WPG HOLDINGS LIMITED AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

SEPTEMBER 30, 2015 AND 2014

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To the Board of Directors and Stockholders of WPG Holdings Limited

We have reviewed the accompanying consolidated balance sheets of WPG Holdings Limited and subsidiaries as of September 30, 2015 and 2014, and the related consolidated statements of comprehensive income for the three months and nine months then ended, of changes in equity and of cash flows for the nine months then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Except as explained in the following paragraph, our reviews were made in accordance with the Generally Accepted Auditing Standards No. 36, "Review of Financial Statements" in the Republic of China. A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards in the Republic of China, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

As explained in Notes 4(3)2 and 6(10), we did not review the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under equity method, which statements reflect total assets (including investments accounted for under the equity method) of $22,756,194 thousand and $20,250,075 thousand, constituting 12% and 13% of the consolidated total assets, and total liabilities of $11,323,635 thousand and $6,246,702 thousand, constituting 8% and 5% of the consolidated total liabilities as of September 30, 2015 and 2014, respectively, and total comprehensive income (including other comprehensive income of associates and joint ventures accounted for under equity method) of $88,514 thousand, $168,340 thousand, $349,950 thousand and $354,896 thousand, constituting 2%, 7%, 6% and 7% of the consolidated total comprehensive income for the three months and nine months then ended, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as of September 30, 2015 and 2014.

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for under equity method and the information disclosed in Note 13 been audited or reviewed by independent accountants, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above for them to be in conformity with the "Rules Governing the Preparation of Financial Statements by Securities Issuers", and IAS 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission.

As described in Note 3(1), starting from 2015, WPG Holdings Limited and subsidiaries have adopted the 2013 version of IFRS as endorsed by the FSC, and have adjusted the affected accounts from prior periods accordingly.

PricewaterhouseCoopers, Taiwan

November 10, 2015

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the consolidated financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2015, DECEMBER 31, 2014, SEPTEMBER 30, 2014 AND JANUARY 1, 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE CONSOLIDATED BALANCE SHEETS AS OF SEPTEMBER 30, 2015 AND 2014
WERE REVIEWED BUT NOT AUDITED IN CONFORMITY WITH R.O.C. GAAS)

		September 30, 2015		(Adjusted) December 31, 2014		(Adjusted) September 30, 2014		(Adjusted) January 1, 2014	
ASSETS	Notes	Amount	%	Amount	%	Amount	%	Amount	%
Current Assets									
Cash and cash equivalents	6(1)	$ 10,195,497	6	$ 11,184,859	7	$ 10,669,510	7	$ 9,458,603	7
Financial assets at fair value through profit or loss - current	6(2)	54,318	-	15,713	-	15,097	-	30,818	-
Available-for-sale financial assets - current	6(3)	36,317	-	45,157	-	-	-	94,158	-
Financial assets carried at cost - current		-	-	3,497	-	6,897	-	6,897	-
Notes receivable, net	6(4)	4,087,142	2	3,228,163	2	3,199,687	2	2,894,722	2
Accounts receivable, net	6(5) and 8	88,755,942	47	78,752,090	49	76,619,642	49	68,544,814	51
Accounts receivable - related parties, net	7	323,876	-	269,541	-	242,071	-	265,060	-
Other receivables		5,185,633	3	2,378,924	2	1,569,444	1	1,743,264	1
Other receivables - related parties	7	89,109	-	169,419	-	234,521	-	399,546	-
Current income tax assets		1,949	-	2,760	-	2,696	-	10,497	-
Inventories, net	6(7)	60,685,840	32	47,373,506	30	47,738,092	30	35,056,488	26
Prepayments		3,271,842	2	2,149,739	1	2,598,300	2	1,744,650	1
Non-current assets held for sale, net	6(14)	-	-	-	-	442,454	-	-	-
Other current assets	8	1,850,802	1	672,316	-	547,440	-	527,461	1
		174,538,267	93	146,245,684	91	143,885,851	91	120,776,978	89
Non-current Assets									
Available-for-sale financial assets - non-current	6(8) and 8	320,954	-	417,396	-	157,034	-	186,547	-
Financial assets carried at cost - non-current	6(9)	453,953	-	395,496	-	484,485	-	467,581	1
Investments in bonds without active market - non-current		5,000	-	5,000	-	5,000	-	5,000	-
Investments accounted for under the equity method	6(10)	592,250	-	816,213	1	743,051	1	1,039,601	1
Property, plant and equipment	6(11) and 8	4,639,437	3	4,671,850	3	4,685,424	3	5,055,011	4
Investment property, net	6(12)	1,148,788	1	1,148,625	1	1,107,504	1	1,018,200	1
Intangible assets	6(13)	5,678,399	3	5,756,557	4	5,759,146	4	5,842,880	4
Deferred income tax assets		435,938	-	496,155	-	543,333	-	313,650	-
Other non-current assets	6(16) and 8	473,052	-	394,240	-	326,627	-	400,976	-
		13,747,771	7	14,101,532	9	13,811,604	9	14,329,446	11
Total assets		$188,286,038	100	$160,347,216	100	$157,697,455	100	$135,106,424	100
LIABILITIES AND EQUITY									
Current Liabilities									
Short-term borrowings	6(17)	$ 53,405,951	28	$ 45,193,990	28	$ 43,987,763	28	$ 38,865,842	29
Commercial papers payable	6(18)	4,616,080	2	4,087,766	3	4,987,748	3	4,879,919	4
Financial liabilities at fair value through profit or loss - current	6(2)	8,424	-	10,176	-	9,181	-	6,885	-
Notes payable		883,788	1	438,529	-	506,301	-	456,174	-
Accounts payable		55,126,956	29	40,710,731	25	45,688,141	29	37,855,857	28

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2015, DECEMBER 31, 2014, SEPTEMBER 30, 2014 AND JANUARY 1, 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE CONSOLIDATED BALANCE SHEETS AS OF SEPTEMBER 30, 2015 AND 2014
WERE REVIEWED BUT NOT AUDITED IN CONFORMITY WITH R.O.C. GAAS)

		September 30, 2015		(Adjusted) December 31, 2014		(Adjusted) September 30, 2014		(Adjusted) January 1, 2014	
LIABILITIES AND EQUITY	Notes	Amount	%	Amount	%	Amount	%	Amount	%
Current Liabilities									
Accounts payable - related parties	7	59	-	2,058	-	3,964	-	11,252	-
Other payables		6,052,386	3	4,927,500	3	4,639,460	3	3,908,939	3
Current income tax liabilities		1,046,057	1	874,507	1	1,050,859	1	511,258	-
Other current liabilities	6(20)	5,317,244	3	3,991,208	3	1,259,616	1	4,645,833	3
		126,456,945	67	100,236,465	63	102,133,033	65	91,141,959	67
Non-current Liabilities									
Bonds payable	6(19)	5,855,471	3	5,796,140	4	5,776,497	4	-	-
Long-term borrowings	6(20)	7,572,223	4	8,305,618	5	7,156,215	5	3,224,738	3
Deferred income tax liabilities		468,392	-	433,431	-	416,158	-	356,865	-
Other non-current liabilities		518,885	1	457,880	-	513,492	-	450,275	-
		14,414,971	8	14,993,069	9	13,862,362	9	4,031,878	3
Total Liabilities		140,871,916	75	115,229,534	72	115,995,395	74	95,173,837	70
Equity Attributable to Owners of Parent									
Capital									
Common stock	1 and 6(22)	16,557,092	9	16,557,092	10	16,557,092	11	16,557,092	12
Capital reserve	6(23)								
Capital reserve		15,186,826	8	15,185,802	9	15,184,896	9	14,951,793	11
Retained earnings	6(24)								
Legal reserve		3,470,739	2	2,890,021	2	2,890,021	2	2,414,390	2
Special reserve		-	-	1,937,752	1	1,937,752	1	2,943,004	2
Undistributed earnings	6(32)	8,894,398	5	7,501,303	5	6,130,392	4	4,946,348	4
Other equity interest									
Other equity interest	6(25)	2,748,275	1	983,761	1	(1,058,875)	(1)	(1,937,752)	(1)
Treasury share									
Treasury share	6(22)	(1,252)	-	-	-	-	-	-	-
Total equity attributable to owners of parent		46,856,078	25	45,055,731	28	41,641,278	26	39,874,875	30
Non-controlling interests		558,044	-	61,951	-	60,782	-	57,712	-
Total equity		47,414,122	25	45,117,682	28	41,702,060	26	39,932,587	30
Significant events after the balance sheet date	11								
TOTAL LIABILITIES AND EQUITY		$188,286,038	100	$160,347,216	100	$157,697,455	100	$135,106,424	100

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 10, 2015.

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2015 AND 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)
(UNAUDITED)

		Three months ended September 30,				Nine months ended September 30,			
		2015		2014 (Adjusted)		2015		2014 (Adjusted)	
Items	Notes	Amount	%	Amount	%	Amount	%	Amount	%
Operating revenues	6(26) and 7	$ 140,469,149	100	$ 119,348,828	100	$ 372,935,787	100	$ 335,396,240	100
Operating costs	6(7) and 7	(134,786,761)	(96)	(114,036,280)	(95)	(357,064,430)	(96)	(319,970,511)	(95)
Gross profit		5,682,388	4	5,312,548	5	15,871,357	4	15,425,729	5
Operating expenses	6(30)(31)								
Selling and marketing		(2,158,679)	(2)	(2,022,591)	(2)	(6,098,276)	(2)	(6,052,419)	(2)
General and administrative		(1,182,014)	-	(1,191,548)	(1)	(3,353,367)	-	(3,210,202)	(1)
Total operating expenses		(3,340,693)	(2)	(3,214,139)	(3)	(9,451,643)	(2)	(9,262,621)	(3)
Operating income		2,341,695	2	2,098,409	2	6,419,714	2	6,163,108	2
Non-operating income and expenses									
Other income	6(27)	45,290	-	73,652	-	137,857	-	149,550	-
Other gains or losses	6(28)	(82,078)	-	(10,038)	-	15,712	-	30,672	-
Financial costs	6(29)	(360,401)	(1)	(304,904)	-	(1,030,796)	-	(881,318)	-
Share of profit of associates and joint ventures accounted for under equity method		14,480	-	(188)	-	25,385	-	7,775	-
Total non-operating income and expenses		(382,709)	(1)	(241,478)	-	(851,842)	-	(693,321)	-
Income before income tax		1,958,986	1	1,856,931	2	5,567,872	2	5,469,787	2
Income tax expense	6(32)	(341,089)	-	(298,455)	(1)	(1,386,550)	(1)	(1,002,858)	(1)
Consolidated net income		$ 1,617,897	1	$ 1,558,476	1	$ 4,181,322	1	$ 4,466,929	1

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2015 AND 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)
(UNAUDITED)

		Three months ended September 30,				Nine months ended September 30,			
		2015		(Adjusted) 2014		2015		(Adjusted) 2014	
Items	Notes	Amount	%	Amount	%	Amount	%	Amount	%
Other comprehensive income (loss)									
Components of other comprehensive income that will be reclassifited to profit or loss (post-tax)									
Financial statements translation differences of foreign operations		$ 3,455,350	3	$ 898,687	1	$ 1,951,429	1	$ 953,495	1
Unrealised loss on available-for-sale financial assets		(50,388)	-	(4,661)	-	(110,574)	-	(63,157)	-
Share of other comprehensive income of associates and joint venture accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		8,666	-	1,468	-	3,148	-	(1,101)	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(32)	(37,968)	-	(8,598)	-	(19,997)	-	(9,092)	-
Total other comprehensive income		$ 3,375,660	3	$ 886,896	1	$ 1,824,006	1	$ 880,145	1
Total comprehensive income		$ 4,993,557	4	$ 2,445,372	2	$ 6,005,328	2	$ 5,347,074	2
Consolidated net income attributable to:									
Owners of parent		$ 1,617,130	1	$ 1,555,139	1	$ 4,175,335	1	$ 4,462,554	1
Non-controlling interests		767	-	3,337	-	5,987	-	4,375	-
		$ 1,617,897	1	$ 1,558,476	1	$ 4,181,322	1	$ 4,466,929	1
Comprehensive income attributable to:									
Owners of parent		$ 4,949,086	4	$ 2,440,996	2	$ 5,939,849	2	$ 5,341,431	2
Non-controlling interests		44,471	-	4,376	-	65,479	-	5,643	-
		$ 4,993,557	4	$ 2,445,372	2	$ 6,005,328	2	$ 5,347,074	2
Earnings per share (In dollars)									
Basic earnings per share	6(33)	$ 0.98		$ 0.94		$ 2.52		$ 2.70	
Diluted earnings per share	6(33)	$ 0.90		$ 0.89		$ 2.34		$ 2.64	

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 10, 2015.

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2015 AND 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

		Attributable to owners of the Company														
			Capital Reserve					Retained Earnings		Other Equity Adjustments						
	Notes	Common stock	Additional paid-in capital	Treasury stock transactions	Changes in parent's ownership interest in subsidiaries	Changes in share of other comprehensive income of associates and joint ventures accounted for under equity method	Capital surplus-stock warrants	Legal reserve	Special reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on available-for-sale financial assets	Treasury stocks	Total	Non-controlling interests	Total equity
2014 (Adjusted)																
Balance at January 1, 2014		$ 16,557,092	$ 14,886,934	$ 45,083	$ -	$ 19,776	$ -	$ 2,414,390	$ 2,943,004	$ 4,946,348	($ 2,027,129)	$ 89,377	$ -	$ 39,874,875	$ 57,712	$ 39,932,587
Distribution of retained earnings for 2013																
Legal reserve appropriated	6(24)	-	-	-	-	-	-	475,631	-	(475,631)	-	-	-	-	-	-
Special reserve reversed	6(24)	-	-	-	-	-	-	-	(1,005,252)	1,005,252	-	-	-	-	-	-
Cash dividends distributed to shareholders	6(24)	-	-	-	-	-	-	-	-	(3,808,131)	-	-	-	(3,808,131)	-	(3,808,131)
Changes in equity of associates and joint ventures accounted for using equity method	6(23)	-	-	-	-	303	-	-	-	-	-	-	-	303	-	303
Conversion of corporate bonds		-	-	-	-	-	232,800	-	-	-	-	--	-	232,800	-	232,800
Total consolidated profit		-	-	-	-	-	-	-	-	4,462,554	-	-	-	4,462,554	4,375	4,466,929
Net other comprehensive income (loss)		-	-	-	-	-	-	-	-	-	942,034	(63,157)	-	878,877	1,268	880,145
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	-	-	-	-	(2,573)	(2,573)
Balance at September 30, 2014		$ 16,557,092	$ 14,886,934	$ 45,083	$ -	$ 20,079	$ 232,800	$ 2,890,021	$ 1,937,752	$ 6,130,392	($ 1,085,095)	$ 26,220	$ -	$ 41,641,278	$ 60,782	$ 41,702,060
2015																
Balance at January 1, 2015 (Adjusted)		$ 16,557,092	$ 14,886,934	$ 45,083	$ 464	$ 20,521	$ 232,800	$ 2,890,021	$ 1,937,752	$ 7,501,303	$ 908,749	$ 75,012	$ -	$ 45,055,731	$ 61,951	$ 45,117,682
Distribution of retained earnings for 2014																
Legal reserve appropriated	6(24)	-	-	-	-	-	-	580,718	-	(580,718)	-	-	-	-	-	-
Special reserve reversed	6(24)	-	-	-	-	-	-	-	(1,937,752)	1,937,752	-	-	-	-	-	-
Cash dividends distributed to shareholders	6(24)	-	-	-	-	-	-	-	-	(4,139,274)	-	-	-	(4,139,274)	-	(4,139,274)
Capital increase in subsidiaries not recognised proportionately to ownership		-	-	-	(33)	-	-	-	-	-	-	-	-	(33)	-	(33)
Changes in equity of associates and joint ventures accounted for using equity method		-	-	-	-	958	-	-	-	-	-	-	-	958	-	958
Subsidiaries received cash dividends from parent company recognised as treasury share transactions		-	-	99	-	-	-	-	-		-	-	-	99	-	99
Treasury stocks received through acquisition of subsidiary	6(22)	-	-	-	-	-	-	-	-	-	-	-	(1,589)	(1,589)	-	(1,589)
Changes in market price of treasury stocks received through acquisition of subsidiary	6(22)	-	-	-	-	-	-	-	-	-	-	-	337	337	-	337
Total consolidated profit		-	-	-	-	-	-	-	-	4,175,335	-	-	-	4,175,335	5,987	4,181,322
Net other comprehensive income (loss)		-	-	-	-	-	-	-	-	-	1,875,088	(110,574)	-	1,764,514	59,492	1,824,008
Effect of changes in consolidated entities		-	-	-	-	-	-	-	-	-	-	-	-	-	422,196	422,196
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	-	-	-	-	8,418	8,416
Balance at September 30, 2015		$ 16,557,092	$ 14,886,934	$ 45,182	$ 431	$ 21,479	$ 232,800	$ 3,470,739	$ -	$ 8,894,398	$ 2,783,837	($ 35,562)	($ 1,252)	$ 46,856,078	$ 558,044	$ 47,414,122

The accompanying notes are an integral part of these consolidated financial statements.

See review report of independent accountants dated November 10, 2015.

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2015 AND 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Notes	2015	(Adjusted) 2014
Cash flows from operating activities			
Income before income tax		$ 5,567,872	$ 5,469,787
Adjustments to reconcile consolidated net income to net cash used in operating activities:			
Non-cash flows from income and expenses			
Depreciation	6(30)	174,552	179,416
Amortisation	6(30)	88,823	105,228
Bad debts expense		299,851	106,239
Interest expense	6(29)	837,261	767,851
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(28)	(43,301)	29,005
Interest income	6(27)	(25,063)	(15,798)
Dividend income	6(27)	(46,654)	(14,392)
Share of profit of associates and joint ventures accounted for under equity method		(25,385)	(7,775)
(Gain) loss on disposal of property, plant and equipment and investment property	6(28)	(15,341)	1,726
Gain on disposal of investments	6(28)	(72,692)	(86,657)
Impairment loss	6(28)	3,275	17,298
Amortisation of bond discount	6(19)	59,331	14,560
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Financial assets at fair value through profit or loss - current		38,916	(10,988)
Notes receivable, net		(778,165)	(304,965)
Accounts receivable, net		(9,181,587)	(8,181,067)
Accounts receivable - related parties, net		(54,335)	22,989
Other receivables		(2,719,059)	132,720
Other receivables - related parties		80,310	165,025
Inventories		(12,501,681)	(12,681,604)
Prepayments		(1,084,128)	(853,650)
Other current assets		(21,611)	(53,037)
Changes in liabilities relating to operating activities			
Notes payable		444,876	50,127
Accounts payable		13,546,932	7,832,284
Accounts payable - related parties		(1,999)	(7,288)
Other payables		1,078,622	721,122
Other current liabilities		175,090	306,184
Cash used in operations		(4,175,290)	(6,295,660)
Interest paid		(924,295)	(770,276)
Income tax paid		(1,102,200)	(454,360)
Interest received		51,874	56,898
Dividends received		87,164	45,887
Net cash used in operating activities		(6,062,747)	(7,417,511)

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2015 AND 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Notes	2015	(Adjusted) 2014
Cash flows from investing activities			
Acquisition of financial assets at cost - non-current		($ 75,000)	($ 16,500)
Acquisition of available-for-sale financial assets - current		(32,700)	-
Acquisition of available-for-sale financial assets - non-current		-	(19,107)
Proceeds from disposal of available-for-sale financial assets - current		57,471	114,119
Proceeds from disposal of available-for-sale financial assets - non-current		28,970	56,067
Proceeds from disposal of financial assets carried at cost - non-current		29,201	37,726
(Increase) decrease in other financial assets		(1,161,723)	33,058
Acquisition of investments accounted for under equity method		(3,000)	-
Proceeds from disposal of property, plant and equipment		30,345	9,963
Acquisition of property, plant and equipment and intangible assets	6(35)	(88,682)	(67,245)
Decrease (increase) in refundable deposits		14,588	(7,081)
Acquisition of subsidiaries	6(34)	(51,299)	-
(Increase) decrease in other non-current assets		(28,471)	80,215
Net cash (used in) provided by investing activities		(1,280,300)	221,215
Cash flows from financing activities			
Increase in short-term borrowings		628,932,874	1,070,962,586
Decrease in short-term borrowings		(620,959,182)	(1,065,840,665)
Increase in commercial papers payable		528,314	107,829
Increase in long-term borrowings (including current portion of long-term liabilities)		13,234,599	8,311,288
Decrease in long-term borrowings (including current portion of long-term liabilities)		(12,852,395)	(8,079,684)
Increase (decrease) in non-controlling interests		8,418	(2,573)
Issuance of bonds payable		-	6,000,000
Increase in other non-current liabilities		13,469	63,217
Cash dividends distributed to shareholders	6(24)	(4,139,274)	(3,808,131)
Net cash provided by financing activities		4,766,823	7,713,867
Effect of exchange rate changes on cash and cash equivalents		1,586,862	693,336
Net (decrease) increase in cash and cash equivalents		(989,362)	1,210,907
Cash and cash equivalents at beginning of year		11,184,859	9,458,603
Cash and cash equivalents at end of year		$ 10,195,497	$ 10,669,510

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 10, 2015.

