,691
Proceeds from disposal of property, plant and equipment	0	99
Increase in receipts in advance due to disposal of property, plant and equipment	135,123	0
Increase in refundable deposits	0	-18,281
Decrease in refundable deposits	5,409	0
Acquisition of intangible assets	-854	-165
Decrease in other financial assets	0	3,000
Increase in prepayments for business facilities	-2,470	-15,540
Dividends received	1,056	99,923
Net cash flows from (used in) investing activities	259,457	-95,467
Cash flows from (used in) financing activities		
Increase in short-term loans	10,099	60,596
Decrease in short-term loans	0	-44,855
Proceeds from long-term debt	0	20,000
Repayments of long-term debt	-1,414	-930
Increase in guarantee deposits received	0	0
Decrease in guarantee deposits received	0	-414
Payments of lease liabilities	-122,197	0
Cash dividends paid	-240,327	-288,393
Change in non-controlling interests	-9,135	-7,308
Net cash flows from (used in) financing activities	-362,974	-261,304
Effect of exchange rate changes on cash and cash equivalents	-26,211	-30,333
Net increase (decrease) in cash and cash equivalents	-55,366	-642,763
Cash and cash equivalents at beginning of period	2,458,859	3,083,269
Cash and cash equivalents at end of period	2,403,493	2,440,506
Cash and cash equivalents reported in the statement of financial position	2,403,493	2,440,506

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

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit: NT\$ thousand

### 2019/09/30 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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive	Unrealised 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	1,131,801	894,268	1,609,891	2,504,159	-53,257	2,488,725	0	2,435,468	7,994,048	266,809	8,260,857
Effects of retrospective application and retrospective restatement	0	0	0	0	-26,460	-26,460	0	0	0	0	-26,460	-150	-26,610
Equity at beginning of period after adjustments	1,922,620	1,922,620	1,131,801	894,268	1,583,431	2,477,699	-53,257	2,488,725	0	2,435,468	7,967,588	266,659	8,234,247
Legal reserve appropriated				7,759	-7,759	0					0		0
Cash dividends of ordinary share				0	-240,327	-240,327					-240,327	-9,135	-249,462
Profit (loss)					96,433	96,433					96,433	8,132	104,565
Other comprehensive income					0	0	-42,055	659,940	0	617,885	617,885	7,938	625,823
Total comprehensive income					96,433	96,433	-42,055	659,940	0	617,885	714,318	16,070	730,388
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	163,692	163,692	0	-194,783	0	-194,783	-31,091	-4,700	-35,791
Increase (decrease) in equity	0	0	0	7,759	12,039	19,798	-42,055	465,157	0	423,102	442,900	2,235	445,135

Equity at end of period	1,922,620	1,922,620	1,131,801	902,027	1,595,470	2,497,497	-95,312	2,953,882	0	2,858,570	8,410,488	268,894	8,679,382
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## 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 financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive	Unrealised 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		-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				0	-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)					119,469	119,469					119,469	11,558	131,027
Other comprehensive income					434	434	-47,217	104,650	0	57,433	57,867	795	58,662
Total comprehensive income					119,903	119,903	-47,217	104,650	0	57,433	177,336	12,353	189,689
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	83,848	83,848	0	-83,848	0	-83,848	0	0	0
Increase (decrease) in equity	0	0	-18,458	31,454	-116,096	-84,642	-47,217	20,802	0	-26,415	-129,515	2,255	-127,260
Equity at end of period	1,922,620	1,922,620	1,131,801	894,268	1,571,969	2,466,237	-68,517	2,552,135	0	2,483,618	8,004,276	261,483	8,265,759