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Financial Statement – Balance Sheet

Provided by: ABILITY ENTERPRISE CO., LTD.
 Financial year: Yearly
 Unit: NTS thousand

Accounting Title	2015/09/30	2014/12/31	2014/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	5,342,590	4,815,979	3,797,667
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	9,457	16,642	13,429
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	561,134	510,493	495,858
Accounts receivable, net			
Accounts receivable, net	2,910,005	2,983,401	3,434,640
Inventories			
Total inventories	2,107,713	2,220,639	2,498,904
Other current assets			
Total other current assets	445,660	440,066	401,537
Total current assets	11,376,559	10,987,220	10,642,035
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	700,202	957,055	1,506,869
Non-current financial assets at cost			
Non-current financial assets at cost, net	107,000	202,895	202,895
Investments accounted for using equity method			
Investments accounted for using equity method, net	18,834	17,684	18,251
Property, plant and equipment			
Total property, plant and equipment	3,558,259	3,785,922	3,816,862
Investment property, net			
Investment property, net	636,019	643,803	646,398
Intangible assets			
Total intangible assets	8,720	12,589	13,939
Deferred tax assets	98,292	85,898	76,250
Other non-current assets			
Total other non-current assets	167,701	172,679	238,301
Total non-current assets	5,295,027	5,878,525	6,519,765
Total assets	16,671,586	16,865,745	17,161,800
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	410,000	564,495	624,126
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	0	8,937	24,168
Accounts payable			
Total accounts payable	4,009,021	4,534,066	4,822,973
Other payables			
Total other payables	2,770,638	944,996	823,604
Current tax liabilities	217,040	124,941	102,109
Other current liabilities			
Total other current liabilities	454,190	574,567	398,377
Total current liabilities	7,860,889	6,752,002	6,795,357
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	0	160,000	315,000
Other non-current liabilities			
Total other non-current liabilities	97,460	93,420	109,994
Total non-current liabilities	97,460	253,420	424,994
Total liabilities	7,958,349	7,005,422	7,220,351
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,828,260	4,730,368	4,731,174
Advance receipts for share capital	50	800	410
Total capital stock	2,828,310	4,731,168	4,731,584
Capital surplus			
Capital surplus, additional paid-in capital			
Total capital surplus, additional paid-in capital	1,191,452	1,122,580	1,122,292
Capital surplus, treasury share transactions	219,206	219,206	219,206
Capital surplus, gain on disposals of property, plant and equipment	56	56	56
Capital surplus, employee share options	97,738	97,738	97,738
Capital Surplus, restricted stock	48,084	120,415	117,532
Total capital surplus	1,556,536	1,559,995	1,556,824
Retained earnings			
Legal reserve	1,525,825	1,510,344	1,510,344
Special reserve	0	290,579	290,579
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	2,413,846	1,534,149	1,372,272
Total retained earnings	3,939,671	3,335,072	3,173,195
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	520,511	409,128	199,123
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	-279,017	-96,932	403,871
Other equity, others			
Total other equity, others	-24,937	-76,159	-100,870
Total other equity interest	216,557	236,037	502,124

Treasury shares	611	2,883	1,216
Total equity attributable to owners of parent	8,540,463	9,859,389	9,962,511
Non-controlling interests	172,774	934	-21,062
Total equity	8,713,237	9,860,323	9,941,449
Total liabilities and equity	16,671,586	16,865,745	17,161,800
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	5,000	80,000	41,000
Number of shares in entity held by entity and by its subsidiaries	61,100	288,300	121,600


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Financial Statement — Income Statement

Provided by: ABILITY ENTERPRISE CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/3rd	2014/3rd	2015/01/01To2015/09/30	2014/01/01To2014/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	4,976,041	5,976,106	14,561,282	17,803,119
Operating costs				
Total operating costs	4,343,222	5,312,166	12,821,591	16,223,528
Gross profit (loss) from operations	632,819	663,940	1,739,691	1,579,591
Gross profit (loss) from operations	632,819	663,940	1,739,691	1,579,591
Operating expenses				
Selling expenses				
Total selling expenses	47,207	46,679	107,396	117,567
Administrative expenses				
Total administrative expenses	165,621	215,896	517,551	610,747
Research and development expenses				
Total research and development expenses	206,440	270,563	625,265	734,993
Total operating expenses	419,268	533,138	1,250,212	1,463,307
Net operating income (loss)	213,551	130,802	489,479	116,284
Non-operating income and expenses				
Other income				
Total other income	55,019	53,645	111,490	95,602
Other gains and losses				
Other gains and losses, net	57,367	56,011	319,481	-158,219
Finance costs				
Finance costs, net	1,521	4,257	6,979	12,917
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	-533	-1,269	1,150	-5,775
Total non-operating income and expenses	110,332	104,130	425,142	-81,309
Profit (loss) from continuing operations before tax	323,883	234,932	914,621	34,975
Tax expense (income)				
Total tax expense (income)	28,333	32,641	143,835	26,239
Profit (loss) from continuing operations	295,550	202,291	770,786	8,736
Profit (loss)	295,550	202,291	770,786	8,736
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	235,762	92,251	113,993	55,584
Unrealised gains (losses) on valuation of available-for-sale financial assets	-131,739	743,257	-182,085	838,718
Components of other comprehensive income that will be reclassified to profit or loss	104,023	835,508	-68,092	894,302
Other comprehensive income, net	104,023	835,508	-68,092	894,302
Total comprehensive income	399,573	1,037,799	702,694	903,038
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	290,330	195,864	601,556	8,729
Profit (loss), attributable to non-controlling interests	5,220	6,427	169,230	7
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	394,130	1,027,444	530,854	902,302
Comprehensive income, attributable to non-controlling interests	5,443	10,355	171,840	736
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.72	0.43	1.34	0.02
Total basic earnings per share	0.72	0.43	1.34	0.02
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.71	0.43	1.32	0.02
Total diluted earnings per share	0.71	0.43	1.32	0.02