WPG HOLDINGS LIMITED AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
NINE MONTHS ENDED SEPTEMBER 30, 2015 AND 2014
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)
(UNAUDITED)

1. HISTORY AND ORGANIZATION

(1) WPG Holdings Limited (the Company) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China, and as a holding company of World Peace Industrial Co., Ltd. and Silicon Application Corporation by exchanging shares of common stock on November 9, 2005. The Company's shares were listed on the Taiwan Stock Exchange (TSE) and approved by the Financial Supervisory Commission, Executive Yuan, Securities and Futures Bureau on the same date. After restructuring, Richpower Electronic Devices Co., Ltd. became the Company's subsidiary on January 1, 2008. The Company acquired Pernas Electronics Co., Ltd., Asian Information Technology Inc., Yosun Industrial Corp. and AECO Technology Co., Ltd. by exchanging shares of common stock on July 16, 2008, February 6, 2009, November 15, 2010 and March 1, 2012, respectively. After the Company's organisation restructuring on January 1, 2014, World Peace Industrial Co., Ltd., Silicon Application Corp. and Yosun Industrial Corp. acquired 100% shares in AECO Technology Co., Ltd., Pernas Electronics Co., Ltd. and Richpower Electronic Devices Co., Ltd. through share exchange, and consequently, AECO Technology Co., Ltd., Pernas Electronics Co., Ltd. and Richpower Electronic Devices Co., Ltd. became indirectly owned subsidiaries. The Company originally evaluated Genuine C&C, Inc. using equity method. The Company acquired partial stocks of Genuine C&C, Inc. on April 8, 2015 and completed the purchase on April 15, 2015. After the purchase, the Company held 60.5% shares of Genuine C&C, Inc. which became the Company's directly owned subsidiary.

(2) The Company was organised to create the management mechanism of the group, supervise the subsidiaries, integrate the whole group and improve operational efficiency. The Company's subsidiaries are mainly engaged in the distribution and sales of electronic / electrical components, sales of computer software and electrical products and sales of electronic / electrical components.

(3) In accordance with the Company's Articles of Incorporation, the total authorised common stock is 2 billion shares (including 50 million shares of warrant, warrant preferred stock and warrant bond conversion). The Company and the subsidiaries included in these consolidated financial statements are collectively referred as the "Group". As of September 30, 2015, the Company had issued capital of $16,557,092 with a par value of $10 (in dollars) per share.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorised for issuance by the Board of Directors on November 10, 2015.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS") as endorsed by the Financial Supervisory Commission ("FSC")

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued by FSC on April 3, 2014, commencing 2015, companies with shares listed on the TWSE or traded on the Taipei Exchange or Emerging Stock Market shall adopt the 2013 version of IFRS (not including IFRS 9, 'Financial instruments') as endorsed by the FSC and Regulations Governing the Preparation of Financial Reports by Securities Issuers effective January 1, 2015 (collectively referred herein as "the 2013 version of IFRS") in preparing the consolidated financial statements. The impact of adopting the 2013 version of IFRS is listed below:

A. IAS 19 (revised), 'Employee benefits'

The revised standard makes amendments that net interest amount, calculated by applying the discount rate to the net defined benefit asset or liability, replaces the finance charge and expected return on plan assets. Past service cost will be recognised immediately in the period incurred and will no longer be amortised using straight-line basis over the average period until the benefits become vested. An entity is required to recognise termination benefits at the earlier of when the entity can no longer withdraw an offer of those benefits and when it recognises any related restructuring costs, rather than when the entity is demonstrably committed to a termination. Additional disclosures are required for defined benefit plans.

The Group recognised previously unrecognised past service cost by increasing accrued pension liabilities and deferred income tax assets by $4,634 and $583, respectively, and decreasing retained earnings by $4,051 at January 1, 2014; increasing accrued pension liabilities and deferred income tax assets by $3,224 and $420, respectively, and decreasing retained earnings by $2,804 at September 30, 2014; increasing accrued pension liabilities and deferred income tax assets by $2,754 and $366, respectively, and decreasing retained earnings by $2,388 at December 31, 2014; and decreasing operating expenses by $470 and $1,410 and increasing income tax assets by $54 and $163 for the three months ended September 30, 2014, and nine months ended September 30, 2014, respectively.

B. IAS 1, 'Presentation of financial statements'

The amendment requires entities to separate items presented in OCI classified by nature into two groups on the basis of whether they are potentially reclassifiable to profit or loss subsequently when specific conditions are met. If the items are presented before tax then the tax related to each of the two groups of OCI items (those that might be reclassified and

those that will not be reclassified) must be shown separately. Accordingly, the Group will adjust its presentation of the statement of comprehensive income.

C. IFRS 13, 'Fair value measurement'

The standard defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The standard sets out a framework for measuring fair value from market participants' perspective, and requires disclosures about fair value measurements. For non-financial assets only, fair value is determined based on the highest and best use of the asset. Based on the Group's assessment, the adoption of the standard has no significant impact on its consolidated financial statements, and the Group will disclose additional information about fair value measurements accordingly.

D. Disclosures - Transfers of financial assets (amendment to IFRS 7)

The amendment enhances qualitative and quantitative disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in transferred assets, existing at the reporting date. The Group includes qualitative and quantitative disclosures for all transferred financial assets.

(2) Effect of new issuances of or amendments to IFRSs as endorsed by the FSC but not yet adopted by the Group

None.

(3) IFRSs issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the 2013 version of IFRS as endorsed by the FSC:

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
IFRS 9, 'Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	January 1, 2016
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	January 1, 2016
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	January 1, 2016
IFRS 14, 'Regulatory deferral accounts'	January 1, 2016
IFRS 15, 'Revenue from contracts with customers'	January 1, 2018
Disclosure initiative (amendments to IAS 1)	January 1, 2016
Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38)	January 1, 2016
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	January 1, 2016
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	January 1, 2014
IFRIC 21, 'Levies'	January 1, 2014
Improvements to IFRSs 2010-2012	July 1, 2014
Improvements to IFRSs 2011-2013	July 1, 2014
Improvements to IFRSs 2012-2014	January 1, 2016

The Group is assessing the potential impact of the new standards, interpretations and amendments above. The impact will be disdosed when the assessment is complete.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Rules Governing the Preparation of Financial Statements by Securities Issuers" and IAS 34, 'Interim Financial Reporting' as endorsed by the FSC.

(2) Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:

a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

b) Available-for-sale financial assets measured at fair value.

c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.

e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. All amounts previously recognised in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Name of investment company	Name of subsidiaries	Main activities	September 30, 2015	December 31, 2014	September 30, 2014	Note
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
WPG Holdings Limited	Silicon Application Corporation	Sales of computer software and electronic products	100.00	100.00	100.00	
WPG Holdings Limited	WPG Korea Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
WPG Holdings Limited	WPG Electronic Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
WPG Holdings Limited	WPG International (CI) Limited	Holding company	100.00	100.00	100.00	Notes 7 and 8
WPG Holdings Limited	Asian Information Technology Inc.	Sales of electronic / electrical components	100.00	100.00	100.00	
WPG Holdings Limited	Yosun Industrial Corp.	〃	100.00	100.00	100.00	
WPG Holdings Limited	WPG Investment Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 7 and 8
WPG Holdings Limited	WPG Core Investment Co., Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
WPG Holdings Limited	Genuine C&C Inc.	Sales of computer and its peripherals	44.21	-	-	Note 2
World Peace Industrial Co., Ltd.	World Peace International (BVI) Ltd.	Holding company	100.00	100.00	100.00	Notes 7 and 8
World Peace Industrial Co., Ltd.	WPI Investment Holding (BVI) Company Ltd.	〃	100.00	100.00	100.00	
World Peace Industrial Co., Ltd.	Longview Technology Inc.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Note 7
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	〃	100.00	100.00	100.00	Note 7
World Peace Industrial Co., Ltd.	Genuine C&C Inc.	Sales of computer and its peripherals	16.29	-	-	Note 2
AECO Technology Co., Ltd.	Teco Enterprise Holding (B.V.I.) Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 7 and 8
Teco Enterprise Holding (B.V.I.) Co., Ltd.	AECO Electronic Co., Ltd.	Trading of electronic / electrical products	100.00	100.00	100.00	Notes 7 and 8

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
AECO Electronic Co., Ltd.	AECO Electronic (Ningbo) Co., Ltd.	Trading of electronic / electrical products	100.00	100.00	100.00	Notes 7 and 8
World Peace International (BVI) Ltd.	Prime Future Technology Limited	Holding company	100.00	100.00	100.00	Notes 7 and 8
Prime Future Technology Limited	World Peace International Pte. Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
World Peace International Pte. Ltd.	Genuine C&C (IndoChina) Pte., Ltd.	Agent and sales of electronic / electrical components	80.00	80.00	80.00	Notes 7 and 8
World Peace International Pte. Ltd.	WPG Americas Inc.	〃	4.32	5.10	5.10	Note 6
World Peace International Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	〃	100.00	100.00	100.00	
World Peace International Pte. Ltd.	Genuine C&C (South Asia) Pte., Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
World Peace International Pte. Ltd.	WPG SCM Limited	〃	-	100.00	100.00	Note 11
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	〃	100.00	100.00	100.00	Notes 7 and 8
World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	Agent and sales of information products	100.00	100.00	100.00	Notes 7, 8 and 9
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
WPI Investment Holding (BVI) Company Ltd.	WPI International (Hong Kong) Limited	〃	100.00	100.00	100.00	
WPI Investment Holding (BVI) Company Ltd.	WPG Gain Tune Ltd.	〃	-	99.90	100.00	Notes 3, 4, 5 and 8

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
WPI Investment Holding (BVI) Company Ltd.	WPI International Trading (Shenzhen) Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
WPI Investment Holding (BVI) Company Ltd.	TEKSEL WPG Limited	〃	50.00	50.00	50.00	Notes 7 and 8
WPI Investment Holding (BVI) Company Ltd.	World Peace International (Asia) Limited	〃	100.00	100.00	100.00	Notes 7 and 8
WPI International (Hong Kong) Limited	WPI International Trading (Shanghai) Ltd.	Agent and sales of information products	100.00	100.00	100.00	Notes 7 and 8
WPI International (Hong Kong) Limited	WPG C&C Limited	〃	100.00	100.00	100.00	
WPI International (Hong Kong) Limited	AIO Components Company Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
AIO Components Company Limited	AIO (Shanghai) Components Company Limited	〃	100.00	100.00	100.00	Notes 7 and 8
WPG C&C Limited	Genuine Trading (Hong Kong) Company Limited	〃	39.92	-	-	Notes 7, 8 and 13
Longview Technology Inc.	Longview Technology GC Limited	Holding company	100.00	100.00	100.00	Notes 7 and 8
Longview Technology Inc.	Long-Think International Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
Longview Technology GC Limited	Long-Think International (Hong Kong) Limited	〃	100.00	100.00	100.00	Notes 7 and 8
Long-Think International (Hong Kong) Limited	Long-Think International (Shanghai) Limited	〃	100.00	100.00	100.00	Notes 7 and 8
Silicon Application Corporation	Silicon Application (BVI) Corp.	Holding company	100.00	100.00	100.00	Note 7
Silicon Application Corporation	Win-Win Systems Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
Silicon Application Corporation	SAC Components (South Asia) Pte. Ltd.	Sales of computer software and electronic products	100.00	100.00	100.00	Notes 7 and 8
Silicon Application Corporation	Win-Win Electronic Corp.	〃	100.00	100.00	100.00	Notes 7 and 8
Silicon Application Corporation	Pernas Electronic Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Note 7
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	〃	100.00	100.00	100.00	
Pernas Electronics Co., Ltd.	Pernas Enterprise (Samoa) Limited	International investment	100.00	100.00	100.00	Notes 7 and 8
Pernas Enterprise (Samoa) Limited	World Components Agent (Shanghai) Inc.	Sales of electronic / electrical products	100.00	100.00	100.00	Notes 7 and 8
Silicon Application (BVI) Corp.	Silicon Application Company Limited	Sales of computer software and electronic products	100.00	100.00	100.00	Note 7
Silicon Application Company Limited	Dstar Electronic Company Limited	〃	100.00	100.00	100.00	Notes 7 and 8
WPG Korea Co., Ltd.	Apache Communication Inc. (B.V.I.)	Investment company	100.00	100.00	100.00	Notes 7 and 8
Apache Communication Inc. (B.V.I.)	Apache Korea Corp.	Sales of electronic / electrical products	100.00	100.00	100.00	Notes 7 and 8
WPG International (CI) Limited	WPG International (Hong Kong) Limited	Holding company	100.00	100.00	100.00	Notes 7 and 8
WPG International (CI) Limited	WPG Americas Inc.	Agent and sales of electronic / electrical components	95.69	94.90	94.90	Note 6
WPG International (CI) Limited	WPG South Asia Pte. Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
WPG International (CI) Limited	WPG Cloud Service Limited	General trading	100.00	100.00	100.00	Notes 7 and 8
WPG International (CI) Limited	WPG Gain Tune Ltd.	Agent for selling electronic / electrical components	60.00	-	-	Notes 4, 5 and 7

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
WPG International (Hong Kong) Limited	WPG Electronics (Hong Kong) Limited	Agent for selling electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
WPG International (Hong Kong) Limited	WPG China Inc.	〃	100.00	100.00	100.00	Note 8
WPG International (Hong Kong) Limited	WPG China (SZ) Inc.	Sales of computer software and electronic products	100.00	100.00	100.00	
WPG Americas Inc.	Dynamic Image Technologies, LLC	Sales of electronic /electrical products	-	100.00	100.00	Notes 7, 8 and 14
WPG South Asia Pte. Ltd.	WPG Malaysia Sdn. Bhd	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 7 and 8
WPG South Asia Pte. Ltd.	WPG (Thailand) Co., Ltd.	〃	100.00	100.00	100.00	Notes 7, 8 and 12
WPG South Asia Pte. Ltd.	WPG India Electronics Pvt. Ltd.	〃	99.99	99.99	99.99	Notes 7, 8 and 16
WPG South Asia Pte. Ltd.	WPG Electronics (Philippines) Inc.	〃	100.00	100.00	100.00	Notes 7, 8 and 10
WPG South Asia Pte. Ltd.	WPG SCM Limited	〃	100.00	-	-	Note 11
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt. Ltd.	〃	0.01	0.01	0.01	Notes 7, 8 and 16
Asian Information Technology Inc.	Apache Communication Inc.	Sales of electronic / electrical products	100.00	100.00	100.00	
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
Asian Information Technology Inc.	Frontek Technology Corporation	〃	100.00	100.00	100.00	
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 7 and 8
Frontek Technology Corporation	Frontek International Limited	〃	100.00	100.00	100.00	Notes 7 and 8
Fame Hall International Co., Ltd.	AIT Japan Inc.	Sales of electronic / electrical products	100.00	100.00	100.00	Notes 7 and 8

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
Frontek International Limited	AITG Electronic Limited	Sales of electrunic / electrical components	100.00	100.00	100.00	Notes 7 and 8
Yosun Industrial Corp.	Sertek Incorporated	〃	100.00	100.00	100.00	
Yosun Industrial Corp.	Suntop Investments Limited	Investment company	100.00	100.00	100.00	
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	Sales of electronic / electrical products	100.00	100.00	100.00	
Richpower Electronic Devices Co., Ltd.	Mec Technology Co., Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Co., Limited	〃	100.00	100.00	100.00	
Mec Technology Co., Ltd.	Mec Technology Co., Limited	〃	100.00	100.00	100.00	Notes 7 and 8
Mec Technology Co., Ltd.	Richpower Electronic Devices Pte., Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
Sertek Incorporated	Sertek Limited	〃	100.00	100.00	100.00	Notes 7 and 8
Suntop Investments Limited	Yosun Hong Kong Corp. Ltd.	〃	100.00	100.00	100.00	
Suntop Investments Limited	Yosun Singapore Pte Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
Sertek Limited	Sertek (Shanghai) Limited	〃	100.00	100.00	100.00	Notes 7 and 8
Yosun Hong Kong Corp. Ltd.	Giatek Corp. Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
Yosun Hong Kong Corp. Ltd.	Yosun South China Corp. Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Warehouse business and sales of electronic components	100.00	100.00	100.00	Notes 7 and 8
Yosun Singapore Pte Ltd.	Yosun Industrial (Malaysia) SDN. BHD.	〃	100.00	100.00	100.00	Notes 7 and 8
Yosun Singapore Pte Ltd.	Yosun India Private Ltd.	〃	100.00	100.00	100.00	Notes 7 and 8
WPG Investment Co., Ltd.	Taibaoo Creation Co., Ltd.	Retail of groceries	25.00	-	-	Notes 7 and 15

Name of investment company	Name of subsidiaries	Main activities	Ownership (%) September 30, 2015	December 31, 2014	September 30, 2014	Note
Genuine C&C, Inc.	Hat-Trick Co., Ltd.	General investment and retail of groceries	100.00	-	-	Notes 2 and 7
Genuine C&C, Inc.	Taibaoo Creation Co., Ltd.	Retail of groceries	50.00	-	-	Notes 2, 7 and 15
Genuine C&C, Inc.	Genuine C&C Holding Inc. (Seychelles)	Holding company	100.00	-	-	Note 2
Genuine C&C Holding Inc. (Seychelles)	Genuine Trading (Hong Kong) Company Limited	〃	60.08	-	-	Notes 2 and 13
Genuine C&C Holding Inc. (Seychelles)	Dalian Kaiyuan Innovations Digital Co., Ltd.	Development, import and export of computer software and hardware	49.00	-	-	Notes 2, 7 and 17
Genuine C&C Holding Inc. (Seychelles)	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Sales of electronic /electrical products	55.00	-	-	Notes 2,7 and 18
Genuine Trading (Hong Kong) Company Limited	Hubei Xinsheng Technology Investment Management Co., Ltd.	Sales of electronic products and peripherals	83.33	-	-	Note 2

Note 1: The combined ownership percentage of common shares held by the Company and its subsidiaries is more than 50% or has control power.

Note 2: The Company acquired ordinary shares of Genuine C&C, Inc. on April 15, 2015 and holds 44.21% of shares. The Company originally held 16.29% of shares of Genuine C&C, Inc. through the Company's wholly-owned subsidiary, World Peace Industrial Co., Ltd. Thus, the Company holds 60.50% of shares in total after the acquisition and Genuine C&C Inc. group became the Company's consolidated entity starting from April 15, 2015.

Note 3: It was formerly known as Gain Tune Ltd. and was renamed in September 2014.

Note 4: The subsidiary increased its capital in March 2015 and October 2014. WPI Investment Holding (BVI) Company Ltd. did not participate in the capital increase proportionately, thus, the shareholding ratio decreased to 60.00% and 99.90%, respectively.

Note 5: Due to restructuring, the subsidiary was sold to WPG International (CI) Limited by WPI Investment Holding (BVI) Company Ltd. in July 2015.

Note 6: WPG International (CI) Limited increased capital of WPG Americas Inc. by cash in April 2015. However, World Peace Industrial Co., Ltd. did not participate in the capital increase based on its shareholding ratio. World Peace Industrial Co., Ltd. totally held 4.32%, 5.1% and 5.1% of shares of WPG Americas Inc. through

World Peace International Pte Ltd. and WPI International (Hong Kong) Limited as of September 30, 2015, December 31, 2014 and September 30, 2014, respectively. Along with shares of WPG Americas Inc. held by WPG International (CI) Limited, the total shareholding ratio is 100%.

Note 7: The financial statements as of September 30, 2015 were not reviewed by independent accountants since it did not meet the definition of significant subsidiaries.

Note 8: The financial statements as of September 30, 2014 were not reviewed by independent accountants since it did not meet the definition of significant subsidiaries.

Note 9: Due to restriction of local regulations, the Company holds 51% ownership which is under the name of other individuals. The substantial ownership held by the Company was 100%.

Note 10: Due to restriction of local regulations, the Company holds 62% ownership which is under the name of other individuals. The substantial ownership held by the Company was 100%.

Note 11: Due to restructuring, the subsidiary was sold to WPG South Asia Pte. Ltd. by World Peace International (South Asia) Pte Ltd. in January, 2015.

Note 12: Due to restriction of local regulations, the Company holds 61% ownership which is under the name of other individuals. The substantial ownership held by the Company was 100%.

Note 13: WPG C & C Limited holds 39.92% of shares of Genuine Trading (Hong Kong) Company Limited. Along with 60.08% of shares held by Genuine C&C Holding Inc., the Group holds 100% of shares of Genuine Trading (Hong Kong) Company Limited in total.

Note 14: It was liquidated in May 2015.

Note 15: Genuine C&C, Inc. holds 50% of Taibaoo Creation Co., Ltd. Along with 25% of shares held by WPG Investment Co., Ltd., the Group holds 75% of shares of Taibaoo Creation Co., Ltd. in total.

Note 16: WPG South Asia Pte. Ltd. and WPG Malaysia Sdn. Bhd. separately holds 99.99% and 0.01% of shares of the subsidiary, and both companies together hold 100% of shares of the subsidiary.

Note 17: Genuine C&C Holding Inc. (Seychelles) holds more than half seats in the Board of Directors of the subsidiary.

Note 18: The subsidiary increased its capital by cash on July 20, 2015. Genuine C&C Holding Inc. (Seychelles) participated in the capital increase and held 55% of shares of the subsidiary after the increase.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

As of September 30, 2015, the non-controlling interest amounted to $558,044. The information on non-controlling interest and respective subsidiaries is as follows:

		Non-controlling interest September 30, 2015		
Name of subsidiary	Principal place of business	Amount	Ownership	Note
Genuine C&C, Inc. and its subsidiaries	Taiwan	$ 411,731	39.5%	

Summarised financial information of the subsidiaries:

(a) Balance sheets

	Genuine C&C, Inc. and its subsidiaries September 30, 2015
Current assets	$ 2,546,253
Non-current assets	139,498
Current liabilities	(1,508,551)
Non-current liabilities	(47,481)
Total net assets	1,129,719
Less: non-controlling interest	(87,368)
Equity attributable to owners of the parent company	$ 1,042,351

(b) Statements of comprehensive income

	Genuine C&C, Inc. and its subsidiaries	
	Three months ended September 30, 2015	Nine months ended September 30, 2015
Revenue	$ 2,669,274	$ 8,309,497
Profit before tax	387	9,243
Income tax expense	(2,225)	(7,336)
(Loss) profit for the period	(1,838)	1,907
Other comprehensive income, net of tax	8,867	5,652
Total comprehensive income	$ 7,029	$ 7,559
Total comprehensive loss attributable to non-controlling interest	($ 1,996)	($ 10,667)
Dividends paid to non-controlling interests		$ 15,715

(c) Statements of cash flows

	Genuine C&C, Inc. and its subsidiaries
	Nine months ended September 30, 2015
Net cash used in operating activities	($ 82,363)
Net cash used in investing activities	(2,398)
Net cash provided by financing activities	80,370
Effect of exchange rates on cash and cash equivalents	8,179
Increase in cash and cash equivalents	3,788
Cash and cash equivalents, beginning of period	306,575
Cash and cash equivalents, end of period	$ 310,363

(4) Foreign currency translation

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.

