



Historical

## Financial Statement – Balance Sheet

Provided by: ADLINK TECHNOLOGY INC.  
 Financial year: Yearly  
 Unit: NTS thousand

Accounting Title	2016/03/31	2015/12/31	2015/03/31
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	1,991,539	1,571,964	1,637,787
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	100,079	200,751	0
Current bond investment without active market			
Total Current investments in debt instrument without active market	185,446	2,017	117,183
Notes receivable, net			
Notes receivable, net	50,858	62,982	102,344
Accounts receivable, net			
Accounts receivable, net	1,302,481	1,458,395	1,381,009
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	1,424	5,788	1,858
Other receivables			
Other receivables, net	24,366	27,776	36,056
Other receivables due from related parties			
Other receivables due from related parties, net	0	19,695	0
Current tax assets			
Total current tax assets	14,656	17,977	1,840
Inventories			
Total inventories	1,773,580	1,740,931	1,848,672
Prepayments			
Total prepayments	130,689	101,652	139,448
Other current assets			
Total other current assets	6,932	5,435	1,575
Total current assets	5,582,050	5,215,363	5,267,772
Non-current assets			
Property, plant and equipment			
Total property, plant and equipment	1,137,424	1,158,502	1,091,983
Intangible assets			
Total intangible assets	1,160,832	521,443	516,965
Deferred tax assets			
Deferred tax assets	73,676	68,090	67,589
Other non-current assets			
Guarantee deposits paid	36,002	38,281	33,056
Non-current prepayments for investments	0	508,865	0
Long-term prepaid rents	66,070	67,500	69,413
Other non-current assets, others			
Total other non-current assets, others	19,715	23,250	9,317
Total other non-current assets	121,787	637,896	111,786
Total non-current assets	2,493,719	2,385,931	1,788,323
Total assets	8,075,769	7,601,294	7,056,095
<b>Liabilities and equity</b>			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	720,844	1,534,145	676,761
Short-term notes and bills payable			
Total short-term notes and bills payable	0	0	100,000
Accounts payable			
Total accounts payable	1,288,401	1,101,512	1,484,106
Accounts payable to related parties			
Total accounts payable to related parties	3,558	1,704	4,710
Other payables			
Total other payables	769,750	748,032	705,471
Current tax liabilities			
Current tax liabilities	84,764	85,362	139,683
Current provisions			
Total current provisions	54,383	52,102	45,264
Other current liabilities			
Other current liabilities, others	140,927	61,082	55,450
Total other current liabilities	140,927	61,082	55,450
Total current liabilities	3,062,627	3,583,939	3,211,445
Non-current liabilities			
Non-current provisions			
Total non-current provisions	34,639	35,146	25,781
Deferred tax liabilities			
Total deferred tax liabilities	19,977	26,559	15,456
Other non-current liabilities			
Net defined benefit liability, non-current	48,547	48,658	44,068
Total other non-current liabilities	48,547	48,658	44,068
Total non-current liabilities	103,163	110,363	85,305
Total liabilities	3,165,790	3,694,302	3,296,750
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,170,749	2,017,589	1,835,425
Total capital stock	2,170,749	2,017,589	1,835,425
Capital surplus			
Total capital surplus	1,562,621	714,356	622,018
Retained earnings			
Legal reserve	418,719	418,719	359,875
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	760,469	703,589	866,239

Total retained earnings	1,179,188	1,122,308	1,226,114
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	56,857	114,602	68,232
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	79	1,021	0
Other equity, others			
Total other equity, others	-68,612	-71,399	0
Total other equity interest	-11,676	44,224	68,232
Total equity attributable to owners of parent	4,900,882	3,898,477	3,751,789
Non-controlling interests	9,097	8,515	7,556
Total equity	4,909,979	3,906,992	3,759,345
Total liabilities and equity	8,075,769	7,601,294	7,056,095
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



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## Financial Statement — Income Statement