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Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: ABILITY ENTERPRISE CO., LTD.
 Financial year: Yearly
 Unit: NT\$ thousand

2015/09/30

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retz
Equity at beginning of period	4,730,368	800	4,731,168	1,559,995	1,510,344	290,579	
Legal reserve appropriated	0	0	0	0	15,481	0	
Reversal of special reserve	0	0	0	0	0	-290,579	
Profit (loss)	0	0	0	0	0	0	
Other comprehensive income	0	0	0	0	0	0	
Total comprehensive income	0	0	0	0	0	0	
Share-based payments	0	0	0	0	0	0	
Others	-1,902,108	-750	-1,902,858	-3,459	0	0	
Total increase (decrease) in equity	-1,902,108	-750	-1,902,858	-3,459	15,481	-290,579	
Equity at end of period	2,828,260	50	2,828,310	1,556,536	1,525,825	0	

2014/09/30

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retz
Equity at beginning of period	4,490,514	14,170	4,504,684	1,435,842	1,461,896	480,583	
Legal reserve appropriated	0	0	0	0	48,448	0	
Cash dividends of ordinary share	0	0	0	0	0	0	
Reversal of special reserve	0	0	0	0	0	-190,004	
Profit (loss)	0	0	0	0	0	0	
Other comprehensive income	0	0	0	0	0	0	
Total comprehensive income	0	0	0	0	0	0	
Share-based payments	0	0	0	0	0	0	
Others	240,660	-13,760	226,900	120,982	0	0	
Total increase (decrease) in equity	240,660	-13,760	226,900	120,982	48,448	-190,004	
Equity at end of period	4,731,174	410	4,731,584	1,556,824	1,510,344	290,579	


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Financial Statement — Statements of Cash Flows

Provided by: ABILITY ENTERPRISE CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/01/01To2015/09/30	2014/01/01To2014/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	914,621	34,975
Profit (loss) before tax	914,621	34,975
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	374,703	643,019
Amortization expense	6,892	5,695
Provision (reversal of provision) for bad debt expense	14,701	3,602
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	7,899	184,785
Interest expense	6,979	12,917
Interest income	-31,473	-24,619
Dividend income	-56,949	-49,279
Share-based payments	45,798	40,149
Share of loss (profit) of associates and joint ventures accounted for using equity method	-1,150	5,775
Loss (gain) on disposal of property, plant and equipment	-59,642	2,107
Loss (gain) on disposal of non-current assets classified as held for sale	-65,631	0
Loss (gain) on disposal of investments	-114,950	-10,863
Impairment loss on financial assets	-50,054	130
Total adjustments to reconcile profit (loss)	77,123	813,418
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-53	608,653
Decrease (increase) in accounts receivable	44,005	-382,004
Decrease (increase) in inventories	187,038	-628,401
Decrease (increase) in other current assets	-99,612	69,258
Total changes in operating assets	131,378	-332,494
Changes in operating liabilities		
Increase (decrease) in notes payable	0	-290
Increase (decrease) in accounts payable	-654,073	809,569
Increase (decrease) in other payable	-69,808	-116,918
Increase (decrease) in other current liabilities	44,381	-14,019
Increase (decrease) in other operating liabilities	-2,537	-10
Total changes in operating liabilities	-682,037	678,332
Total changes in operating assets and liabilities	-550,659	345,838
Total adjustments	-473,536	1,159,256
Cash inflow (outflow) generated from operations	441,085	1,194,231
Interest received	31,636	24,619
Dividends received	56,949	49,279
Interest paid	-7,499	-14,705
Income taxes refund (paid)	-64,130	-17,453
Net cash flows from (used in) operating activities	458,041	1,235,971
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-9,598	-159,625
Proceeds from disposal of available-for-sale financial assets	83,738	19,117
Proceeds from disposal of financial assets at cost	184,770	48,444
Proceeds from capital reduction of financial assets at cost	0	7,497
Proceeds from disposal of non-current assets classified as held for sale	171,271	0
Acquisition of property, plant and equipment	-326,476	-445,908
Proceeds from disposal of property, plant and equipment	295,962	36,203
Acquisition of intangible assets	-3,026	-9,441
Decrease in other non-current assets	2,236	-77,797
Net cash flows from (used in) investing activities	398,877	-581,510
Cash flows from (used in) financing activities		
Decrease in short-term loans	-154,495	-353,729
Proceeds from long-term debt	0	45,000
Repayments of long-term debt	-330,000	-10,000
Increase in other non-current liabilities	6,577	0
Decrease in other non-current liabilities	0	-55
Cash dividends paid	0	-992,397
Exercise of employee share options	4,706	10,350
Other financing activities	-17,593	218,784
Net cash flows from (used in) financing activities	-490,805	-1,082,047
Effect of exchange rate changes on cash and cash equivalents	160,498	98,487
Net increase (decrease) in cash and cash equivalents	526,611	-329,099
Cash and cash equivalents at beginning of period	4,815,979	4,126,766
Cash and cash equivalents at end of period	5,342,590	3,797,667
Cash and cash equivalents reported in the statement of financial position	5,342,590	3,797,667