A. Foreign currency transactions and balances

a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise.

b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.

c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

d) All foreign exchange gains and losses are presented in the statement of comprehensive

income within other gains or losses.

B. Translation of foreign operations

a) The operating results and financial position of all the group entities that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

iii. All resulting exchange differences are recognised in other comprehensive income.

b) When a foreign operation partially disposed of or sold is an associate, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group retains partial interest in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, if the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in these foreign operations.

d) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) <u>Classification of current and non-current items</u>

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;

b) Assets held mainly for trading purposes;

c) Assets that are expected to be realised within twelve months from the balance sheet date;

d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

a) Liabilities that are expected to be paid off within the normal operating cycle;
b) Liabilities arising mainly from trading activities;
c) Liabilities that are to be paid off within twelve months from the balance sheet date;
d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

(6) Cash equivalents

Cash equivalents refer to short-term highly liquid investments that are readily convertible to known amount of cash and subject to an insignificant risk of changes in value. Time deposits that meet the definition above and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(7) Financial assets at fair value through profit or loss

A. Financial assets at fair value through profit or loss are financial assets held for trading. Financial assets are classified in this category of held for trading if acquired principally for the purpose of selling in the short-term. Derivatives are also categorized as financial assets held for trading unless they are designated as hedges.
B. On a regular way purchase or sale basis, financial assets held for trading are recognised and derecognised using trade date accounting. Derivatives are recognised and derecognised using settlement date accounting.
C. Financial assets at fair value through profit or loss are initially recognised at fair value. Related transaction costs are expensed in profit or loss. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognised in profit or loss.

(8) Available-for-sale financial assets

A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.
B. On a regular way purchase or sale basis, available-for-sale financial assets are recognised and derecognised using trade date accounting.
C. Available-for-sale financial assets are initially recognised at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognised in other comprehensive income. Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured or derivatives that are linked to and must be settled by delivery of such unquoted equity instruments are presented in ‘financial assets measured at cost’.

(9) Loans and receivables

A. Accounts receivable

Accounts receivable are loans and receivables originated by the entity. They are created by the entity by selling goods or providing services to customers in the ordinary course of

business. Accounts receivable are initially recognized at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. However, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

B. Bond investments without active market

a) Bond investments without active market are loans and receivables not originated by the entity. They are bond investments with fixed or determinable payments that are not quoted in an active market, and also meet all of the following conditions:

i. Not designated on initial recognition as at fair value through profit or loss;

ii. Not designated on initial recognition as available-for-sale;

iii. Not for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration.

b) On a regular way purchase or sale basis, bond investments without active market are recognised and derecognised using trade date accounting.

c) Bond investments without active market are initially recognised at fair value on the trade date plus transaction costs and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Amortisation of a premium or a discount on such assets is recognised in profit or loss.

(10) Impairment of financial assets

A. The Group assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

B. The criteria that the Group uses to determine whether there is objective evidence of an impairment loss is as follows:

a) Significant financial difficulty of the issuer or debtor;

b) The Group, for economic or legal reasons relating to the borrower's financial difficulty, granted the borrower a concession that a lender would not otherwise consider;

c) It becomes probable that the borrower will enter bankruptcy or other financial reorganisation;

d) The disappearance of an active market for that financial asset because of financial difficulties;

e) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or

national or local economic conditions that correlate with defaults on the assets in the group;

f) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered; or

g) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.

C. When the Group assesses that there has been objective evidence of impairment and an impairment loss has occurred, accounting for impairment is made as follows according to the category of financial assets:

a) Financial assets measured at amortised cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate, and is recognised in profit or loss. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortised cost that would have been at the date of reversal had the impairment loss not been recognised previously. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

b) Financial assets measured at cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at current market return rate of similar financial asset, and is recognised in profit or loss. Impairment loss recognised for this category shall not be reversed subsequently. Impairment loss is recognised by adjusting the carrying amount of the asset through the use of an impairment allowance account.

c) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost less any principal repayment and amortisation and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. Impairment loss of an investment in an equity instrument recognised in profit or loss shall not be reversed through profit or loss. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

(11) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

A. The contractual rights to receive cash flows from the financial asset expire.

B. The contractual rights to receive cash flows from the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.

C. The contractual rights to receive cash flows from the financial asset have been transferred; however, the Group has not retained control of the financial asset.

(12) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The item by item approach is used in applying the lower of cost and net realisable value. The calculation of net realizable value is based on the estimated selling price in the normal course of business, net of estimated costs of estimated selling expenses.

(13) Non-current assets held for sale

Non-current assets are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

(14) Investments accounted for using the equity method / associates

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 per cent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.

B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds the Group's interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred statutory/constructive obligations or made payments on behalf of the associate.

C. When changes in an associate's equity are not recognised in profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.

D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure

consistency with the policies adopted by the Group.

E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.

F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(15) <u>Property, plant and equipment</u>

A. Property, plant and equipment are initially recorded at cost.

B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Land is not depreciated. Other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and

adjusted if appropriate, at each balance sheet date. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

The estimated useful lives of property, plant and equipment are as follows:

Buildings	5 ~ 55 years
Machinery and equipment	1 ~ 10 years
Transportation equipment	2 ~ 10 years
Furniture and fixtures	1 ~ 10 years
Leasehold improvements	2 ~ 15 years
Other property, plant and equipment	2 ~ 10 years

(16) Leases

If substantially all the significiant risks and rewards of rental object remain to lessor, the Group accounts for this kind of leases as operating lease. Rental revenues and expenses made under an operating lease are recognised in profit or loss on a straight-line basis over the lease term.

(17) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 5~55 years.

(18) Intangible assets

A. Goodwill

Goodwill arises in a business combination accounted for by applying the acquisition method.

B. Intangible assets, other than goodwill, are software and business right which are amortised on a straight-line basis over their estimated useful lives of 3 ~ 5 years.

(19) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.

B. The recoverable amounts of goodwill shall be evaluated periodically. An impairment

loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognised in profit or loss shall not be reversed in the following years.

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(20) Borrowings

A. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

B. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

(21) Notes and accounts payable

Notes and accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. They are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. However, short-term accounts payable which are non-interest bearing are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(22) Financial liabilities at fair value through profit or loss

A. Financial liabilities at fair value through profit or loss are financial liabilities held for trading. Financial liabilities are classified in this category of held for trading except for derivatives which are categorised as financial liabilities held for trading unless they are designated as hedges.

B. Financial liabilities at fair value through profit or loss are initially recognised at fair value. Related transaction costs are expensed in profit or loss. These financial liabilities are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial liabilities are recognised in profit or loss.

(23) Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability specified in the contract is discharged or cancelled or expires.

(24) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(25) Financial liabilities and equity instruments

Convertible corporate bonds issued by the Company contain conversion options (that is, the bondholders have the right to convert the bonds into the Company's common shares by exchanging a fixed amount of cash for a fixed number of common shares). The Company classifies the bonds payable and derivative features embedded in convertible corporate bonds on initial recognition as a financial asset and a financial liability. Convertible corporate bonds are accounted for as follows:

A. Bonds payable of convertible corporate bonds is initially recognised at fair value and subsequently stated at amortised cost. Any difference between the proceeds and the redemption value is accounted for as the premium or discount on bonds payable and presented as an addition to or deduction from bonds payable, which is amortised in profit or loss as an adjustment to the 'finance costs' over the period of bond circulation using the effective interest method.

B. Conversion options embedded in convertible corporate bonds issued by the Company, which meet the definition of an equity instrument, are initially recognised in 'capital surplus - stock warrants' at the residual amount of total issue price less amounts of 'financial assets or financial liabilities at fair value through profit or loss' and 'bonds payable - net' as stated above. Conversion options are not subsequently remeasured.

C. Any transaction costs directly attributable to the issuance of convertible corporate bonds are allocated to the liability and equity components in proportion to the allocation of proceeds.

D. When bondholders exercise conversion options, the liability component of the bonds (including 'bonds payable') shall be remeasured on the conversion date. The book value of common shares issued due to the conversion shall be based on the adjusted book value of the abovementioned liability component plus the book value of capital surplus – stock warrants.

(26) Derivative financial instruments

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value and recognized in profit or loss.

(27) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expenses in that period when the employees render service.

B. Pensions

a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expenses when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The defined benefit net obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurement arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' bonus and directors' and supervisors' remuneration

Employees' bonus and directors' and supervisors' remuneration are recognised as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. However, if the accrued amounts for employees' bonus and directors' and supervisors' remuneration are different from the actual distributed amounts as resolved by the stockholders at their stockholders' meeting subsequently, the differences should be recognised based on the accounting for changes in estimates. The Group calculates the number of shares of employees' stock bonus based on the fair value per share at the previous day of the stockholders' meeting held in the year following the financial reporting year, and after

taking into account the effects of ex-rights and ex-dividends.

(28) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.

B. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates and laws that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

D. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred tax assets are reassessed.

E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

F. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax

income of the interim period, and the related information is disclosed accordingly.

(29) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(30) Revenue recognition

The Group manufactures and sells computer software, electrical components products and so on. Revenue is measured at the fair value of the consideration received or receivable taking into account the value-added tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Revenue arising from the sales of goods should be recognised when the Group has delivered the goods to the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.

(31) Business combinations

A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquire recognised and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the

difference is recognised directly in profit or loss on the acquisition date.

(32) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgements in applying the Group's accounting policies

A. Financial assets-impairment of equity investments

The Group follows the guidance of IAS 39 to determine whether a financial asset-equity investment is impaired. This determination requires significant judgement. In making this judgement, the Group evaluates, among other factors, the duration and extent to which the fair value of an equity investment is less than its cost and the financial health of and short-term business outlook for the investee, including factors such as industry and sector performance, changes in technology and operational and financing cash flow.

If the decline of the fair value of an individual equity investment below cost was considered significant or prolonged, the Group would suffer an additional loss of $846,786 in its financial statements for the nine months ended September 30, 2015, being the transfer of the accumulated fair value adjustments recognised in other comprehensive income on the impaired available-for-sale financial assets to profit or loss or being the recognition of the impairment loss on the impaired financial assets measured at cost in profit or loss.

B. Revenue recognition on a net/gross basis

The determination of whether the Group is acting as principal or agent in a transaction is based on an evaluation of the Group's exposure to the significant risks and rewards associated with the sale of goods or the rendering of service in accordance with the business model and substance of the transaction. Where the Group acts as a principal, the amount received or receivable from customer is recognised as revenue on a gross basis. Where the Group acts as an agent, net revenue is recognised representing commissions earned.

The following characteristics of a principal are used as indicators to determine whether the Group shall recognise revenue on a gross basis:

a. The Group has primary responsibilities for the goods or services it provides;

b. The Group bears inventory risk;

c. The Group has the latitude in establishing prices for the goods or services, either directly or indirectly.

d. The Group bears credit risk of customers.

(2) Critical accounting estimates and assumptions

Impairment assessment of goodwill

The impairment assessment of goodwill relies on the Group's subjective judgement, including identifying cash-generating units, allocating assets and liabilities as well as goodwill to related cash-generating units, and determining the recoverable amounts of related cash-generating units. Please refer to Note 6(13) for the information of goodwill impairment.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2015	December 31, 2014	September 30, 2014
Cash on hand and petty cash	$ 12,977	$ 2,921	$ 2,922
Checking accounts	2,080,074	2,351,452	1,839,344
Demand deposits	7,535,797	7,654,267	8,026,016
Time deposits	566,649	1,176,219	801,228
	$ 10,195,497	$ 11,184,859	$ 10,669,510

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. Details of deposits pledged as collateral that have been transferred to 'other current assets' by the Group are provided in Note 8.

(2) Financial assets / liabilities at fair value through profit or loss

Items	September 30, 2015	December 31, 2014	September 30, 2014
Current items:			
Financial assets held for trading			
Listed stocks	$ 12,993	$ 12,993	$ 12,993
Derivatives	22,259	1,919	1,349
Domestic open-end fund	20,266	-	-
	55,518	14,912	14,342
Valuation adjustment of financial assets held for trading	(1,200)	801	755
	$ 54,318	$ 15,713	$ 15,097

Items	September 30, 2015	December 31, 2014	September 30, 2014
Current items:			
Financial liabilities held for trading			
Derivatives	$ 8,424	$ 10,176	$ 9,181

A. The Group recognised net gain (loss) of $16,230, ($19,096) $43,301 and ($29,005) on financial assets and liabilities held for trading for the three months and nine months ended September 30, 2015 and 2014, respectively.

B. The counterparties of the Group's debt instrument investments are mostly listed companies or financial institutions which have good credit quality so the Group expects that the counterparties would not default on the contract.

C. The non-hedging derivative instrument transactions and contract information are as follows:

	September 30, 2015			December 31, 2014		
Derivative instruments	Contract amount (notional principal)		Contract period	Contract amount (notional principal)		Contract period
Forward foreign exchange contracts						
- Sell	USD	6,000	2015.09.15~ 2015.11.27	USD	3,300	2014.12.01~ 2015.01.28
	EUR	520	2015.08.13~ 2015.11.16	-		-
- Sell-SWAP	USD	14,280	2015.03.23~ 2016.06.21	USD	16,000	2014.11.04~ 2015.01.30
	KRW	1,191,600	2015.09.23~ 2015.10.30	-		-
- Buy	USD	20,829	2015.05.19~ 2015.11.27	USD	13,354	2014.08.22~ 2015.03.24
- Buy	EUR	2,000	2015.09.09~ 2015.10.14	EUR	500	2014.12.04~ 2015.01.14

	September 30, 2014		
Derivative instruments	Contract amount (notional principal)		Contract period
Forward foreign exchange contracts			
- Sell	USD	7,599	2014.09.08~ 2014.10.24
- Sell-SWAP	USD	24,500	2014.08.04~ 2014.11.25
- Buy	USD	3,040	2014.06.19~ 2015.02.17
- Buy	EUR	1,200	2014.09.17~ 2014.10.14

Note: expressed in thousands.

The Group entered into forward exchange contracts to manage exposures to foreign

exchange rate fluctuations of import or export sales. However, the forward exchange contracts did not meet the criteria for hedge accounting. Therefore, the Group did not apply hedge accounting.

(3) Available-for-sale financial assets - current

Items	September 30, 2015	December 31, 2014	September 30, 2014
Listed stocks	$ 37,664	$ 18,282	$ -
Adjustment of available-for-sale financial assets	(1,347)	26,875	-
	$ 36,317	$ 45,157	$ -

A. The Group recognised ($50,388), ($4,661) ($55,055) and $20,552 in other comprehensive income (loss) for fair value change of current and non-current available-for-sale financial assets and reclassified $0, $0, $55,519 and $83,709 from equity to profit or loss for the three months and nine months ended September 30, 2015 and 2014, respectively.

B. The counterparties of the Group's debt instrument investments are mostly listed companies or financial institutions which have good credit quality so the Group expected the counterparties would not default on the contract.

(4) Notes receivable

	September 30, 2015	December 31, 2014	September 30, 2014
Notes receivable	$ 4,087,142	$ 3,228,163	$ 3,199,687

The notes receivable are mostly checks collected from counterparties or from financial institutions which have good credit quality so the Group does not expect any contract default.

(5) Accounts receivable

	September 30, 2015	December 31, 2014	September 30, 2014
Accounts receivable	$ 89,240,732	$ 79,307,057	$ 77,206,950
Less: Allowance for doubtful accounts	(484,790)	(554,967)	(587,308)
	$ 88,755,942	$ 78,752,090	$ 76,619,642

(6) Transfer of financial assets

Transferred financial assets that are derecognised in their entirety

The Group entered into factoring of accounts receivable with banks. In accordance with the contract requirements, the Group shall only be liable for the losses incurred on any commercial dispute and did not assume the risk of uncollectible accounts receivable. The Group does not have any continuing involvement in the transferred accounts receivable. The derecognised amounts had already deducted the estimated commercial disputes. The commercial papers and time deposits pledged to the banks are for losses incurred only on commercial disputes or for the banks' practice of accounts receivable factoring. The pledged commercial papers and time deposits do not cover losses other than those arising from commercial disputes. As of September 30, 2015, December 31, 2014 and September 30, 2014, outstanding accounts receivable were as follows:

September 30, 2015							
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Facilities (In Thousands)		Amount advanced	Interest rate of amount advanced	Pledged assets
Cathay United Bank	$ 1,488,697	$ 1,488,697	USD	47,500	$ 1,488,697	1.32%~1.49%	Note 1
Mega International Commercial Bank	4,601,671	4,601,671	USD	148,900	4,208,391	1.1%~1.53%	Note 2
			$	870,000			
ANZ Bank	2,678,779	2,678,779	USD	100,000	2,678,779	1.54%~1.75%	None
CTBC Bank	2,772,267	2,772,267	USD	28,000	2,514,683	1.06%~1.44%	Note 3
			$	3,148,000			
E. SUN Commercial Bank	2,208,043	2,208,043	USD	150,500	1,849,487	1.15%~1.36%	Note 4
			$	20,000			
Taipei Fubon Commercial Bank	1,731,709	1,731,709	$	3,109,300	1,688,571	1.05%~1.42%	Note 5
Industrial Bank of Taiwan	82,400	82,400	$	244,432	-	-	Note 6
Yuanta Commercial Bank	505,288	505,288	USD	25,000	339,697	1.15%~1.37%	Note 7
			$	2,572,000			
The Hong Kong and Shanghai Banking	2,908,631	2,908,631	USD	182,800	2,672,016	0.98%	Note 8
Ta Chong Bank	290,080	290,080	USD	12,700	138,811	1.45%~1.63%	Note 9
			$	1,700,000			
Standard Chartered Bank	882,680	882,680	USD	71,130	530,170	1.15%~1.79%	None
Taishin International Bank	5,576,889	5,576,889	$	8,500,000	4,043,111	1.35%~2.05%	Note 10
Bank SinoPac	85,660	85,660	$	950,000	3,301	1.36%~1.43%	Note 11
Far Eastern International Bank	241,172	241,172	USD	22,000	120,724	1.22%~1.42%	Note 12
			$	400,000			
Chang Hwa Bank	167,888	167,888	USD	28,400	151,618	1.00%~1.5%	Note 13
			$	1,600			
DBS Bank	433,456	433,456	USD	48,000	354,641	1.16%~1.29%	Note 14
Shin Kong Bank	12,359	12,359	USD	4,500	11,006	1.26%~1.36%	Note 15
			$	10,000			
Taiwan Cooperative Bank	32,231	32,231	USD	6,700	29,008	1.07%~1.31%	Note 16
En Tie Bank	4,621	4,621	USD	2,600	4,159	1.44%~1.51%	Note 17
			$	20,000			
Hang Seng Bank	745,274	745,274	USD	28,000	374,491	1.20%~1.25%	Note 18

Note 1: The Group has signed commercial papers amounting to USD 47,500 thousand that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 148,900 thousand and $670,000 that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 26 million and $344,800 that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 150,500 thousand and $20,000 that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to $203,500 that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to $244,432 that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 25 million and $2,572,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 164,520 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 12,700 thousand and $1,700,000 that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to $8,500,000 that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to $600,000 that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 22 million and $400,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 42,700 thousand and $1,600 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 70 million that were pledged to others as collateral.

Note 15: The Group has signed commercial papers amounting to USD 4,500 thousand and $10,000 that were pledged to others as collateral.

Note 16: The Group has signed commercial papers amounting to USD 6,700 thousand that were pledged to others as collateral.

Note 17: The Group has signed commercial papers amounting to USD 2,600 thousand and $20,000 that were pledged to others as collateral.

Note 18: The Group has provided demand deposits amounting to USD 1,470 thousand that were pledged to others as collateral.

December 31, 2014							
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Facilities (In Thousands)		Amount advanced	Interest rate of amount advanced	Pledged assets
Cathay United Bank	$ 798,330	$ 798,330	USD	35,600	$ 798,330	1.6%~2.48%	Note 1
Mega International Commercial Bank	3,717,187	3,717,187	USD	163,000	3,695,046	1.09%~2.01%	Note 2
			$	620,000			
CTBC Bank	1,642,507	1,642,507	$	2,477,000	1,501,471	1.13%~1.96%	Note 3
E. SUN Commercial Bank	1,910,735	1,910,735	USD	141,500	1,825,640	1.15%~1.45%	Note 4
			$	617,175			
Taipei Fubon Commercial Bank	2,106,180	2,106,180	USD	4,680	2,018,554	1.04%~1.75%	Note 5
			$	3,109,300			
Industrial Bank of Taiwan	51,491	51,491	$	201,938	46,342	1.16%	Note 6
Yuanta Commercial Bank	1,026,635	1,026,635	USD	25,000	1,012,236	1.15%~1.55%	Note 7
			$	2,502,000			
The Hong Kong and Shanghai Banking	2,844,881	2,844,881	USD	133,600	2,681,681	0.96%	Note 8
Ta Chong Bank	306,571	306,571	USD	5,400	274,619	1.57%~2.00%	Note 9
			$	1,700,000			
Standard Chartered Bank	1,571,719	1,571,719	USD	6,330	1,421,237	1.20%~1.32%	None
			$	2,180,527			
Taishin International Bank	3,715,808	3,715,808	$	7,500,000	3,525,913	1.60%~2.50%	Note 10
Bank SinoPac	16,791	16,791	$	950,000	14,687	1.26%~1.64%	Note 11
Far Eastern International Bank	91,587	91,587	USD	22,000	82,428	1.33%~1.63%	Note 12
			$	600,000			
Chang Hwa Bank	342,193	342,193	USD	19,000	333,630	1.22%~1.60%	Note 13
			$	287,355			
DBS Bank	332,835	332,835	USD	13,000	332,835	1.15%~1.23%	Note 14
			$	1,234,350			
Shin Kong Bank	12,514	12,514	USD	9,200	11,263	1.14%	Note 15
Taiwan Cooperative Bank	58,090	58,090	USD	6,700	52,281	0.79%~0.83%	Note 16
En Tie Bank	15,079	15,079	USD	2,600	13,546	1.51%~1.67%	Note 17
			$	20,000			
Hang Seng Bank	372,895	372,895	USD	28,000	326,370	1.16%~1.26%	Note 18

Note 1: The Group has signed commercial papers amounting to USD 34 million that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 162 million and

$555,000 that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to $213,600 that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 161 million that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 528 thousand and $203,500 that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to $135,852 that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 25 million and $1,912,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 76,530 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 2,400 thousand and $2,190,000 that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to $7,500,000 that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to $600,000 that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 22 million and $600,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 36,100 thousand and $12,000 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 35 million that were pledged to others as collateral.