Provided by: ADLINK TECHNOLOGY INC.  
 Financial year: Yearly  
 Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/03/31	2015/01/01To2015/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	2,063,601	2,184,177
Operating costs		
Total operating costs	1,125,614	1,207,842
Gross profit (loss) from operations	937,987	976,335
Gross profit (loss) from operations	937,987	976,335
Operating expenses		
Selling expenses		
Total selling expenses	265,656	218,482
Administrative expenses		
Total administrative expenses	243,230	212,720
Research and development expenses		
Total research and development expenses	373,297	276,116
Total operating expenses	882,183	707,318
Net operating income (loss)	55,804	269,017
Non-operating income and expenses		
Other income		
Total other income	15,201	9,108
Other gains and losses		
Other gains and losses, net	4,692	-25,490
Finance costs		
Finance costs, net	5,612	5,388
Total non-operating income and expenses	14,281	-21,770
Profit (loss) from continuing operations before tax	70,085	247,247
Tax expense (income)		
Total tax expense (income)	13,047	56,989
Profit (loss) from continuing operations	57,038	190,258
Profit (loss)	57,038	190,258
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-69,148	-62,691
Unrealised gains (losses) on valuation of available-for-sale financial assets	-942	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-11,827	-10,637
Components of other comprehensive income that will be reclassified to profit or loss	-58,263	-52,054
Other comprehensive income, net	-58,263	-52,054
Total comprehensive income	-1,225	138,204
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	56,880	189,376
Profit (loss), attributable to non-controlling interests	158	882
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-1,807	137,445
Comprehensive income, attributable to non-controlling interests	582	759
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.26	0.95
Total basic earnings per share	0.26	0.95
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.26	0.93
Total diluted earnings per share	0.26	0.93



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

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

2016/03/31

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retz
Equity at beginning of period	2,828,260	50	2,828,310	1,558,449	1,525,825	0	
Legal reserve appropriated	0	0	0	0	0	0	
Reversal of special reserve	0	0	0	0	0	0	
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	-1,483	-50	-1,533	748	0	0	
Total increase (decrease) in equity	-1,483	-50	-1,533	748	0	0	
Equity at end of period	2,826,777	0	2,826,777	1,559,197	1,525,825	0	

2015/03/31

	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	
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	-2,083	-800	-2,883	9,521	0	0	
Total increase (decrease) in equity	-2,083	-800	-2,883	9,521	0	0	
Equity at end of period	4,728,285	0	4,728,285	1,569,516	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	2016/01/01To2016/03/31	2015/01/01To2015/03/31
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-7,584	182,634
Profit (loss) before tax	-7,584	182,634
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	100,790	134,556
Amortization expense	4,209	2,129
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	124	-418
Interest expense	1,454	3,192
Interest income	-6,351	-10,286
Dividend income	0	-8,417
Share-based payments	6,480	24,711
Share of loss (profit) of associates and joint ventures accounted for using equity method	965	-1,243
Loss (gain) on disposal of property, plant and equipment	-2,878	-7,780
Loss (gain) on disposal of non-current assets classified as held for sale	0	-65,368
Loss (gain) on disposal of investments	0	-13,638
Total adjustments to reconcile profit (loss)	104,793	57,438
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	0	-54
Decrease (increase) in accounts receivable	805,276	332,179
Decrease (increase) in inventories	-273,986	195,223
Decrease (increase) in other current assets	267,644	-215,607
Total changes in operating assets	798,934	311,741
Changes in operating liabilities		
Increase (decrease) in accounts payable	-664,732	-974,656
Increase (decrease) in other payable	-150,857	-235,831
Increase (decrease) in other current liabilities	10,218	6,779
Increase (decrease) in other operating liabilities	-2,471	-2,790
Total changes in operating liabilities	-807,842	-1,206,498
Total changes in operating assets and liabilities	-8,908	-894,757
Total adjustments	95,885	-837,319
Cash inflow (outflow) generated from operations	88,301	-654,685
Interest received	6,351	10,455
Dividends received	0	8,417
Interest paid	-1,534	-3,253
Income taxes refund (paid)	-13,184	-5,154
Net cash flows from (used in) operating activities	79,934	-644,220
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	0	-9,598
Proceeds from disposal of available-for-sale financial assets	0	41,337
Proceeds from disposal of non-current assets classified as held for sale	0	165,284
Acquisition of property, plant and equipment	-64,726	-133,986
Proceeds from disposal of property, plant and equipment	6,439	11,588
Acquisition of intangible assets	0	-2,918
Decrease in other non-current assets	-6,310	15,321
Net cash flows from (used in) investing activities	-64,597	87,028
Cash flows from (used in) financing activities		
Decrease in short-term loans	498	-34,495
Repayments of long-term debt	0	-150,000
Increase in other non-current liabilities	-5	-530
Other financing activities	-748	-9,521
Net cash flows from (used in) financing activities	-255	-194,546
Effect of exchange rate changes on cash and cash equivalents	-52,828	-41,146
Net increase (decrease) in cash and cash equivalents	-37,746	-792,884
Cash and cash equivalents at beginning of period	3,806,808	4,815,979
Cash and cash equivalents at end of period	3,769,062	4,023,095
Cash and cash equivalents reported in the statement of financial position	3,769,062	4,023,095