Note 15: The Group has signed commercial papers amounting to USD 9,200 thousand that were pledged to others as collateral.

Note 16: The Group has signed commercial papers amounting to USD 6,700 thousand that were pledged to others as collateral.

Note 17: The Group has signed commercial papers amounting to USD 2,600 thousand and $20,000 that were pledged to others as collateral.

Note 18: The Group has provided demand deposits amounting to USD 1,470 thousand that were pledged to others as collateral.

September 30, 2014							
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Facilities (In Thousands)		Amount advanced	Interest rate of amount advanced	Pledged assets
Cathay United Bank	$ 722,483	$ 722,483	USD	35,600	$ 722,483	1.65%~2.48%	Note 1
Mega International Commercial Bank	3,255,687	3,255,687	USD	162,800	3,241,126	1.08%~2.01%	Note 2
			$	770,000			
CTBC Bank	1,616,015	1,616,015	$	2,357,000	1,497,024	1.07%~1.96%	Note 3
E. SUN Commercial Bank	1,665,692	1,665,692	USD	191,000	1,586,814	1.18%~1.55%	Note 4
Taipei Fubon Commercial Bank	1,886,254	1,886,254	USD	4,680	1,765,775	1.16%~1.75%	Note 5
			$	3,109,300			
Industrial Bank of Taiwan	99,976	99,976	$	201,938	89,978	1.16%~1.51%	Note 6
Yuanta Commercial Bank	707,358	707,358	USD	25,000	688,553	1.15%~1.60%	Note 7
			$	2,062,000			
The Hong Kong and Shanghai Banking	2,461,489	2,461,489	USD	130,600	2,263,068	0.95%	Note 8
Ta Chong Bank	223,741	223,741	USD	3,400	200,830	1.67%~2.00%	Note 9
			$	1,780,000			
Standard Chartered Bank	1,218,037	1,218,037	USD	83,895	1,095,629	1.20%~2.15%	None
Taishin International Bank	2,739,938	2,739,908	USD	80,000	2,706,869	1.70%~2.59%	Note 10
			$	7,500,000			
Bank SinoPac	17,049	17,049	$	950,000	14,298	1.30%~1.45%	Note 11
Far Eastern International Bank	107,215	107,215	USD	22,000	96,493	1.25%~1.74%	Note 12
			$	600,000			
Chang Hwa Bank	213,492	213,492	USD	27,700	210,831	1.22%~1.80%	Note 13
			$	12,000			
DBS Bank	107,022	107,022	USD	52,000	97,293	1.15%~1.23%	None
Shin Kong Bank	32,182	32,182	USD	9,200	28,515	1.13%~1.14%	Note 14
			$	10,000			
Taiwan Cooperative Bank	39,699	39,699	USD	6,700	35,729	0.82%	Note 15
En Tie Bank	24,233	24,233	USD	2,600	21,759	1.41%~1.67%	Note 16
			$	20,000			
Hang Seng Bank	450,822	450,822	USD	28,000	409,838	1.16%~1.22%	None

Note 1: The Group has signed commercial papers amounting to USD 35,600 thousand that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 162 million and $600,000 that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to $247,700 that were pledged

to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 110 million that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 528 thousand and $203,500 that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to $201,938 that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 25 million and $2,412,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 98,030 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 3,400 thousand and $1,650,000 that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to USD 80 million and $7,500,000 that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to $600,000 that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 22 million and $600,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 33,700 thousand and $12,000 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 9,200 thousand and $10,000 that were pledged to others as collateral.

Note 15: The Group has signed commercial papers amounting to USD 6,700 thousand that were pledged to others as collateral.

Note 16: The Group has signed commercial papers amounting to USD 2,600 thousand and $20,000 that were pledged to others as collateral.

The Group has recognised loss of $81,863, $68,497, $226,020 and $175,614 when transferring the derecognised accounts receivable for the three months and nine months ended September 30, 2015 and 2014, respectively.

(7) Inventories

	September 30, 2015		
	Cost	Allowance for valuation	Book value
Inventories	$ 58,211,776	($ 817,441)	$ 57,394,335
Inventories in transit	3,291,505	-	3,291,505
	$ 61,503,281	($ 817,441)	$ 60,685,840

	December 31, 2014		
	Cost	Allowance for valuation	Book value
Inventories	$ 46,582,934	($ 661,957)	$ 45,920,977
Inventories in transit	1,452,529	-	1,452,529
	$ 48,035,463	($ 661,957)	$ 47,373,506

	September 30, 2014		
	Cost	Allowance for valuation	Book value
Inventories	$ 46,273,751	($ 624,553)	$ 45,649,198
Inventories in transit	2,088,894	-	2,088,894
	$ 48,362,645	($ 624,553)	$ 47,738,092

The cost of inventories recognised as expense for the period:

	Three months ended September 30,	
	2015	2014
Cost of goods sold	$ 134,605,265	$ 114,039,620
Loss on (gain from recovery of) price decline in inventory	180,881	(3,607)
Loss on physical inventory	615	267
Cost of goods sold	$ 134,786,761	$ 114,036,280

	Nine months ended September 30,	
	2015	2014
Cost of goods sold	$ 356,903,430	$ 320,172,985
Loss on (gain from recovery of) price decline in inventory	158,868	(204,020)
Loss on physical inventory	2,132	1,546
Cost of goods sold	$ 357,064,430	$ 319,970,511

Gain arose from price recovery of inventories and sales of obsolete and slow-moving inventories during the three months and nine months ended September 30, 2015 and 2014.

(8) Available-for-sale financial assets - non-current

Investee company	September 30, 2015	December 31, 2014	September 30, 2014
Nichidenbo Corporation	$ 231,990	$ 231,990	$ -
Promaster Technology Corp.	49,605	49,605	49,605
Apollo Electronics Group Ltd.	47,478	45,717	43,940
Murad Chia Jei Biotechnology Co., Ltd.	19,107	19,107	19,107
Hua-Jie (Taiwan) Corp.	10,500	10,500	10,500
Kingmax Technology Inc.	9,504	9,504	9,504
Kingpak Technology Inc.	-	7,559	7,559
Others	9,588	17,880	13,202
	377,772	391,862	153,417
Add: valuation adjustment	(49,017)	33,335	11,418
Less: accumulated impairment	(7,801)	(7,801)	(7,801)
	$ 320,954	$ 417,396	$ 157,034

A. There is no investment in available-for-sale financial asset attributed to debt instruments.

B. As of September 30, 2015, December 31, 2014 and September 30, 2014, the Group's available-for-sale financial assets serve as security for purchase guarantee. Please refer to Note 8.

C. The amounts recognised in other comprehensive income for fair value change of current and non-current available-for-sale financial assets for the three months and nine months ended September 30, 2015 and 2014 are described in Note 6(3).

(9) Financial assets measured at cost - non-current

Investee company	September 30, 2015	December 31, 2014	September 30, 2014
Ability I Venture Capital Corporation	$ 100,000	$ 100,000	$ 100,000
CDIB CME Fund Ltd.	100,000	50,000	50,000
Silicon Line GmbH	40,851	40,851	40,851
M Cube Inc.	30,365	30,365	30,365
Ability Asia Capital Corporation	25,000	-	-
Chlen Hwa Coating Technology Inc.	20,000	20,000	20,000
GEC Technology Hong Kong Company Limited	19,994	19,994	19,994
Bettery Energy Technology Inc.	18,000	18,000	18,000
Fantasy Story Inc.	15,047	15,047	15,047
Liefco Optical Inc.	15,000	15,000	15,000
Remotek Corporation	13,520	13,520	13,520
TekCare Corporation	12,600	-	-
FineMat Applied Materials Co., Ltd.	11,941	11,941	11,941
Centillion III Venture Capital Corp.	10,500	35,000	41,000
SmartDisplayer Technology Co., Ltd.	10,000	10,000	10,000
PTR-Tech Technology Co., Ltd.	10,000	10,000	10,000
Phostek Inc.	5,743	5,743	5,743
H2UTECH Corp.	-	16,500	-
GCS Holdings, Inc.	-	-	30,535
Sunrise Technology Co., Ltd	-	-	50,000
Others	57,212	42,081	103,697
	515,773	454,042	585,693
Less: Accumulated impairment	(61,820)	(58,546)	(101,208)
	$ 453,953	$ 395,496	$ 484,485

A. As of September 30, 2015, December 31, 2014 and September 30, 2014, no financial assets measured at cost held by the Group were pledged to others.

B. Based on the Group's intention, its investment in stocks should be classified as 'available-for-sale financial assets'. However, as these stocks are not traded in active market, and sufficient industry information of companies similar to the investee or the investee's financial information cannot be obtained, the fair value of the investment in stocks cannot be measured reliably. Accordingly, the Group classified those stocks as 'financial assets measured at cost'.

C. For details of impairment of financial assets measured as cost, please refer to Note 6(15).

(10) Investments accounted for under the equity method

A. Details of investments:

Investee company	September 30, 2015	December 31, 2014	September 30, 2014
ChainPower Technology Corp.	$ 216,033	$ 217,369	$ 206,965
Sunrise Technology Co., Ltd.	82,584	56,000	-
Eesource Corp.	70,673	63,870	60,082
Suzhou Xinning Bonded Warehouse Co., Ltd.	54,327	46,629	43,210
Yosun Japan Corp.	45,558	44,785	44,780
Adivic Technology Co., Ltd.	40,207	30,683	34,132
Suzhou Xinning Logistics Co., Ltd.	39,802	39,249	39,094
Gain Tune Logistics (Shanghai) Co., Ltd.	33,922	32,445	33,999
Shenzhen HQPG Electronic Information Co., Ltd.	-	55,630	55,145
Yosun Green Technology Corp.	-	17,451	17,535
Genuine C&C, Inc.	-	173,341	169,844
Genuine Trading (Hong Kong) Company Limited	-	26,211	19,619
Others	9,144	12,550	18,646
	$ 592,250	$ 816,213	$ 743,051

B. The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarised below:

As of September 30, 2015, December 31, 2014 and September 30, 2014, the carrying amount of the Group's individually immaterial associates amounted to $592,250, $816,213 and $743,051, respectively.

	Three months ended September 30,	
	2015	2014
Profit or loss for the period from continuing operations	$ 43,648	($ 71,116)
Other comprehensive income-net of tax	20,406	7,960
Total comprehensive income	$ 64,054	$ 63,156

	Nine months ended September 30,	
	2015	2014
Profit or loss for the period from continuing operations	$ 100,986	($ 7,138)
Other comprehensive income-net of tax	12,409	6,679
Total comprehensive income (loss)	$ 113,395	($ 459)

C. The Company's investment in Genuine C&C Inc. has qouted market price. The fair value of Genuine C&C Inc. as at December 31, 2014 and September 30, 2014 was $144,450, and $147,791, respectively.

D. The Group originally accounted Genuine C&C, Inc. and Genuine Trading (Hong Kong) Company Limited using equity method. The Company acquired partial stocks of Genuine C&C, Inc. on April 15, 2015, thus Genuine C&C, Inc. became the Group's consolidated entity after the Company acquired Genuine C&C Inc. Details are provided in Notes 4(3)B and 13.

E. Except for Genuine C&C Inc., the investment balance of the abovementioned investees accounted for using equity method as of and for the three months and nine months ended September 30, 2015 and 2014 were assessed based on the investees' unreviewed financial statements of the same periods.

F. For the information on impairment loss on investment accounted for using equity method, please refer to Note 6(15).

(11) Property, plant and equipment

	Land	Buildings	Machinery and equipment	Transportation equipment	Furniture and fixtures	Leasehold improvements	Others	Construction in progress and equipment to be tested	Total
At January 1, 2015									
Cost	$2,291,223	$2,337,038	$ 96,207	$ 15,076	$ 449,008	$ 469,588	$ 73,192	$ 4,727	$5,736,059
Accumulated depreciation	-	(395,896)	(58,221)	(10,712)	(309,523)	(221,112)	(56,399)	-	(1,051,863)
Accumulated impairment	(1,582)	(10,764)	-	-	-	-	-	-	(12,346)
	$2,289,641	$1,930,378	$ 37,986	$ 4,364	$ 139,485	$ 248,476	$ 16,793	$ 4,727	$4,671,850
Nine months ended September 30, 2015									
Opening net book amount	$2,289,641	$1,930,378	$ 37,986	$ 4,364	$ 139,485	$ 248,476	$ 16,793	$ 4,727	$4,671,850
Additions	-	5,024	14,589	2,218	28,024	16,774	5,490	1,774	73,893
Disposals	(191)	(571)	(204)	(151)	(2,413)	(306)	-	-	(3,836)
Transfer	-	(146)	-	-	1,969	6,127	-	(6,127)	1,823
Acquired from business combination	-	-	-	1,274	12,940	6,387	319	-	20,920
Depreciation charge	-	(46,001)	(13,424)	(1,660)	(50,407)	(39,839)	(6,982)	-	(158,313)
Effect due to changes in exchange rates	1,412	27,057	477	119	1,029	3,233	(207)	(20)	33,100
Closing net book amount	$2,290,862	$1,915,741	$ 39,424	$ 6,164	$ 130,627	$ 240,852	$ 15,413	$ 354	$4,639,437
At September 30, 2015									
Cost	$2,292,444	$2,371,152	$ 112,018	$ 19,938	$ 512,894	$ 529,827	$ 87,594	$ 354	$5,926,221
Accumulated depreciation	-	(444,646)	(72,594)	(13,774)	(382,267)	(288,975)	(72,181)	-	(1,274,437)
Accumulated impairment	(1,582)	(10,765)	-	-	-	-	-	-	(12,347)
	$2,290,862	$1,915,741	$ 39,424	$ 6,164	$ 130,627	$ 240,852	$ 15,413	$ 354	$4,639,437

	Land	Buildings	Machinery and equipment	Transportation equipment	Furniture and fixtures	Leasehold improvements	Others	Construction in progress and equipment to be tested	Total
At January 1, 2014									
Cost	$2,539,520	$2,393,148	$ 97,563	$ 12,707	$ 444,461	$ 452,865	$ 105,077	$ -	$6,045,341
Accumulated depreciation	-	(384,551)	(56,959)	(10,217)	(257,351)	(190,103)	(67,404)	-	(966,585)
Accumulated impairment	(1,582)	(10,764)	(2,214)	-	(2,232)	(2,050)	(4,903)	-	(23,745)
	$2,537,938	$1,997,833	$ 38,390	$ 2,490	$ 184,878	$ 260,712	$ 32,770	$ -	$5,055,011
Nine months ended September 30, 2014									
Opening net book amount	$2,537,938	$1,997,833	$ 38,390	$ 2,490	$ 184,878	$ 260,712	$ 32,770	$ -	$5,055,011
Additions	-	5,454	10,708	3,305	20,843	20,140	3,462	1,222	65,134
Disposals	-	(541)	(19)	(75)	(3,762)	-	(7,669)	-	(12,066)
Transfer	(244,488)	(26,350)	(1,350)	-	11	-	1,339	-	(270,838)
Depreciation charge	-	(45,689)	(12,135)	(1,205)	(55,242)	(38,101)	(8,423)	-	(160,795)
Effect due to changes in exchange rates	(702)	3,563	2,139	68	(377)	991	3,284	12	8,978
Closing net book amount	$2,292,748	$1,934,270	$ 37,733	$ 4,583	$ 146,351	$ 243,742	$ 24,763	$ 1,234	$4,685,424
At September 30, 2014									
Cost	$2,294,329	$2,360,492	$ 90,256	$ 14,568	$ 443,743	$ 461,437	$ 103,373	$ 1,234	$5,769,432
Accumulated depreciation	-	(415,457)	(52,523)	(9,985)	(297,392)	(217,695)	(78,610)	-	(1,071,662)
Accumulated impairment	(1,581)	(10,765)	-	-	-	-	-	-	(12,346)
	$2,292,748	$1,934,270	$ 37,733	$ 4,583	$ 146,351	$ 243,742	$ 24,763	$ 1,234	$4,685,424

Information on property, plant and equipment that were pledged to others as collateral is provided in Note 8.

(12) Investment property

	Land	Buildings	Total
At January 1, 2015			
Cost	$ 349,968	$ 898,656	$ 1,248,624
Accumulated depreciation and impairment	-	(99,999)	(99,999)
	$ 349,968	$ 798,657	$ 1,148,625
2015			
Opening net book amount	$ 349,968	$ 798,657	$ 1,148,625
Disposal	(5,135)	(5,364)	(10,499)
Depreciation charge	-	(16,239)	(16,239)
Transfer (Note 1)	-	404	404
Effect due to changes in exchange rates	-	26,497	26,497
Closing net book amount	$ 344,833	$ 803,955	$ 1,148,788
At September 30, 2015			
Cost	$ 344,833	$ 922,090	$ 1,266,923
Accumulated depreciation and impairment	-	(118,135)	(118,135)
	$ 344,833	$ 803,955	$ 1,148,788

Note 1: Property, plant and equipment amounting to $403 for the nine months ended September 30, 2015 was transferred to investment property. Please refer to Note 6(11).

	Land	Buildings	Total
At January 1, 2014			
Cost	$ 215,610	$ 880,677	$ 1,096,287
Accumulated depreciation	-	(78,087)	(78,087)
	$ 215,610	$ 802,590	$ 1,018,200
2014			
Opening net book amount	$ 215,610	$ 802,590	$ 1,018,200
Depreciation charge	-	(18,621)	(18,621)
Transfer (Notes 2 and 3)	134,358	(41,231)	93,127
Effect due to changes in exchange rates	-	14,798	14,798
Closing net book amount	$ 349,968	$ 757,536	$ 1,107,504
At September 30, 2014			
Cost	$ 349,968	$ 825,835	$ 1,175,803
Accumulated depreciation	-	(68,299)	(68,299)
	$ 349,968	$ 757,536	$ 1,107,504

Note 1: Investment property amounting to $177,711 for the nine months ended September 30, 2014 was transferred to non-current assets held for sale. Please refer to Note 6(14).

Note 2: Property, plant and equipment amounting to $270,838 for the nine months ended September 30, 2014 were transferred to investment property. Please refer to Note 6(11).

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	Three months ended September 30,	
	2015	2014
Rental revenue from the lease of the investment property	$ 6,864	$ 6,270
Direct operating expenses arising from the investment property that generated rental income in the period	$ 36,694	$ 1,054
Direct operating expenses arising from the investment property that did not generate rental income in the period	$ 1,308	$ 2,471

	Nine months ended September 30,	
	2015	2014
Rental revenue from the lease of the investment property	$ 22,578	$ 14,280
Direct operating expenses arising from the investment property that generated rental income in the period	$ 41,421	$ 4,933
Direct operating expenses arising from the investment property that did not generate rental income in the period	$ 7,322	$ 11,946

B. The fair value of the investment property held by the Group as at September 30, 2015, December 31, 2014 and September 30, 2014 was $1,712,984, $1,694,104 and $1,247,621, respectively. The fair value as of September 30, 2014 was based on average value of nearby areas. The fair value as of September 30, 2015 and December 31, 2014 was based on independent appraisers' valuation, which is made using comparative method and income approach. Comparison method is to compare the valuation target with similar property which is traded around the valuation period. Valuations were made using the income approach with key assumptions as follows:

	December 31, 2014
Discount rate	2%~2.5%
Growth rate	1%
Gross margin	2.7%

C. There is no impairment loss on investment property.

D. None of the investment property is pledged for guarantee.

(13) Intangible assets

	Operating right	Software	Goodwill	Others	Total
At January 1, 2015					
Cost	$ 414,356	$ 216,639	$ 5,624,802	$ 67,381	$6,323,178
Accumulated amortisation and impairment	(287,321)	(162,001)	(71,010)	(46,289)	(566,621)
	$ 127,035	$ 54,638	$ 5,553,792	$ 21,092	$5,756,557
Nine months ended September 30, 2015					
Opening net book amount	$ 127,035	$ 54,638	$ 5,553,792	$ 21,092	$5,756,557
Additions-acquired separately	-	5,979	-	-	5,979
Additions-acquired from business combinations	-	3,171	53,657	-	56,828
Reclassification	-	289	-	-	289
Amortisation charge	(43,810)	(35,185)	-	(8,295)	(87,290)
Others	(64,664)	-	-	-	(64,664)
Effect due to changes in exchange rates	(1,799)	212	10,454	1,833	10,700
Closing net book amount	$ 16,762	$ 29,104	$ 5,617,903	$ 14,630	$5,678,399
At September 30, 2015					
Cost	$ 371,794	$ 187,280	$ 5,683,584	$ 70,820	$6,313,478
Accumulated amortisation and impairment	(355,032)	(158,176)	(65,681)	(56,190)	(635,079)
	$ 16,762	$ 29,104	$ 5,617,903	$ 14,630	$5,678,399

	Operating right	Software	Goodwill	Others	Total
At January 1, 2014					
Cost	$ 399,383	$ 199,071	$ 5,607,154	$ 65,245	$6,270,853
Accumulated amortisation and impairment	(184,502)	(141,205)	(66,462)	(35,804)	(427,973)
	$ 214,881	$ 57,866	$ 5,540,692	$ 29,441	$5,842,880
Nine months ended September 30, 2014					
Opening net book amount	$ 214,881	$ 57,866	$ 5,540,692	$ 29,441	$5,842,880
Additions-acquired separately	-	13,935	-	-	13,935
Disposals	-	(3,426)	-	-	(3,426)
Amortisation charge	(78,364)	(17,103)	-	(8,546)	(104,013)
Effect due to changes in exchange rates	3,720	780	2,645	2,625	9,770
Closing net book amount	$ 140,237	$ 52,052	$ 5,543,337	$ 23,520	$5,759,146
At September 30, 2014					
Cost	$ 404,374	$ 206,705	$ 5,543,337	$ 65,884	$6,220,300
Accumulated amortisation and impairment	(264,137)	(154,653)	-	(42,364)	(461,154)
	$ 140,237	$ 52,052	$ 5,543,337	$ 23,520	$5,759,146

The details of amortisation charge are as follows:

	Three months ended September 30,	
	2015	2014
Selling and marketing expenses	$ 9,392	$ 19,150
General and administrative expenses	7,645	26,165
	$ 17,037	$ 45,315

	Nine months ended September 30,	
	2015	2014
Selling and marketing expenses	$ 56,719	$ 60,628
General and administrative expenses	32,104	44,600
	$ 88,823	$ 105,228

The amortisation charge above includes amortisation of deferred expenses accounted as 'Other non-current asset'.

A. Goodwill is allocated as follows to the Group's cash-generating units identified according to operating segment:

	September 30, 2015	December 31, 2014	September 30, 2014
Yosun subgroup	$ 4,714,775	$ 4,708,092	$ 4,701,355
Aeco subgroup	472,290	472,290	472,290
Others	430,837	373,410	369,692
	$ 5,617,902	$ 5,553,792	$ 5,543,337

B. Goodwill is allocated to the Group's cash-generating units identified according to operating segment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year period.

Goodwill was not impaired as the recoverable amount calculated using the value-in-use exceeded the carrying amount. The key assumptions used for value-in-use calculations are gross margin, growth rate and discount rate.

Management determined budgeted gross margin based on past performance and its expectations of market development. The assumptions used for weighted average growth rates are past historical experience and expectations of industry; the assumption used for discount rates is weighted average capital cost of the Group. As of September 30, 2015, December 31, 2014 and September 30, 2014, the key valuations used for pre-tax discount rate were 5.20%, 5.56% and 5.52%, respectively.

(14) Non-current assets held for sale

A. On September 12, 2014, the Board of Directors has resolved to appoint professional institution to sell non-operating property, plant and equipment of the Group's indirectly owned subsidiary – Yosun Hong Kong Corp. Ltd. through open bidding. Related investment property is transferred to disposal group, and the lower of its carrying amount or fair value less costs to sell is transferred to non-current assets held for sale. The transaction is expected to be completed in December 2014. The assets of the disposal group held for sale as at September 30, 2014 amounted to $177,711.

B. On September 10, 2014, the Board of Directors has resolved to swap shares in Lipers Enterprise Co., Ltd. held by the Group's subsidiary Yosun Industrial Corp. with shares newly issued by Nichidenbo Corporation. In accordance with IFRS 28, Yosun Industrial

Corp. has lost significant influence over Lipers Enterprise Co., Ltd. and has transferred related investment accounted for using equity method to the disposal group. The transaction was completed in October 2014. The assets of the disposal group held for sale as at September 30, 2014 amounted to $264,743.

(15) Impairment of financial assets and non-financial assets

The Group recognised impairment loss amounting to $0, $200, $3,275 and $17,298 for the three months and nine months ended September 30, 2015 and 2014, respectively. Details of such loss are as follows:

	Three months ended September 30,			
	2015		2014	
	Recognised in profit or loss	Recognised in other comprehensive income	Recognised in profit or loss	Recognised in other comprehensive income
Impairment loss-financial assets carried at cost-non-current	$ -	$ -	$ 200	$ -

	Nine months ended September 30,			
	2015		2014	
	Recognised in profit or loss	Recognised in other comprehensive income	Recognised in profit or loss	Recognised in other comprehensive income
Impairment loss- investment accounted for using equity method	$ -	$ -	$ 2,068	$ -
Impairment loss-financial assets carried at cost-non-current	3,275	-	15,230	-
	$ 3,275	$ -	$ 17,298	$ -

(16) Overdue receivables (Shown as “Other non-current assets”)

	September 30, 2015	December 31, 2014	September 30, 2014
Overdue receivables	$ 657,362	$ 253,250	$ 244,123
Less: Allowance for doubtful accounts	(657,362)	(253,250)	(244,123)
	$ -	$ -	$ -

Movement analysis of financial assets that were impaired is as follows:

	Nine months ended September 30,	
	2015	2014
	Group provision	Group provision
At January 1	$ 253,250	$ 214,984
Effect of consolidated entities	10,060	-
Provision for impairment	5,837	32,138
Write off	(18,065)	(19,517)
Transferred from accounts receivable	389,409	14,568
Effect due to changes in exchange rates	16,871	1,950
At September 30	$ 657,362	$ 244,123

(17) Short-term borrowings

Type of borrowings	September 30, 2015	December 31, 2014	September 30, 2014
Loans for overseas purchases	$ 24,413,856	$ 26,912,864	$ 24,013,107
Short-term loans	28,992,095	18,281,126	19,974,656
	$ 53,405,951	$ 45,193,990	$ 43,987,763
Annual interest rates	0.65%~4.59%	0.75%~3.22%	0.77%~3.36%

For information on pledged assets, please refer to Note 8.

(18) Short-term commercial papers payable

	September 30, 2015	December 31, 2014	September 30, 2014
Commercial papers payable	$ 4,618,000	$ 4,090,000	$ 4,990,000
Less: Unamortised discount	(1,920)	(2,234)	(2,252)
	$ 4,616,080	$ 4,087,766	$ 4,987,748
Annual interest rates	0.63%~1.27%	0.70%~1.40%	0.65%~1.30%

The commercial papers payable are guaranteed by financial institutions.

(19) Bonds payable

	September 30, 2015	December 31, 2014	September 30, 2014
Bonds payable	$ 6,000,000	$ 6,000,000	$ 6,000,000
Less: discount on bonds payable	(144,529)	(203,860)	(223,503)
	$ 5,855,471	$ 5,796,140	$ 5,776,497

A. Related information of the issuance of domestic convertible bonds by the Company is as follows:

(a) The terms of the first domestic unsecured convertible bonds issued by the Company are as follows:

The Company issued $6,000,000, 0% first domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from the issue date (July 25, 2014 ~ July 25, 2017) and will be redeemed in cash at face value at the maturity date. The bonds were listed on the Taiwan Over-The-Counter Securities Exchange on July 25, 2014.

(b) The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after one month of the bonds issue to the maturity date, except the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

(c) The conversion price ($42.8 (in dollars) per share) of the bonds is set up based on the pricing model in the terms of the bonds, and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently. The conversion price will be reset based on the pricing model in the terms of the bonds on each effective date regulated by the terms. As of September 30, 2015, the conversion price was $37.7.

(d) Under the terms of the bonds, all bonds redeemed (including bonds repurchased from the Taiwan Over-The-Counter Securities Exchange), matured and converted are retired and not to be re-issued; all rights and obligations attached to the bonds are also extinguished.

B. Regarding the issuance of convertible bonds, the equity conversion options amounting to $232,800 were separated from the liability component and were recognised in 'capital surplus-stock warrants' in accordance with IAS 32.

C. As of September 30, 2015, none of the bondholders has requested for conversion to ordinary shares.

D. The amortisation of discount on bonds payable was $19,843, $14,560, $59,331 and $14,560 for the three months and nine months ended September 30, 2015 and 2014, respectively.

(20) Long-term borrowings

Type of borrowings	Borrowing period / repayment term	September 30, 2015	December 31, 2014	September 30, 2014
Secured bank borrowings (Note 1 and Note 2)	2012.01.02~ 2027.01.02	$ 591,851	$ 595,483	$ 599,868
Unsecured bank borrowings (Note 3~Note 7)	2012.12.07~ 2017.11.26	11,470,684	11,084,848	6,953,940
		12,062,535	11,680,331	7,553,808
Less : current portion of long-term borrowings (shown as other current liabilities)		(4,490,312)	(3,374,713)	(397,593)
		$ 7,572,223	$ 8,305,618	$ 7,156,215
Interest rate range		1.22%~1.79%	1.20%~1.79%	1.20%~1.79%

For information on pledged assets, please refer to Note 8.

Note 1: (a) The Company had entered into a long-term agreement for fifteen years with a financial institution. The pledged assets are the land and building of Linkou warehouse. The principal should be repaid in equal monthly installments

starting 2015.

(b) In November 2014, the lending financial institution agreed to grant a grace period of one year, therefore the start of the repayment of the principal has been moved to January 2016, which will be in equal monthly installments.

(c) The interest rate is the index interest rate plus 0.21% from the borrowing day to January 2, 2013, plus 0.25% from January 2, 2013, plus 0.25% from January 2, 2014, plus 0.35% from January 2, 2015, and plus 1.5% from January 2, 2016.

Note 2: AIT Japan Inc., the Company's indirect subsidiary, had entered into a long-term loan agreement for a period of ten years with the Daiwa Bank, Limited on March 28, 2012, and the facility is JPY 250,000,000. The pledged assets are land, and furniture and fixtures, which amount to $69,116 and $76,454 thousand, respectively. The principal should be repaid in equal monthly installments (totaling 114 months) of JPY 2,193,000 from October 31, 2012 and the last monthly installment will be JPY 2,191,000.

Note 3: The Company's indirect subsidiary, Richpower Electronic Devices Co., Ltd. and its subsidiary, Richpower Electronic Devices Co., Limited, had entered into a long-term loan agreement with E. SUN Commercial Bank and other financial institutions on December 26, 2013. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown (January 10, 2014)

(b) Facility and drawdown: The facility is $1,800,000 and the first drawdown of the loan must be within six months from the contract signing date and the amount of drawdown must be no less than $30,000 or USD1 million, and the amount must be in multiples of $10,000 (not applied to USD drawbacks). If the amount of drawdown was in New Taiwan Dollars, the repayment period could be between 60 days and 180 days or other periods agreed by the bank; if the amount of drawdown was in US Dollars, the repayment could be between two months and six months or other periods agreed by the bank. If the amount drawn is less than 50% of the facility amount for the nine months after the first drawdown, the financial commitment fee is calculated at 0.15% per annum with the undrawn amount.

(c) Repayment: For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. For extension of the loan at maturity date, approval must be obtained from the bank. The repayment currency should be the same as the borrowed currency and it would be the responsibility of the borrower to acquire foreign exchange approvals and, if any, other required approvals for repayment in the foreign currency.

(d) Loan covenant: Richpower Electronic Devices Co., Ltd. and Richpower Electronic Devices Co., Limited are required to maintain certain financial ratios

based on the consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 200%, time interest earned ratio should not be less than 2.5 and net value (net intangible assets) should not be less than $1,500,000.

Note 4: Silicon Application Corporation, the Company's subsidiary, had entered into a long-term loan agreement with Mega International Commercial Bank and other financial institutions. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown

(b) Facility and drawdown: The facility is $2,400,000, could be multiple drawdowns or revolving, however the total amount at any time cannot exceed the facility amount.

(c) Repayment: For each drawdown, the principal and the interest payable must be repaid in full at the end of that specific drawdown's term. At the end of the contract term, the principal, interest payable and any related expense of each drawdown must be repaid in full.

(d) Loan covenant: During the contract term, Silicon Application Corporation is required to maintain financial ratios as follows: the liquidity ratio should not be less than 100%, debt ratio should not be higher than 220%, time interest earned ratio should not be less than 3 and net value (net intangible assets) should be maintained at or above $3,000,000. If Silicon Application Corporation could not meet any of the abovementioned covenants due to the adoption of IFRSs, then Silicon Application Corporation should, within six months of delivering the first IFRS financial statements to the bank, renegotiate the terms of the covenant with the syndicate of lending financial institutions, and obtain the agreement of the majority of the syndicate.

Note 5: (a) This pertains to a revolving loan facility of World Peace Industrial Co. Ltd., the Company's subsidiary, wherein the principal amount can be renewed after the corresponding interest is paid, and payment of the existing loan can be repaid by the new loan. If the amounts equal, then the banks would not make a procedure of remittance and loan.

(b) The subsidiary - World Peace Industrial Co., Ltd. (WPI) is required to maintain certain financial ratios based on semi-annual and annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 200%, time interest earned ratio should not be less than 2.5 and net value (net intangible assets) should not be less than $7,500,000. If the covenants are not met, WPI's right to drawdown is immediately terminated, and the lead bank can decide to take the following actions:

a. Rescind part or all of the undrawn facility;
b. Demand WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract;
c. Demand all rights of the promissory note as obtained from signing of the contract.

Note 6: The Company's subsidiary, Asian Information Technology Inc., and indirect subsidiary, Frontek Technology Corporation, had entered into long-term loan agreements for a period of two years with Yuanta Commercial Bank in May 2014 and December 2014 with facilities of $400,000 and $300,000, respectively. Payment terms are the following: monthly interest payments, principal is payable upon maturity, and loans can be drawndown or repaid at any time during the term of the contract.

Note 7: The Company's subsidiary, Asian Information Technology Inc. (AIT), and indirect subsidiaries, Frontek Technology Corporation (Frontek) and Apache Communication Inc. (Apache), had entered into a long-term loan agreement with Taipei Fubon Commerical Bank, Mega International Commercial Bank, E. SUN Commercial Bank and other financial institutions on March 18, 2013. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown
(b) Facility and drawdown: The facility is $1,200,000 and the first drawdown of the loan must be within three months from the contract signing date (AIT, Frontek and Apache's first drawdown dates were April 3, 2013, April 12, 2013 and May 17, 2013, respectively), and the amount of drawdown must be no less than $25,000 or USD1 million. If the amount of drawdown was in New Taiwan Dollars, the repayment period could be 60, 90 or 180 days; if the amount of drawdown was in US Dollars, the repayment period could be two months, three months or six months.
(c) Repayment: According to the loan contract, for each drawdown, the maximum repayment term is 180 days and the principal of each drawdown must be repaid in full at the end of the term. If the amount of drawdown was in US Dollars, the repayment currency should be the same as the borrowed currency and it would be the responsibility of the borrower to obtain foreign exchange approvals and, if any, other required approvals for repayment in US Dollars. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date. If the amount of drawdown is the same as the last time, the syndicate of banks would not make an additional procedure of remittance and loan, as if the banks have actually remitted the loan and the companies have repaid the loan, and uses the loan contract as proof of receipt.

(d) Loan covenant: Asian Information Technology Inc. is required to maintain certain financial ratios based on semi-annual and annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 200%, time interest earned ratio should not be less than 2.5 and net value (net intangible assets) should not be less than $3,000,000.

(21) Pensions

A. Defined benefit plans

a) The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee.

Effective January 1, 2010, the Company and certain subsidiaries have funded defined benefit pension plans in accordance with the "Regulations on pensions of managers", covering all managers appointed by the Company. Under the defined benefit pension plan, one unit is accrued for each year of service, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the remuneration per unit ratified during the appointed period.

b) For the aforementioned pension plan, the Group recognised pension costs of $3,730, $5,957, $13,047 and $16,363 for the three months and nine months ended September 30, 2015 and 2014, respectively.

c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2016 are $22,938.

B. Defined contribution plans

a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on not less than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued

are paid monthly or in lump sum upon termination of employment.

b) Other overseas companies have defined contribution plans. Contributions for pensions and retirement allowance to independent fund administered by the government in accordance with the local pension regulations are based on certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, the companies have no further obligations.

c) The pension costs of the Group under the defined contribution pension plans for the three months and nine months ended September 30, 2015 and 2014 were $96,734, $88,732, $264,669 and $254,340, respectively.

(22) Share capital

A. As of September 30, 2015, the Company's authorized capital was $20,000,000 (including $500,000 for stock options, convertible preferred stock and convertible bonds), and the paid-in capital was $16,557,092 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding (in thousands of shares) are as follows:

	2015	2014
At January 1	$ 1,655,709	$ 1,655,709
Treasury stocks received from acquisition of subsidiary	(39)	-
At September 30	$ 1,655,670	$ 1,655,709

B. Treasury stock

(a) Reasons for share reacquisition and movements in the number of the Company's treasury shares are as follows:

		September 30, 2015	
Name of company holding the shares	Reasons for reacquisition	Number of shares	Carrying amount
Indirect subsidiary – Hat-Trick Co., Ltd.	Note	39,481	$ 1,252

Note: Hat-Trick Co., Ltd., which is the subsidiary of the acquiree, Genuine C&C, Inc., held the Company's shares.

(b) Pursuant to the R.O.C. Securities and Exchange Law, the number of shares bought back as treasury share should not exceed 10% of the number of the Company's issued and outstanding shares and the amount bought back should not exceed the sum of retained earnings, paid-in capital in excess of par value and realised capital surplus.

(23) Capital surplus

A. Pursuant to the R.O.C. Company Law, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the

R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalized as mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

B. Details of capital surplus – stock warrants are provided in Note 6 (19).

(24) Retained earnings

A. As stipulated in the Company's Articles of Incorporation, the Company should set aside a certain amount as special reserve in accordance with Article 41 of Securities and Exchange Act, if necessary, and the remaining current year's earnings, if any, shall be distributed in the following order:

a) Directors' and supervisors' remuneration: up to 3% of the earnings;

b) 0.01%～5% of the earnings is appropriated as employees' bonuses; and

c) The remaining earnings may be declared as dividends. At least 20% of the total dividends shall be in the form of cash dividends.

Employees of the Company's subsidiaries are entitled to receive the distribution of earnings. The terms shall be defined by the Board of Directors.

B. Legal reserve can only be used to cover accumulated losses or issue new shares or cash to shareholders in proportion to their share ownership, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriations of earnings for 2014 and 2013 had been resolved at the Board of Directors and stockholders' meeting on June 24, 2015 and June 18, 2014, respectively. Details are summarized below:

	2014		2013	
	Amount	Dividend per share (in dollars)	Amount	Dividend per share (in dollars)
Legal reserve	$ 580,718	$ -	$ 475,631	$ -
Special reserve	(1,937,752)	-	(1,005,252)	-
Cash dividend	4,139,274	2.5	3,808,131	2.30
	$ 2,782,240	$ 2.5	$ 3,278,510	$ 2.30

The above appropriations of earnings for 2014 and 2013 as resolved by the shareholders are the same as resolved by the Board of Directors.

E. For the information relating to employees' bonuses and directors' and supervisors' remuneration, please refer to Note 6(31).

(25) Other equity items

	2015		
	Available-for-sale investment	Cumulative translation differences	Total
At January 1	$ 75,012	$ 908,749	$ 983,761
Revaluation - gross	(55,055)	-	(55,055)
Revaluation transfer - gross	(55,519)	-	(55,519)
Cumulative translation differences:			
- Group	-	1,891,937	1,891,937
- Group's tax	-	(19,997)	(19,997)
- Associates	-	3,148	3,148
At September 30	($ 35,562)	$ 2,783,837	$ 2,748,275

	2014		
	Available-for-sale investment	Cumulative translation differences	Total
At January 1	$ 89,377	($ 2,027,129)	($ 1,937,752)
Revaluation - gross	20,552	-	20,552
Revaluation transfer - gross	(83,709)	-	(83,709)
Cumulative translation differences:			
- Group	-	952,227	952,227
- Group's tax	-	(9,092)	(9,092)
- Associates	-	(1,101)	(1,101)
At September 30	$ 26,220	($ 1,085,095)	($ 1,058,875)

(26) Operating revenue

	Three months ended September 30,	
	2015	2014
Sales revenue	$ 140,456,195	$ 119,346,490
Service revenue	12,954	2,338
	$ 140,469,149	$ 119,348,828

	Nine months ended September 30,	
	2015	2014
Sales revenue	$ 372,854,834	$ 335,341,243
Service revenue	80,953	54,997
	$ 372,935,787	$ 335,396,240

(27) Other income

	Three months ended September 30,	
	2015	2014
Dividend income	$ 15,159	$ 14,392
Rental revenue	13,626	11,692
Interest income	8,523	6,087
Other income	7,982	41,481
	$ 45,290	$ 73,652

	Nine months ended September 30,	
	2015	2014
Dividend income	$ 46,654	$ 14,392
Rental revenue	37,872	32,979
Interest income	25,063	15,798
Other income	28,268	86,381
	$ 137,857	$ 149,550

(28) Other gains and losses

	Three months ended September 30,	
	2015	2014
(Loss) gain on disposal of investments	($ 10,840)	$ 7,409
Gain (loss) on financial assets (liabilities) at fair value through profit or loss	16,230	(19,096)
Gain on disposal of property, plant and equipment and investment property	16,183	135
Currency exchange gain (loss)	(27,339)	13,128
Impairment loss	-	(200)
Other losses	(76,312)	(11,414)
	($ 82,078)	($ 10,038)

	Nine months ended September 30,	
	2015	2014
Gain on disposal of investments	$ 72,692	$ 86,657
Gain (loss) on financial assets (liabilities) at fair value through profit or loss	43,301	(29,005)
Gain (loss) on disposal of property, plant and equipment and investment property	15,341	(1,726)
Currency exchange (loss) gain	(14,455)	20,426
Impairment loss	(3,275)	(17,298)
Other losses	(97,892)	(28,382)
	$ 15,712	$ 30,672

(29) Finance costs

	Three months ended September 30,	
	2015	2014
Interest expense:		
Bank borrowings	$ 294,432	$ 251,905
Convertible bonds	19,843	14,560
Others	46,126	38,439
	$ 360,401	$ 304,904

	Nine months ended September 30,	
	2015	2014
Interest expense:		
Bank borrowings	$ 837,261	$ 767,851
Convertible bonds	59,331	14,560
Others	134,204	98,907
	$ 1,030,796	$ 881,318

(30) Additional information of expenses by nature

	Three months ended September 30,	
	2015	2014
Employee benefit expense	$ 1,916,028	$ 1,929,462
Depreciation charges on property and equipment (including investment property)	$ 53,027	$ 58,772
Amortisation charges on intangible assets and other non-current assets	$ 17,037	$ 45,315

	Nine months ended September 30,	
	2015	2014
Employee benefit expense	$ 5,430,153	$ 5,800,107
Depreciation charges on property and equipment (including investment property)	$ 174,552	$ 179,416
Amortisation charges on intangible assets and other non-current assets	$ 88,823	$ 105,228

(31) Employee benefit expense

	Three months ended September 30,	
	2015	2014
Wages and salaries	$ 1,655,397	$ 1,663,219
Labor and health insurance fees	88,055	101,319
Pension costs	100,464	94,689
Other personnel expenses	72,112	70,235
	$ 1,916,028	$ 1,929,462

	Nine months ended September 30,	
	2015	2014
Wages and salaries	$ 4,672,447	$ 5,063,071
Labor and health insurance fees	264,294	268,870
Pension costs	277,716	270,703
Other personnel expenses	215,696	197,463
	$ 5,430,153	$ 5,800,107

A. According to the Articles of Incorporation of the Company, distribution of earnings is as follows:

(a) No more than 3% as remuneration to directors and supervisors.

(b) 0.01%~5% as employees' bonus.

(c) The remaining is distributed as bonus to shareholders based on shareholding ratio. Total cash dividends shall not be less than 20% of total bonus distributed to shareholders, if any.

Qualification requirements of employees, including the employees of subsidiaries of the company meeting certain specific requirements, entitled to receive aforementioned stock or cash may be specified in the Articles of Incorporation.

However, in accordance with the Company Act amended on May 20, 2015, a company shall distribute employee remuneration, based on the current year's profit condition, in a fixed amount or a proportion of profits. If a company has accumulated deficit, earnings should be channeled to cover losses. Aforementioned employee remuneration could be paid by cash or stocks. Specifics of the compensation are to be determined in a board meeting that registers two-thirds of directors in attendance, and the resolution must receive support from half of participating members. The resolution should be reported to the shareholders' meeting. Qualification requirements of employees, including the employees of subsidiaries of the Company meeting certain specific requirements, entitled to receive aforementioned stock or cash may be specified in the Articles of Incorporation. Taking into consideration of the Company's actual operation procedures, the Company's Articles of Incorporation has not been revised in accordance with the amended Company Act. Thus, all procedures are based on the unrevised Articles of Incorporation.

B. For the three months and nine months ended September 30, 2015 and 2014, employees' bonus was accrued at $5,223, $11,289, $15,669 and $43,289, respectively; while directors' and supervisors' remuneration was accrued at $7,500, $9,240, $22,500 and $27,720, respectively. The expenses recognised were accrued based on the net income and the percentage specified in the Articles of Incorporation of the Company taking into account other factors such as legal reserve. The aforementioned amounts were recognised in salary expenses.

Employees' bonus of $20,892 and $57,000 and directors' and supervisors' remuneration of $33,323 and $37,000 for 2014 and 2013 as resolved by the stockholders were in

agreement with those amounts recognised in the 2014 and 2013 financial statements, respectively.

Information about the appropriation of employees' bonus and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(32) Income tax

A. Income tax expense

a) Components of income tax expense:

	Three months ended September 30,	
	2015	2014
Current tax		
Current tax on profits for the period	$ 377,851	$ 451,946
Tax on undistributed surplus earnings	73	-
Adjustments in respect of prior years income tax	(59,725)	(19,839)
Total current tax	318,199	432,107
Deferred tax		
Origination and reversal of temporary differences	22,890	(133,618)
Impact of change in tax rate	-	(34)
Total deferred tax	22,890	(133,652)
Income tax expense	$ 341,089	$ 298,455

	Nine months ended September 30,	
	2015	2014
Current tax		
Current tax on profits for the period	$ 1,082,440	$ 1,111,385
Tax on undistributed surplus earnings	305,029	152,059
Adjustments in respect of prior years income tax	(53,721)	18,219
Total current tax	1,333,748	1,281,663
Deferred tax		
Origination and reversal of temporary differences	52,802	(278,771)
Impact of change in tax rate	-	(34)
Total deferred tax	52,802	(278,805)
Income tax expense	$ 1,386,550	$ 1,002,858

b) The income tax (charge)/credit relating to components of other comprehensive income is as follows:

	Three months ended September 30,	
	2015	2014
Currency translation differences	$ 37,968	$ 8,598

	Nine months ended September 30,	
	2015	2014
Currency translation differences	$ 19,997	$ 9,092

B. The Company's income tax returns through 2010 have been assessed and approved by the Tax Authority.

C. Unappropriated retained earnings:

	September 30, 2015	December 31, 2014	September 30, 2014	January 1, 2014
Earnings generated after 1998	$ 8,894,398	$ 7,501,303	$ 6,130,392	$ 4,946,348

D. As of September 30, 2015, December 31, 2014 and September 30, 2014, the balance of the imputation tax credit account was $579,824, $153,491 and $153,491, respectively.

E. Creditable ratio of appropriated retained earnings:

	2014 (Estimated)	2013 (Actual)
Creditable ratio	12.32%	9.21%

(33) Earnings per share

	Three months ended September 30, 2015		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,617,130	1,655,670	$ 0.98
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,617,130	1,655,670	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	19,769	154,180	
Employees' bonus	-	1,128	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 1,636,899	1,810,978	$ 0.90

	Three months ended September 30, 2014		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,555,139	1,655,709	$ 0.94
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,555,139	1,655,709	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	14,504	109,772	
Employees' bonus	-	2,678	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 1,569,643	1,768,159	$ 0.89

	Nine months ended September 30, 2015		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 4,175,335	1,655,685	$ 2.52
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 4,175,335	1,655,685	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	59,107	150,424	
Employees' bonus	-	913	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 4,234,442	1,807,022	$ 2.34

	Nine months ended September 30, 2014		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 4,462,554	1,655,709	$ 2.70
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 4,462,554	1,655,709	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	14,504	36,993	
Employees' bonus	-	2,125	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 4,477,058	1,694,827	$ 2.64

(34) Business combinations

A. On April 15, 2015, the Group acquired 44.21% of the share capital of Genuine C&C Inc. for $510,041. The Company originally held 16.29% of share capital of Genuine C&C, Inc. through the Company's subsidiary, World Peace Industrial Co., Ltd. The Group holds 60.50% share capital of Genuine C&C, Inc. in total and obtained control of Genuine C&C, Inc. Genuine C&C, Inc. is engaged in sales of computer and its peripherals. As a result of the acquisition, the Group is expected to utilise Genuine C&C, Inc.'s B2B (business-to-business) ecommerce platform and channels of information media related products in Mainland China, and to introduce the Company's investing experiences to enhance competitiveness of two companies.

B. On July 20, 2015, the Group acquired 55% of the share capital of Peng Yu (Shanghai) Digital Technology Co., Ltd. (Peng Yu) for $41,536 (approximately US$1,334 thousand).

C. The following table summarises the consideration paid for Genuine C&C and the fair values of the assets acquired and liabilities assumed at the acquisition date, as well as the non-controlling interest's proportionate share of the recognised amounts of acquiree's identifiable net assets at the acquisition date:

	April 15, 2015
Purchase consideration - cash	$ 510,041
Fair value of equity interest in Genuine C&C Inc. held before the business combination	188,628
Fair value of the non-controlling interest	486,396
	1,185,065
Fair value of identifiable assets and assumed liabilities	
Cash	453,641
Notes and accounts receivable	898,620
Inventory	810,653
Other current assets	200,185
Property, plant and equipment	20,920
Intangible assets (excluding goodwill)	3,170
Goodwill	1,637
Deferred tax assets	23,681
Other non-current assets	34,592
Bank borrowings	(238,269)
Notes and accounts payable	(869,676)
Other current liabilities	(158,573)
Deferred tax liabilities	(2,088)
Other non-current liabilities	(45,448)
Total identifiable net assets	1,133,045
Goodwill	$ 52,020

D.

	July 20, 2015
Purchase consideration	
Cash paid	$ 41,536
Non-controlling interest's proportionate share of the recognised amounts of acquiree's identifiable net assets	33,937
	$ 75,473

	July 20, 2015
Fair value of the identifiable assets acquired and liabilities assumed	
Cash	$ 46,637
Other receivables	29,112
Refundable deposits	19,489
Other payables	(19,765)
	$ 75,473

E. The Group recognised a gain of $14,483 as a result of measuring at fair value its 16.29% equity interest in Genuine C&C Inc. held before the business combination.

F. The operating revenue included in the consolidated statement of comprehensive income since April 15, 2015 contributed by Genuine C&C Inc. and since July 20, 2015

contributed by Peng Yu (Shanghai) Digital Technology Co., Ltd. (Peng Yu) was $4,962,816. Genuine C&C and Peng Yu also contributed profit before income tax of $12,426 over the same period. Had Genuine C&C and Peng Yu been consolidated from January 1, 2014, the consolidated statement of comprehensive income and profit before income tax would be as follows:

	Three months ended September 30,	
	2015	2014
Operating revenue	$ 140,469,149	$ 121,808,671
Profit before tax	1,958,986	1,851,283

	Nine months ended September 30,	
	2015	2014
Operating revenue	$ 376,282,468	$ 343,332,497
Profit before tax	5,569,893	5,455,755

(35) Supplemental cash flow information

A. Partial payment of cash from investing activities

	Nine months ended September 30,	
	2015	2014
Acquisition of property, plant and equipment	$ 79,872	$ 79,069
Add: accounts payable at the beginning of period	10,892	-
Less: accounts payable at the end of period	(2,082)	(11,824)
Cash paid during the period for property, plant and equipment	$ 88,682	$ 67,245

B. Fair value information relating to acquisition of subsidiary:

	September 30, 2015
Cash and bank deposit	$ 500,278
Other current assets	1,938,570
Property, plant and equipment	20,920
Intangible assets and other assets	82,569
Other current liabilities	(1,286,283)
Other non-current liabilities	(47,536)
	$ 1,208,518

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Group's shares are widely held so the Company has no ultimate parent and ultimate controlling party.

(2) Significant transactions and balances with related parties

A. Sales of goods:

	Three months ended September 30,	
	2015	2014
Sales of goods		
Others	$ 226,283	$ 264,766
Associates	11,146	45,158
	$ 237,429	$ 309,924

	Nine months ended September 30,	
	2015	2014
Sales of goods		
Others	$ 785,697	$ 661,840
Associates	52,068	125,211
	$ 837,765	$ 787,051

The terms and sales prices with its other related parties were negotiated in consideration of different factors including product, cost, market, competition and other conditions. The collection period was 90 days. Terms and sales prices with associates are in accordance with normal selling prices and terms of collection. Furthermore, as the associate, Genuine C&C Inc., became a consolidated entity of the Group starting from April 15, 2015, sales to Genuine C&C Inc. are disclosed until that date.

B. Purchases of goods:

	Three months ended September 30,	
	2015	2014
Purchases of goods		
Associates	$ 561	$ 9,817
Others	-	242
	$ 561	$ 10,059

	Nine months ended September 30,	
	2015	2014
Purchases of goods		
Associates	$ 10,877	$ 33,561
Others	-	895
	$ 10,877	$ 34,456

The purchase prices for certain associates were negotiated in consideration of different factors including products, market, competition and other conditions, and the products were delivered within 14 days after receipt of prepayments for those products. The purchase prices and terms of payment for other associates and related parties are the same as those for general suppliers.

C. Accounts receivable:

	September 30, 2015	December 31, 2014	September 30, 2014
Receivables from related parties			
Others	$ 316,779	$ 247,708	$ 226,334
Associates	7,097	21,833	15,737
	$ 323,876	$ 269,541	$ 242,071

The receivables from related parties arise mainly from sales of goods. The receivables are due 30 to 90 days after the date of sale. The receivables are unsecured in nature and bear no interest. There is no allowance for doubtful accounts held against receivables from related parties. The receivables from related parties belong to Group 2. The details of the group classification are described in Note 12. (2) C. b) (iii).

D. Other receivables:

	September 30, 2015	December 31, 2014	September 30, 2014
Other receivables:			
Associates	$ 89,109	$ 169,419	$ 234,458
Others	-	-	63
	$ 89,109	$ 169,419	$ 234,521

The above pertain mainly to advance payments.

E. Accounts payable:

	September 30, 2015	December 31, 2014	September 30, 2014
Payables to related parties			
Associates	$ 59	$ 1,913	$ 3,749
Others	-	145	215
	$ 59	$ 2,058	$ 3,964

The payables to related parties arise mainly from purchases of goods. The payables are due 30 to 90 days after the date of purchase. The payables are unsecured in nature and bear no interest.

F. Others:

The Group's donations to other related parties were $1,500, $1,000, $4,500 and $3,350 for the three months and nine months ended September 30, 2015 and 2014, respectively.

(3) Key management compensation

	Three months ended September 30,	
	2015	2014
Salaries and other short-term employee benefits	$ 51,117	$ 41,094
Post-employment benefits	1,048	469
	$ 52,165	$ 41,563

	Nine months ended September 30,	
	2015	2014
Salaries and other short-term employee benefits	$ 130,923	$ 129,250
Post-employment benefits	2,342	3,737
	$ 133,265	$ 132,987

8. PLEDGED ASSETS

Pledged assets (Note 1)	September 30, 2015	December 31, 2014	September 30, 2014	Purpose of Collateral
Other current assets				
-Bank deposits	$ 1,695,018	$ 494,273	$ 399,481	Short-term loans, deposits for litigation and limited impounded account for disposal of accounts receivable
-Time deposits	39,567	85,388	83,235	Short-term loans, security for purchases and limited impounded account for disposal of accounts receivable
Available-for-sale financial assets-non-current (Note 2)	9,014	20,356	16,573	Security for purchases
Property, plant and equipment				
-Land	1,334,667	1,198,057	1,201,439	Long-term and short-term loans, import loans and security for purchases
-Buildings	674,188	654,317	686,473	〃
Other non-current assets				
-Deposit-out	887	3,062	3,026	Tariff security deposit
	$ 3,753,341	$ 2,455,453	$ 2,390,227	

Note 1: The Company held 100% of shares of WPG Investment Co., Ltd., in which 8,999 thousand shares have been pledged for purchases as of September 30, 2015, December 31, 2014 and September 30, 2014.

Note 2: As of September 30, 2015, December 31, 2014 and September 30, 2014, the owned subsidiary - Silicon Application Corporation held 1,133 thousand, 1,133 thousand and 1,133 thousand shares of Kingmax Technology Inc., and 0, 732 thousand and 732 thousand shares of Kingpak Technology Inc., respectively, which have been pledged for purchases.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

In addition to Note 6(6), other commitments were as follows:

(1) Contingencies

Zinwell Corporation has been purchasing chips from the subsidiary - Yosun Industrial Corp. to produce set-top boxes during the period from June 8, 2011 to September 27, 2012. However, Zinwell Corporation's partial products could not start up normally and Zinwell Corporation filed against Yosun Industrial Corp. alleging its chips were defective and claiming for

compensation of $178,633 along with interest from February 13, 2014 to the date of payment. The lawsuit was held in the collegiate panel on February 26, 2015, and the collegiate panel has required Zinwell Corporation to hire a professional institution to appraise the chips of Yosun Industrial Corp. A judgement will be rendered when the appraisal is complete. As of November 9, 2015, Taiwan Shilin District Court ruled that Zinwell Corporation's claim had a flaw since Zinwell could not prove the chips as defective, and thus, denied Zinwell Corporation's claim and application for provisional execution.

(2) Commitments

A. Capital commitments

Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	September 30, 2015
Property, plant and equipment and intangible assets	$ 21,199

B. Operating lease commitments and building management fee agreements

The future aggregate minimum payments under operating leases and building management fee agreements are as follows:

	September 30, 2015
Not later than one year	$ 433,449
Later than one year but not later than five years	951,574
Later than five years	164,227
	$ 1,549,250

C. The Group's letters of credit issued but not negotiated are as follows:

	September 30, 2015
$	815,763
USD	268,395,000

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital risk management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or manage operating capital effectively to reduce debt.

(2) Financial instruments

A. Fair value information of financial instruments

a) Except those in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties), other financial assets, refundable deposits, short-term loans, commercial papers payable, notes and accounts payable (including related parties), other payables, long-term loans-current portion, bonds payable, long-term loans and deposits received) are approximate to their fair value. Fair value information of financial instruments measured at fair value is provided in Note 12(3).

	September 30, 2015			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial assets:				
Equity and investments in bonds without active markets:				
Financial assets measured at cost - non-current	$ 453,953	$ -	$ -	$ -
Investments in bonds without active markets - non-current	5,000	-	-	5,000
	$ 458,953	$ -	$ -	$ 5,000

	December 31, 2014		September 30, 2014	
	Book value	Fair value	Book value	Fair value
Financial assets:				
Equity and investments in bonds without active markets:				
Financial assets measured at cost-current	$ 3,497	$ -	$ 6,897	$ -
Financial assets measured at cost - non-current	395,496	-	484,485	-
Investments in bonds without active makets-non-current	5,000	5,000	5,000	5,000
	$ 403,993	$ 5,000	$ 496,382	$ 5,000

b) The methods and assumptions of fair value measurement are as follows:

i. Investments in debt instruments without active market: If recent transaction prices or market quotes are available, the fair value is based on such information. If there is no quoted market price available, the fair value is determined by using valuation

techniques and calculated as the present value of the estimated cash flows.

ii. Convertible debentures payable:

Regarding the convertible bonds issued by the Group, the coupon rate is approximate to the current market rate. Therefore, the fair value is estimated using the present value of the expected cash flows and approximate to the book value.

B. Financial risk management policies

a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance. The Group uses derivative financial instruments to hedge certain risk exposures (see Note 6(2)).

b) Risk management is carried out by each central treasury department (Group treasury) under policies approved by the board of directors. The Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units.

C. Significant financial risks and degrees of financial risks

a) Market risk

<u>Foreign exchange risk</u>

i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD and RMB. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The group companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. To manage the foreign exchange risk arising from future commercial transactions and recognised assets and liabilities, entities in the Group use forward foreign exchange contracts, transacted with treasury department. Foreign exchange risk arises when future commercial transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency.

iii. The Group adopts the forward foreign contract to hedge recognised foreign currency assets and liabilities and reduce fair value risk arising from change in foreign exchange. In order to reduce foreign exchange risk, the Group monitored foreign exchange changes and established stop-loss points.

iv. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: local common currency). The information on

assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	September 30, 2015		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
Foreign currency: functional currency			
Financial assets			
Monetary items			
USD：TWD	$ 886,247	32.87	$ 29,130,935
USD：RMB	14,853	6.35	488,213
USD：HKD	35,678	7.75	1,172,734
USD：KRW	20,764	1,175.82	682,526
USD：JPY	38,845	120.01	1,276,835
USD：MYR	3,371	4.44	110,802
RMB：USD	421,832	0.16	2,183,402
HKD：NTD	27,467	4.24	116,488
HKD：USD	84,202	0.13	357,102
Non-monetary items			
USD：TWD	341,505	32.87	11,225,269
RMB：USD	383,752	0.16	1,986,300
JPY ：USD	857,197	0.01	234,786
INR ：USD	636,494	0.02	319,218
KRW：TWD	11,846,374	0.03	331,165
HKD：USD	299,568	0.13	1,270,469
Financial liabilities			
Monetary items			
USD：TWD	921,680	32.87	30,295,623
USD：RMB	84,102	6.35	2,764,442
USD：KRW	28,167	1,175.82	925,863
USD：JPY	38,369	120.01	1,261,182
USD：MYR	7,424	4.44	244,039
USD：THB	1,073	36.47	35,256
USD：INR	6,463	65.54	212,444
HKD：USD	72,816	0.13	308,814
RMB：USD	76,002	0.16	393,386
SGD：USD	6,021	0.70	139,091
EUR：TWD	2,811	36.77	103,384

	December 31, 2014		
	Foreign Currency Amount (In Thousands)	Exchange rate	Book Value (NTD)
Foreign currency: functional currency			
Financial assets			
Monetary items			
USD：TWD	$ 915,675	31.65	$ 28,981,127
USD：HKD	35,646	7.76	1,128,206
USD：KRW	15,020	1,082.98	475,389
USD：JPY	29,540	119.61	934,931
USD：MYR	6,220	3.50	196,858
RMB：USD	398,566	0.16	2,029,497
HKD：USD	39,132	0.13	159,659
Non-monetary items			
USD：TWD	309,463	31.65	9,794,490
RMB：USD	275,979	0.16	1,405,283
JPY ：USD	563,329	0.01	149,057
INR ：USD	639,296	0.02	320,433
KRW：TWD	10,522,645	0.03	307,524
HKD：USD	282,179	0.13	1,151,292
Financial liabilities			
Monetary items			
USD：TWD	861,293	31.65	27,259,915
USD：RMB	59,230	6.22	1,874,633
USD：KRW	16,306	1,082.98	516,097
USD：JPY	30,504	119.61	965,441
USD：INR	6,694	63.15	211,881
USD：MYR	5,379	3.50	170,234
RMB：USD	110,565	0.16	562,996
SGD：USD	6,100	0.76	146,030

	September 30, 2014		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
Foreign currency: functional currency			
Financial assets			
Monetary items			
USD：TWD	$ 775,287	30.42	$ 23,584,229
USD：RMB	3,561	6.17	108,322
USD：HKD	35,374	7.76	1,076,079
USD：KRW	18,463	1,047.16	561,632
USD：JPY	20,256	109.42	616,201
USD：MYR	3,579	3.28	108,871
HKD：USD	46,387	0.13	181,744
RMB：USD	390,712	0.16	1,927,774
Non-monetary items			
USD：TWD	256,004	30.42	7,787,653
RMB：USD	276,586	0.16	1,364,673
JPY：USD	567,494	0.01	157,763
INR：USD	645,165	0.02	319,796
KRW：TWD	9,783,027	0.03	284,197
Financial liabilities			
Monetary items			
USD：TWD	754,765	30.42	22,959,965
USD：RMB	69,354	6.17	2,109,747
USD：KRW	19,019	1,047.16	578,547
USD：JPY	19,713	109.42	599,663
USD：INR	5,312	61.37	161,605
USD：MYR	5,955	3,28	181,150
USD：THB	5,604	32.36	170,461
RMB：USD	84,248	0.16	415,678
SGD：USD	6,027	0.79	144,040

v. The total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months and nine months ended September 30, 2015 and 2014 amounted ($27,339), $13,128, ($14,455) and $20,426, respectively.

vi. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Nine months ended September 30, 2015		
	Sensitivity Analysis		
	Extent of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Profit or Loss
Foreign currency: functional currency			
Financial assets			
Monetary items			
USD：TWD	1%	$ 291,309	$ -
USD：RMB	1%	4,882	-
USD：HKD	1%	11,727	-
USD：KRW	1%	6,825	-
USD：JPY	1%	12,768	-
USD：MYR	1%	1,108	-
RMB：USD	1%	21,834	-
HKD：TWD	1%	1,165	-
HKD：USD	1%	3,571	-
Financial liabilities			
Monetary items			
USD：TWD	1%	302,956	-
USD：RMB	1%	27,644	-
USD：KRW	1%	9,259	-
USD：JPY	1%	12,612	-
USD：MYR	1%	2,440	-
USD：THB	1%	353	-
USD：INR	1%	2,124	-
HKD：USD	1%	3,088	-
RMB：USD	1%	3,934	-
SGD：USD	1%	1,391	-
EUR：TWD	1%	1,034	-

	Nine months ended September 30, 2014		
	Sensitivity Analysis		
	Extent of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Profit or Loss
Foreign currency: functional currency			
Financial assets			
Monetary items			
USD：TWD	1%	$ 235,842	$ -
USD：RMB	1%	1,073	-
USD：HKD	1%	10,668	
USD：KRW	1%	5,639	-
USD：JPY	1%	6,486	-
USD：	1%	1,089	-
HKD：USD	1%	1,800	-
RMB：USD	1%	19,090	-
Financial liabilities			
Monetary items			
USD：TWD	1%	229,600	-
USD：RMB	1%	20,897	-
USD：KRW	1%	5,808	-
USD：JPY	1%	6,312	-
USD：INR	1%	1,624	-
USD：MYR	1%	1,811	-
USD：THB	1%	1,683	-
RMB：USD	1%	4,116	-
SGD：USD	1%	1,426	-

Price risk

- The Group is exposed to equity securities price risk because of investments held by the Group and classified on the consolidated balance sheet either as available-for-sale or at fair value through profit or loss. The Group is not exposed to commodity price risk. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio.
- The Group's investments in equity securities comprise domestic listed and unlisted stocks. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, post-tax profit for the nine months ended September 30, 2015 and 2014 would have increased/decreased by $321 and $137, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by $3,573 and $1,570 as a result of gains/losses on equity

securities classified as available-for-sale, respectively.

Interest rate risk

- The Group's interest rate risk arises from short-term and long-term borrowings (including long-term liabilities due within a year), commercial papers payable and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rates. Borrowings issued at fixed rates expose the Group to fair value interest rate risk. The Group's borrowings were mainly in fixed rate instruments. During the nine months ended September 30, 2015 and 2014, the Group's borrowings at variable rate were mainly denominated in the NTD and USD.
- At September 30, 2015 and 2014, if interest rates on borrowings had been 1% higher with all other variables held constant, post-tax profit for the nine months ended September 30, 2015 and 2014 would have been $91,863 and $87,501 lower/higher, respectively, mainly as a result of higher interest expense on floating rate borrowings.

b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings. The utilisation of credit limits is regularly monitored. Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures to customers, including outstanding receivables and committed transactions. For banks and financial institutions, only rated parties with good ratings are accepted.

ii. No credit limits were exceeded during the nine months ended September 30, 2015 and 2014, and management does not expect any significant losses from non-performance by these counterparties.

iii. The credit quality of accounts receivable that were neither past due nor impaired was in the following categories based on the Group's Credit Quality Control Policy:

	September 30, 2015	December 31, 2014	September 30, 2014
Group 1	$ 36,258,019	$ 37,121,508	$ 33,046,708
Group 2	48,144,549	36,775,902	40,221,244
	$ 84,402,568	$ 73,897,410	$ 73,267,952

Group 1: Includes customers with current ratio, liability ratio and earnings, etc. over a certain range with comprehensive consideration.

Group 2: Excluding the customers in Group 1.

iv. The ageing analysis of accounts receivable that were past due is as follows:

	September 30, 2015	December 31, 2014	September 30, 2014
Accounts receivable			
0~30 days	$ 3,552,659	$ 2,721,699	$ 3,069,002
31~60 days	238,616	1,679,885	207,249
61~90 days	440,024	393,939	245,893
91~120 days	168,930	169,054	32,669
121~150 days	125,836	134,473	57,767
151~180 days	67,711	22,661	50,563
Over 180 days	244,388	287,936	275,855
	$ 4,838,164	$ 5,409,647	$ 3,938,998

v. The movement analysis of financial assets that had been impaired is as follows:

	2015	2014
	Group provision	Group provision
At January 1	$ 554,967	$ 572,834
Effect of consolidated entities	20,830	-
Provision for impairment	294,014	74,101
Reclassified as other receivables	-	(8,691)
Reclassified as overdue receivables	(389,409)	(14,568)
Write-offs during the period	(24,879)	(31,030)
Cumulative translation adjustments	29,267	(5,338)
At September 30	$ 484,790	$ 587,308

vi. As of September 30, 2015, December 31, 2014 and September 30, 2014, the maximun exposure amount of credit risk is the book value of each type of accounts receivable.

c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group. Each treasury department monitors rolling forecasts of the liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans and covenant compliance.

ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

September 30, 2015	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term loans	$ 53,550,894	$ -	$ -	$ -
Commercial papers payable	4,618,000	-	-	-
Financial liabilities measured at fair value through profit or loss	8,424	-	-	-
Notes payable	883,788	-	-	-
Accounts payable	55,126,956	-	-	-
Accounts payable-related parties	59	-	-	-
Other payables	6,052,386	-	-	-
Bonds payable	6,000,000	-	-	-
Long-term loans (including current portion)	4,615,649	4,780,506	2,596,310	340,651

December 31, 2014

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term loans	$ 45,596,304	$ -	$ -	$ -
Commercial papers payable	4,090,000	-	-	-
Financial liabilities measured at fair value through profit or loss	10,176			
Notes payable	438,529	-	-	-
Accounts payable	40,710,731	-	-	-
Accounts payable - related parties	2,058	-	-	-
Other payables	4,927,500	-	-	-
Bonds payable	-	-	6,000,000	-
Long-term loans (including current portion)	3,507,054	3,661,753	4,413,974	386,477

September 30, 2014

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term loans	$ 44,015,713	$ -	$ -	$ -
Commercial papers payable	4,990,000	-	-	-
Financial liabilites measured at fair value through profit or loss	9,181	-	-	-
Notes payable	506,301	-	-	-
Accounts payable	45,688,141	-	-	-
Accounts payable - related parties	3,964	-	-	-
Other payables	4,639,460	-	-	-
Bonds payable	-	-	6,000,000	-
Long-term loans (including current portion)	511,745	2,863,727	4,447,873	18,672

Derivative financial liabilities:

As of September 30, 2015, December 31, 2014 and September 30, 2014, derivative financial liabilities that the Group operated are all due within a year.

iii. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

A. Details of the fair value of the Group's financial assets and financial liabilities not measured at fair value are provided in Note 12(2)A. Details of the fair value of the Group's investment property measured at cost are provided in Note 6(12).

B. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Inputs that are quoted prices (unadjusted) in active markets for identical assets or liabilities. A market is regarded as active if it meets all the following conditions: the items traded in the market are homogeneous; willing buyers and sellers can normally be found at any time; and prices are available to the public. The fair value of the Group's investment in listed stocks is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices). The fair value of the Group's investment in emerging stocks, publicly traded equity investment, forward exchange and swap contracts is included in Level 2.

Level 3: Inputs for the asset or liability that are not based on observable market data. The

fair value of the Group's investment in equity investment without active market is included in Level 3.

C. The related information on financial and non-financial instruments measured at fair value by level on the basis on the nature, characteristics and risks of the assets and liabilities at September 30, 2015, December 31, 2014 and September 30, 2014 is as follows:

September 30, 2015	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 32,059	$ -	$ -	$ 32,059
Forward exchange contracts	-	22,259	-	22,259
Available-for-sale financial assets				
Equity securities	273,762	76,825	6,684	357,271
	$ 305,821	$ 99,084	$ 6,684	$ 411,589
Liabilities				
Recurring fair value measurements				
Forward exchange contracts	$ -	$ 8,424	$ -	$ 8,424

December 31, 2014	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 13,794	$ -	$ -	$ 13,794
Forward exchange contracts	-	1,919	-	1,919
Available-for-sale financial assets				
Equity securities	343,687	112,182	6,684	462,553
	$ 357,481	$ 114,101	$ 6,684	$ 478,266
Liabilities				
Recurring fair value measurements				
Forward exchange contracts	$ -	$ 10,176	$ -	$ 10,176

September 30, 2014	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 13,748	$ -	$ -	$ 13,748
Forward exchange contracts	-	1,349	-	1,349
Available-for-sale financial assets				
Equity securities	43,727	106,623	6,684	157,034
	$ 57,475	$ 107,972	$ 6,684	$ 172,131
Liabilities:				
Recurring fair value measurements				
Forward exchange contracts	$ -	$ 9,181	$ -	$ 9,181

D. The methods and assumptions the Group used to measure fair value are as follows:

(a) The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares
Market quoted price	Closing price

(b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques widely accepted in financial management.

(c) When assessing non-standard and low-complexity financial instruments, for example, foreign exchange swap contracts, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

(d) Forward exchange contracts are usually valued based on the current forward exchange rate.

(e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

(f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the

Group's credit quality.

E. For the nine months ended September 30, 2015 and 2014, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the nine months ended September 30, 2015 and 2014:

	2015	2014
At January 1	$ 6,684	$ 6,684
Losses recognised in profit or loss	-	-
At September 30	$ 6,684	$ 6,684

G. For the nine months ended September 30, 2015 and 2014, there was no transfer into or out from Level 3.

H. Finance and accounting segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions and frequently reviewed.

Finance and accounting department sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensure compliance with the related requirements in IFRS. The related valuation results are reported to management monthly. Management is responsible for managing and reviewing valuation processes.

I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at September 30, 2015	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity:					
Equity investment without active market	$ 6,684	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value

J. The Group has carefully assessed the valuation models and assumptions used to measure fair value; therefore, the fair value measurement is reasonable. However, use of different valuation models or assumptions may result in different measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			September 30, 2015			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Net asset value	± 1%	$ -	$ -	$ 67	$ 67

			December 31, 2014			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Net asset value	± 1%	$ -	$ -	$ 67	$ 67

			September 30, 2014			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Net asset value	± 1%	$ -	$ -	$ 67	$ 67

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

The disclosure information of the investee copmanies was based partly on their unreviewed financial statements. In addition, the transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements.

A. Loans to others: Pleasse refer to table 1.

B. Provision of endorsements and guarantees to others: Please refer to table 2.

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.

D. Aggregate purchases or sales of the same securities reaching $300 million or 20% of paid-in capital or more: Please refer to table 4.

E. Acquisition of real estate reaching $300 million or 20% of paid-in capital or more: None.

F. Disposal of real estate reaching $300 million or 20% of paid-in capital or more: None.

G. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 5.

H. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 6.

I. Derivative financial instruments undertaken during the reporting periods: Please see Notes 6 and 12(3).

J. Significant inter-company transactions during the reporting periods: Please refer to table 7.

(2) Disclosure information of investee companies

The disclosure information of the investee companies was based partly on their unreviewed financial statements. In addition, the transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements.

Names, locations and other information of investee companies (including investees in Minland China): Please refer to table 8.

(3) Information on investments in Mainland China

The disclosure information of the investee companies was based partly on their unreviewed financial statements. In addition, the transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements.

A. Basic information: Please refer to table 9.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area.

Any of the following significant transactions with investee companies in the Mainland Area, either directly or indirectly through a third area, and their prices, payment terms, and unrealized gains or losses: Information on significant transactions of the Company and subsidiary and investee company in Mainland China as of and for the nine months ended September 30, 2015 is provided in Note(1)J.

14. OPERATING SEGMENT INFORMATION

1) General information

The Group is mainly engaged in the import and export of electronic components. The products include CPU, analog IC, discrete IC, logic IC, DRAM, Flash, optical component, etc. The chief operating decision-maker evaluates performance based on the separate net income of sub-groups, which includes World Peace Industrial Co., Ltd. and its subsidiaries, Silicon Application Corp. and its subsidiaries, Asian Information Technology Inc. and its subsidiaries, Yosun Industrial Corp. and its subsidiaries and others.

2) Measurement of segment information

The Group's chief operating decision-maker uses the net income as basis for assessing the performance of the Group's operating segments.

3) Information on segment profit (loss) and assets

A. The net income reported to the chief operating decision-maker is measured in a manner consistent with revenues, costs and expenses in the statement of comprehensive income. As a result, reconciliation is not needed.

B. The segment information of the reportable segments provided to the chief operating decision-maker for the nine months ended September 30, 2015 and 2014 is as follows:

Three months ended September 30, 2015:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Genuine C&C Inc. and its subsidiaries (Note)	Others	Eliminations	Total
Revenue from external customers	$ 62,044,132	$ 16,784,183	$ 22,027,654	$ 26,847,650	$ 2,668,346	$ 10,097,184	$ -	$140,469,149
Revenue from internal customers	2,978,404	983,743	385,453	2,692,863	928	901,365	(7,942,755)	-
Total revenue	$ 65,022,536	$ 17,767,926	$ 22,413,107	$ 29,540,513	$ 2,669,274	$ 10,998,549	($ 7,942,755)	$140,469,149
Segment profit (loss)	$ 1,406,884	$ 425,179	$ 632,858	$ 371,219	$ 46,596	($ 130,266)	$ 771,239	$ 3,523,709
Net income	$ 865,621	$ 335,547	$ 337,279	$ 202,175	($ 1,838)	($ 111,602)	($ 9,285)	$ 1,617,897

Three months ended September 30, 2014:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Others	Eliminations	Total
Revenue from external customers	$ 50,063,635	$ 14,959,294	$ 17,801,969	$ 29,030,517	$ 7,493,413	$ -	$ 119,348,828
Revenue from internal customers	1,996,887	805,614	379,996	1,638,087	87,658	(4,908,242)	-
Total revenue	$ 52,060,522	$ 15,764,908	$ 18,181,965	$ 30,668,604	$ 7,581,071	($ 4,908,242)	$ 119,348,828
Segment profit (loss)	$ 1,205,400	$ 365,532	$ 493,805	$ 806,381	($ 300,045)	$ 718,884	$ 3,289,957
Net income	$ 772,388	$ 217,919	$ 266,627	$ 310,190	$ 6,895	($ 15,543)	$ 1,558,476

Nine months ended September 30, 2015:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Genuine C&C Inc. and its subsidiaries (Note)	Others	Eliminations	Total
Revenue from external customers	$ 159,245,762	$ 46,219,743	$ 58,259,729	$ 78,825,113	$ 4,961,872	$ 25,423,568	$ -	$372,935,787
Revenue from internal customers	7,384,640	2,561,640	1,074,408	7,168,961	944	2,265,772	(20,456,364)	-
Total revenue	$ 166,630,402	$ 48,781,383	$ 59,334,137	$ 85,994,074	$ 4,962,816	$ 27,689,340	($ 20,456,364)	$372,935,787
Segment profit (loss)	$ 3,733,270	$ 1,198,386	$ 1,744,976	$ 1,441,610	$ 79,216	($ 560,318)	$ 2,135,941	$ 9,773,081
Net income	$ 2,276,079	$ 763,544	$ 887,489	$ 723,083	($ 3,615)	($ 97,292)	($ 367,966)	$ 4,181,322

Nine months ended September 30, 2014:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Others	Eliminations	Total
Revenue from external customers	$ 139,609,603	$ 48,466,352	$ 46,790,030	$ 83,726,495	$ 16,803,760	$ -	$ 335,396,240
Revenue from internal customers	2,454,694	2,152,477	904,480	5,342,661	2,251,251	(13,105,563)	-
Total revenue	$ 142,064,297	$ 50,618,829	$ 47,694,510	$ 89,069,156	$ 19,055,011	($ 13,105,563)	$ 335,396,240
Segment profit (loss)	$ 3,516,239	$ 1,196,337	$ 1,405,593	$ 2,369,217	($ 609,138)	$ 1,495,062	$ 9,373,310
Net income	$ 2,127,210	$ 658,001	$ 702,790	$ 938,699	$ 27,025	$ 13,204	$ 4,466,929

Note: As the Company acquired Genuine C&C Inc. on April 15, 2015, the period of disclosure is from April 16 to September 30, 2015.

WPG Holdings Limited and Subsidiaries

Loans to others

Nine months ended September 30, 2015

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2015	Balance at September 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
1	Genuine C&C (South Asia) Pte. Ltd.	World Peace International Pte. Ltd.	Other receivables - related parties	Y	$ 65,740	$ -	$ -	-	Working capital	-	Operation	-	None	-	$ 118,605	$ 118,605	Note 3
1	Genuine C&C (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	Other receivables - related parties	Y	65,740	65,740	52,592	1.85	Working capital	-	Operation	-	None	-	118,605	118,605	Note 3
2	World Peace International (South Asia) Pte. Ltd.	WPI International (Hong Kong) Limited	Other receivables - related parties	Y	1,314,800	1,314,800	1,150,450	1.85	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
2	World Peace International (South Asia) Pte. Ltd.	World Peace International Pte. Ltd.	Other receivables - related parties	Y	328,700	328,700	-	-	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
2	World Peace International (South Asia) Pte. Ltd.	WPG Americas Inc.	Other receivables - related parties	Y	788,880	525,920	509,485	2.97	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
2	World Peace International (South Asia) Pte. Ltd.	WPG China Inc.	Other receivables - related parties	Y	657,400	328,700	328,700	2.79	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
2	World Peace International (South Asia) Pte. Ltd.	WPG South Asia Pte. Ltd.	Other receivables - related parties	Y	164,350	164,350	-	-	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
2	World Peace International (South Asia) Pte. Ltd.	Yosun Singapore Pte. Ltd.	Other receivables - related parties	Y	493,050	164,350	-	-	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
2	World Peace International (South Asia) Pte. Ltd.	WPG Korea Co., Ltd.	Other receivables - related parties	Y	98,610	-	-	-	Working capital	-	Operation	-	None	-	5,364,744	5,364,744	Note 3
3	World Peace International Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	Other receivables - related parties	Y	65,740	65,740	39,444	1.85	Working capital	-	Operation	-	None	-	2,396,191	2,396,191	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2015	Balance at September 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
4	WPI Investment Holding (BVI) Company Limited	WPI International (Hong Kong) Limited	Other receivables - related parties	Y	$ 92,036	$ -	$ -	-	Working capital	-	Operation	-	None	-	$ 13,204,310	$ 13,204,310	Note 7
5	AIO Component Co., Limited	WPI International Trading (Shanghai) Ltd.	Other receivables - related parties	Y	51,760	51,760	51,760	2.80	Working capital	-	Operation	-	None	-	61,268	61,268	Note 7
6	AECO Technology Co., Ltd.	World Peace Industrial Co., Ltd.	Other receivables - related parties	Y	700,000	400,000	73,000	1.55	Working capital	-	Operation	-	None	-	446,833	446,833	Note 2
7	AECO Electronic Co., Ltd.	WPG China Inc.	Other receivables - related parties	Y	98,610	-	-	-	Working capital	-	Operation	-	None	-	793,104	793,104	Note 7
7	AECO Electronic Co., Ltd.	WPI International (Hong Kong) Limited	Other receivables - related parties	Y	772,445	739,575	663,974	2.12	Working capital	-	Operation	-	None	-	793,104	793,104	Note 7
8	AECO Electronic (Ningbo) Co., Ltd.	WPI International Trading (Shanghai) Ltd.	Other receivables - related parties	Y	46,584	46,584	46,584	2.80	Working capital	-	Operation	-	None	-	64,061	64,061	Note 7
9	WPI International Trading (Shanghai) Ltd.	Hubei Xinsheng Technology Investment Management Co., Ltd.	Other receivables - related parties	Y	67,288	-	-	-	Working capital	-	Operation	-	None	-	132,076	330,191	Note 7
10	WPI International (Hong Kong) Limited	WPG C&C Limited.	Other receivables - related parties	Y	1,643,500	1,643,500	910,499	2.12	Working capital	-	Operation	-	None	-	13,157,547	13,157,547	Note 7
10	WPI International (Hong Kong) Limited	WPI International Trading (Shanghai) Ltd.	Other receivables - related parties	Y	98,610	-	-	-	Working capital	-	Operation	-	None	-	13,157,547	13,157,547	Note 7
10	WPI International (Hong Kong) Limited	Long-Think International (Hong Kong) Limited	Other receivables - related parties	Y	443,745	443,745	239,951	2.12	Working capital	-	Operation	-	None	-	13,157,547	13,157,547	Note 7
10	WPI International (Hong Kong) Limited	AIO Components Company Limited	Other receivables - related parties	Y	213,655	-	-	-	Working capital	-	Operation	-	None	-	13,157,547	13,157,547	Note 7
10	WPI International (Hong Kong) Limited	WPG China Inc.	Other receivables - related parties	Y	98,610	-	-	-	Working capital	-	Operation	-	None	-	13,157,547	13,157,547	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2015	Balance at September 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
10	WPI International (Hong Kong) Limited	WPG Gain Tune Ltd.	Other receivables - related parties	Y	$ 1,150,450	$ 1,150,450	$ 585,086	2.12	Working capital	-	Operation	-	None	-	$ 5,263,019	$ 13,157,547	Note 7
11	World Peace Industrial Co., Ltd.	Long-Think International Co., Ltd.	Other receivables - related parties	Y	124,906	124,906	75,601	1.85	Working capital	-	Operation	-	None	-	4,209,639	8,419,278	Note 6
11	World Peace Industrial Co., Ltd.	WPG China Inc.	Other receivables - related parties	Y	1,077,140	714,820	-	-	Working capital	-	Operation	-	None	-	4,209,639	8,419,278	Note 6
12	Longview Technology Inc.	Long-Think International Co., Ltd.	Other receivables - related parties	Y	160,000	80,000	63,400	1.85	Working capital	-	Operation	-	None	-	242,944	242,944	Note 2
13	SILICON APPLICATION (B.V.I.) CORP.	Silicon Application Corp.	Other receivables - related parties	Y	1,281,930	1,281,930	1,281,930	1.00	Working capital	-	Operation	-	None	-	1,311,844	3,279,609	Note 7
13	SILICON APPLICATION (B.V.I.) CORP.	WPG Korea Co., Ltd.	Other receivables - related parties	Y	82,175	82,175	82,175	2.20	Working capital	-	Operation	-	None	-	3,279,609	3,279,609	Note 7
14	Silicon Application Company Limited	Silicon Application Corp.	Other receivables - related parties	Y	723,140	723,140	723,140	1.00	Working capital	-	Operation	-	None	-	728,445	1,821,114	Note 7
14	Silicon Application Company Limited	WPG China Inc.	Other receivables - related parties	Y	262,960	262,960	262,960	2.80	Working capital	-	Operation	-	None	-	1,821,114	1,821,114	Note 7
14	Silicon Application Company Limited	WPG China (SZ) Inc.	Other receivables - related parties	Y	65,740	65,740	65,740	2.80	Working capital	-	Operation	-	None	-	1,821,114	1,821,114	Note 7
14	Silicon Application Company Limited	Dstar Electronic Company Limited	Other receivables - related parties	Y	23,009	23,009	23,009	1.00	Working capital	-	Operation	-	None	-	1,821,114	1,821,114	Note 7
14	Silicon Application Company Limited	WPG Gain Tune Ltd.	Other receivables - related parties	Y	525,920	525,920	525,920	2.12	Working capital	-	Operation	-	None	-	728,445	1,821,114	Note 7
15	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	Other receivables - related parties	Y	346,792	346,792	346,792	2.80	Working capital	-	Operation	-	None	-	397,172	397,172	Note 7
15	Yosun Shanghai Corp. Ltd.	WPG China Inc.	Other receivables - related parties	Y	77,640	-	-	-	Working capital	-	Operation	-	None	-	397,172	397,172	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2015	Balance at September 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
16	Yosun Industrial Corp.	WPG China Inc.	Other receivables - related parties	Y	$ 394,440	$ 197,220	$ 197,220	2.35	Working capital	-	Operation	-	None	-	$ 2,417,204	$ 4,834,409	Note 6
16	Yosun Industrial Corp.	Yosun Singapore Pte. Ltd.	Other receivables - related parties	Y	328,700	328,700	-	-	Working capital	-	Operation	-	None	-	2,417,204	4,834,409	Note 6
17	Giatek Corp., Ltd.	Yosun Hong Kong Corp. Ltd.	Other receivables - related parties	Y	986,100	821,750	821,750	1.20	Working capital	-	Operation	-	None	-	1,178,804	1,178,804	Note 4
18	Yosun South China Corp. Ltd.	WPG China (SZ) Inc.	Other receivables - related parties	Y	196,688	196,688	196,688	2.80	Working capital	-	Operation	-	None	-	222,640	222,640	Note 7
19	Sertek Limited	Yosun Hong Kong Corp. Ltd.	Other receivables - related parties	Y	338,561	338,561	338,561	1.20	Working capital	-	Operation	-	None	-	455,364	455,364	Note 7
20	Sertek Incorporated	Yosun Hong Kong Corp. Ltd.	Other receivables - related parties	Y	493,050	493,050	493,050	2.20	Working capital	-	Operation	-	None	-	577,302	577,302	Note 2
21	Apache Communication Inc.	WPG China Inc.	Other receivables - related parties	Y	65,740	-	-	-	Working capital	-	Operation	-	None	-	439,317	702,908	Note 5
21	Apache Communication Inc.	Frontek Technology Corporation	Other receivables - related parties	Y	164,350	-	-	-	Working capital	-	Operation	-	None	-	439,317	702,908	Note 5
22	Asian Information Technology Inc.	Apache Communication Inc.	Other receivables - related parties	Y	262,960	262,960	262,960	1.39	Working capital	-	Operation	-	None	-	1,448,423	2,317,477	Note 5
23	Pernas Electronics Co., Ltd.	Silicon Application Corp.	Other receivables - related parties	Y	300,000	-	-	-	Working capital	-	Operation	-	None	-	413,786	413,786	Note 2
24	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	Other receivables - related parties	Y	200,000	150,000	150,000	1.37	Working capital	-	Operation	-	None	-	212,958	212,958	Note 2
25	Richpower Electronic Devices Co., Limited	World Peace Industrial Co., Ltd.	Other receivables - related parties	Y	328,700	-	-	-	Working capital	-	Operation	-	None	-	662,765	1,656,912	Note 7
25	Richpower Electronic Devices Co., Limited	WPG Korea Co., Ltd.	Other receivables - related parties	Y	164,350	164,350	164,350	2.69	Working capital	-	Operation	-	None	-	1,656,912	1,656,912	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2015	Balance at September 30, 2015	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
26	Richpower Electronic Devices Pte Ltd.	Yosun Singapore Pte. Ltd.	Other receivables - related parties	Y	$ 230,090	$ 230,090	$ 190,646	1.85	Working capital	-	Operation	-	None	-	$ 447,524	$ 447,524	Note 9
27	WPG South Asia Pte. Ltd.	WPG Korea Co., Ltd.	Other receivables - related parties	Y	493,050	295,830	180,785	2.46	Working capital	-	Operation	-	None	-	1,230,578	1,230,578	Note 3
27	WPG South Asia Pte. Ltd.	Yosun Singapore Pte. Ltd.	Other receivables - related parties	Y	394,440	164,350	164,350	1.85	Working capital	-	Operation	-	None	-	1,230,578	1,230,578	Note 3
27	WPG South Asia Pte. Ltd.	WPG Americas Inc.	Other receivables - related parties	Y	98,610	98,610	-	-	Working capital	-	Operation	-	None	-	1,230,578	1,230,578	Note 3
27	WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	Other receivables - related parties	Y	262,960	262,960	230,090	1.85	Working capital	-	Operation	-	None	-	1,230,578	1,230,578	Note 3
28	Apache Korea Corp.	WPG Korea Co., Ltd.	Other receivables - related parties	Y	67,092	67,092	67,092	2.50	Working capital	-	Operation	-	None	-	75,461	75,461	Note 1
29	WPG Gain Tune Ltd.	WPI International (Hong Kong) Limited	Other receivables - related parties	Y	98,610	-	-	-	Working capital	-	Operation	-	None	-	13,065	13,065	Note 2
30	WPG China Inc.	WPI International Trading (Shanghai) Ltd.	Other receivables - related parties	Y	25,880	25,880	-	-	Working capital	-	Operation	-	None	-	2,242,326	2,242,326	Note 7
30	WPG China Inc.	WPG China (SZ) Inc.	Other receivables - related parties	Y	561,620	319,630	164,350	2.80	Working capital	-	Operation	-	None	-	2,242,326	2,242,326	Note 7
31	WPG China (SZ) Inc.	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Other receivables - related parties	Y	77,640	77,640	77,640	4.60	Working capital	-	Operation	-	None	-	208,101	520,253	Note 7

Note 1: Accumulated financing activities and the individual limit to any company or person should not be in excess of 100% of creditors' net assets.

Note 2: Accumulated financing activities to any company or person should not be in excess of 40% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, financing activities to a single company should not be in excess of 40% of creditor's net assts.

Note 3: (1) For those borrowers which are not 100% held investee company, the individual limit amount and the accumulated financing activities to those borrowers should not be in excess of 40% of the creditor's net assets.

(2) For those borrowers which are 100% held investee company, the individual limit amount and the accumulated financing activities to those borrowers should not be in excess of 200% of the creditor's net assets.

(3) The total limit of (1) and (2) should not exceed 200% of the creditor's net assets.

Note 4: Accumulated financing activities to any company or person should not be in excess of 100% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 100% of creditor's net assets. For borrower not fulfilling said

criteria, the limit should not exceed 10% of the creditor's net assets.

Note 5: Accumulated financing activities to any company or person should not be in excess of 40% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, financing activities to a single company should not be in excess of 25% of creditor's assets.

(3) The financing activities to an overseas company which is 100% directly or indirectly held by the creditor should not be restricted by (1) and (2).

Note 6: Accumulated financing activities to any company or person should not be in excess of 40% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, financing activities to a single company should not be in excess of 20% of creditor's assets.

Note 7: Accumulated financing activities to any company or person should not be in excess of 100% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 100% of creditor's net assets. For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

Note 8: Accumulated financing activities to any company or person should not be in excess of 200% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 100% of creditor's net assets. For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

Note 9: Accumulated financing activities to any company or person should not be in excess of 200% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 100% of creditor's net assets. For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

WPG Holdings Limited and Subsidiaries

Provision of endorsements and guarantees to others

Nine months ended September 30, 2015

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

Number	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2015	Outstanding endorsement/ guarantee amount at September 30, 2015	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	Note 1	$ 23,428,039	$ 181,902	$ 95,635	$ 95,635	$ 95,635	0.20	$ 23,428,039	Y			Notes 4 and 5
0	WPG Holdings Limited	RichPower Electronic Devices Co., Limited	Note 1	23,428,039	700,000	-	-	-	-	23,428,039	Y			Note 4
1	World Peace International Pte. Ltd.	WPG Americas Inc.	Note 3	5,891,083	230,090	197,220	-	-	6.70	5,891,083				Note 7
1	World Peace International Pte. Ltd.	WPG C&C Computers And Peripheral (India) Private Ltd.	Note 1	5,891,083	253,099	253,099	-	-	8.59	5,891,083				Note 7
1	World Peace International Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	Note 1	5,891,083	3,763,615	2,711,775	1,859,479	-	92.06	5,891,083				Note 7
2	World Peace Industrial Co., Ltd.	World Peace International (South Asia) Pte. Ltd.	Note 1	10,524,098	723,140	723,140	723,140	-	3.44	16,838,556				Note 6
2	World Peace Industrial Co., Ltd.	WPG China Inc.	Note 3	10,524,098	404,958	202,479	52,490	-	0.96	16,838,556			Y	Note 6
2	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	Note 1	10,524,098	2,257,225	1,221,820	507,782	-	5.80	16,838,556				Note 6
2	World Peace Industrial Co., Ltd.	TEKSEL WPG Limited	Note 1	10,524,098	73,958	73,958	-	-	0.35	16,838,556				Note 6
2	World Peace Industrial Co., Ltd.	WPI International Trading (Shanghai) Ltd.	Note 1	10,524,098	1,360,623	1,360,623	802,417	-	6.46	16,838,556			Y	Note 6
2	World Peace Industrial Co., Ltd.	Long-Think International (Hong Kong) Limited	Note 1	10,524,098	361,570	361,570	131,119	-	1.72	16,838,556				Note 6

Number	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2015	Outstanding endorsement/ guarantee amount at September 30, 2015	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
3	Silicon Application Corp.	Silicon Application Company Limited	Note 1	$ 5,249,327	$ 65,740	$ -	$ -	$ -	-	$ 6,561,658				Note 9
3	Silicon Application Corp.	SAC Components (South Asia) Pte. Ltd.	Note 1	5,249,327	65,740	65,740	16,443	-	1.00	6,561,658				Note 9
4	Yosun Industrial Corp.	Yosun Singapore Pte. Ltd.	Note 1	12,086,022	1,956,285	1,824,805	723,665	-	15.10	24,172,044				Note 10
4	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	Note 1	12,086,022	1,840,720	1,840,720	546,338	-	15.23	24,172,044				Note 10
4	Yosun Industrial Corp.	Sertek Incorporated	Note 1	12,086,022	3,287,000	1,643,500	1,239,633	-	13.60	24,172,044				Note 10
4	Yosun Industrial Corp.	RichPower Electronic Devices Co., Limited	Note 1	12,086,022	350,000	350,000	9,729	-	2.90	24,172,044				Note 10
5	Genuine C&C Inc.	Hubei Xinsheng Technology Investment Management Co., Ltd.	Note 1	416,940	278,020	278,020	278,020	-	27.00	521,176			Y	Note 11
5	Genuine C&C Inc.	Peng Yu (Shanghai) Digital Technology	Note 1	416,940	188,674	188,674	110,060	-	18.00	521,176			Y	Note 11
6	Asian Information Technology Inc.	Frontek Technology Corporation	Note 1	2,317,477	741,310	741,310	322,369	-	12.80	2,896,846				Note 8
6	Asian Information Technology Inc.	AITG Electronic Limited	Note 1	2,317,477	296,870	296,870	14,223	-	5.12	2,896,846				Note 8
6	Asian Information Technology Inc.	WPG China Inc.	Note 3	2,317,477	16,435	16,435	8,252	-	0.28	2,896,846			Y	Note 8
6	Asian Information Technology Inc.	AIT Japan Inc.	Note 1	2,317,477	657,400	657,400	170,158	-	11.35	2,896,846				Note 8
7	Frontek Technology Corporation	Asian Information Technology Inc.	Note 2	1,101,859	600,000	400,000	252,595	-	14.52	1,377,323				Note 8

Note 1: The company and its subsidiary hold more than 50% of the investee company.
Note 2: The parent company directly owns more than 50% of the company.
Note 3: An affiliate.
Note 4: The guarantee amount should not exceed 50% of guarantor's net assets; the limit to a single company should not exceed 50% of the Company's stockholder's equity. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The limit on the Company and its subsidiaries' total loan to other companies is 60% of the Company's net assets. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company should not exceed 10% of the Company's net assets, which is based on the latest audited or reviewed financial statements.
Note 5: There are 8,999 thousand shares of WPG Investment Co., Ltd. which have been pledged for purchases for World Peace Industrial Co., Ltd. The book value of those pledged investments is $95,635.
Note 6: The cumulative guarantee amount to others should not be in excess of 80% of guarantor's net assets. The guarantee amount to a single company should not be in excess of 50% of guarantor's net assets. For business transaction with the

guarantor, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The net asset value is based on the latest audited or reviewed financial statements.

Note 7: The cumulative guarantee amount and the guarantee amount to a single company both should not be in excess of 200% of guarantor's net assets.

Note 8: The cumulative guarantee amount to others should not be in excess of 50% of guarantor's net assets. The guarantee amount to a single company should not be in excess of 40% of guarantor's net assets. However, guarantee amount to a single overseas affiliate should not be in excess of 40% of guarantor's net assets.

Note 9: The cumulative guarantee amount to others should not be in excess of 100% of guarantor's net assets. The guarantee amount to a single company should not be in excess of 80% of guarantor's net assets. For business transaction with the guarantor, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The net asset value is based on the latest audited or reviewed financial statements.

Note 10: The cumulative guarantee amount to others should not be in excess of 200% of guarantor and its subsidiaries' total net assets. The guarantee amount to a single company should not be in excess of 100% of guarantor and its subsidiaries' total net assets. The net asset value is based on the latest audited or reviewed financial statements.

Note 11: The cumulative guarantee amount to others should not be in excess of 50% of guarantor's net assets. The guarantee amount to a single company should not be in excess of 20% of guarantor's net assets. However, guarantee amount to a single overseas affiliate should not be in excess of 30% of guarantor's net assets.

WPG Holdings Limited and Subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

Nine months ended September 30, 2015

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of September 30, 2015				Footnote
				Number of shares (in thousands)	Book value	Ownership (%)	Fair value (Note 1)	
WPG Holdings Limited	Ability I Venture Capital Corporation, etc. - Equity securities	None	Financial assets at cost - non-current	-	$ 185,000	-	$ 185,000	
Silicon Application Corp.	Genesis Photonics Inc., etc. - Equity securities	None	Available-for-sale financial assets - non-current, etc.	-	17,921	-	17,921	Note 2
World Peace Industrial Co., Ltd.	Prohubs International Corp., etc. - Equity securities	None	Financial assets at cost - non-current, etc.	-	54,687	-	54,687	
AECO Technology Co., Ltd.	Hua-Jie (Taiwan) Corp. - Equity securities	None	Available-for-sale financial assets - non-current	668	6,684	3.32	6,684	
Yosun Industrial Corp.	Fortend Taiwan Scientific Corp., etc. - Equity securities	None	Financial assets at cost - non-current, etc.	-	8,565	-	8,565	
Yosun Industrial Corp.	Nichidenbo Corporation	None	Available-for-sale financial assets - non-current	9,647	197,765	5.78	197,765	
Genuine C&C Inc.	TekCare Corporation, etc. - Equity securities	None	Financial assets at cost - non-current	-	21,400	-	21,400	
Hat-Trick Co., Ltd.	Mega Diamond Morey Market	None	Financial assets measured at fair value through profit or loss - current	-	20,641	-	20,641	
Richpower Electronic Devices Co., Ltd.	Promaster Technology Co., Ltd., etc. - Equity securities	None	Available-for-sale financial assets - non-current, etc.	-	21,049	-	21,049	
Mec Technology Co., Limited	Promaster Technology Co., Ltd. - Equity securities	None	Available-for-sale financial assets - non-current	1,368	6,774	4.00	6,774	
WPG Investment Co., Ltd.	Murad Chia Jei Biotechnology Co., Ltd., etc. - Equity securities	None	Financial assets at cost - non-current, etc.	-	177,999	-	177,999	
WPG Investment Co., Ltd.	Sunrise Technology Co., Ltd, etc. - Equity securities	None	Available-for-sale financial assets - non-current, etc.	-	174,503	-	174,503	
SILICON APPLICATION (B.V.I.) CORP.	Apollo Electronics Group Ltd., etc. - Equity securities	None	Available-for-sale financial assets - non-current, etc.	-	70,488	-	70,488	
Win-Win Systems Ltd.	Silicon Electronics Company(s) Pte. Ltd. - Equity securities	None	Financial assets at cost - non-current	180	-	10.00	-	

Note 1: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 2: There are 1,133 thousand shares of Kingmax Technology Inc. which have been pledged for purchases as of September 30, 2015.

WPG Holdings Limited and Subsidiaries

Acquisition or sale of the same security with the accumulated cost exceeding $300 million or 20% of the Company's paid-in capital

Nine months ended September 30, 2015

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

					Balance as at January 1, 2015		Addition		Disposal				Balance as at September 30, 2015	
Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount
WPG Holdings Limited	Genuine C&C Inc.	Note 1	Tender offer (Note 3)	Subsidiary	-	$ -	35,175	$ 499,324 (Note 4)	-	$ -	$ -	$ -	35,175	$ 499,324
World Peace International Pte. Ltd.	WPG SCM Limited	Note 1	WPG South Asia Pte. Ltd.	Same parent company	12,800	329,424	-	-	12,800	329,424	329,424	-	-	-
WPG South Asia Pte. Ltd.	WPG SCM Limited	Note 1	World Peace International Pte. Ltd.	Same parent company	-	-	12,800	372,827 (Note 2)	-	-	-	-	12,800	372,827

Note 1: Investment under equity method.

Note 2: The company invested $329,424 and recognised investment income (loss) and cumulative translation adjustment totaling $43,403.

Note 3: Price is the same as the acquisition is through tender offer. If the Company's related parties participated in selling securities, the Company cannot reject or exclude them. Thus, related parties can be the counterparty.

Note 4: The acquisition cost of $510,041 is calculated at $14.5 per share, which includes investment gain (loss), cumulative translation adjustments and adjustments for dividends receivable amount to ($10,717).

WPG Holdings Limited and Subsidiaries

Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more

Nine months ended September 30, 2015

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount (USD and RMB in thousand dollars)	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance (USD and RMB in thousand dollars)	Percentage of total notes/accounts receivable (payable)	Footnote
World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	Same parent company	Sales	($ 9,024,792)	(13.20)	Note 3	Note 3	Note 3	$ 2,720,304	12.16%	
〃	WPG Electronics (HK) Limited	〃	〃	(422,793)	(0.62)	〃	〃	〃	229,251	1.02%	
〃	AECO Technology Co., Ltd.	〃	〃	(437,853)	(0.64)	〃	〃	〃	55,252	0.25%	
〃	Genuine C&C Inc.	〃	〃	(102,812)	(0.15)	〃	〃	〃	10,648	0.05%	
Longview Technology Inc.	WPI International (Hong Kong) Limited	〃	〃	(340,631)	(24.30)	〃	〃	〃	173,383	35.73%	
Long-Think International (Hong Kong) Limited	〃	〃	〃	(USD 6,790)	(19.10)	〃	〃	〃	USD 1,719	13.62%	
〃	Longview Technology Inc.	〃	〃	(USD 7,444)	(20.94)	〃	〃	〃	USD 2,439	19.33%	
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	〃	〃	(USD 112,763)	(4.31)	〃	〃	〃	USD 11,745	2.05%	
〃	World Peace International (South Asia) Pte. Ltd.	〃	〃	(USD 37,744)	(1.44)	〃	〃	〃	USD 9,211	1.60%	
〃	Teksel WPG Limited	〃	〃	(USD 5,431)	(0.21)	〃	〃	〃	USD 1,270	0.22%	
〃	WPI International Trading (Shanghai) Ltd.	〃	〃	(USD 15,103)	(0.58)	〃	〃	〃	USD 3,812	0.66%	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(USD 26,088)	(1.00)	〃	〃	〃	USD 22,333	3.89%	
〃	WPG China (SZ) Inc.	〃	〃	(USD 38,799)	(1.50)	〃	〃	〃	USD 22,188	3.87%	
〃	WPG China Inc.	〃	〃	(USD 6,768)	(0.26)	〃	〃	〃	USD 1,606	0.28%	
〃	WPG Korea Co., Ltd.	〃	〃	(USD 6,510)	(0.25)	〃	〃	〃	USD 1,642	0.29%	
〃	Apache Communication Inc.	〃	〃	(USD 4,430)	(0.17)	〃	〃	〃	USD 4,430	0.77%	
〃	WPG SCM Limited	〃	〃	(USD 18,354)	(0.71)	〃	〃	〃	USD 4,772	0.83%	
WPG C&C Limited	WPI International (Hong Kong) Limited	〃	〃	(USD 25,126)	(12.77)	〃	〃	〃	USD 4,238	16.89%	
〃	WPI International Trading (Shanghai) Ltd.	〃	〃	(USD 37,286)	(18.95)	〃	〃	〃	USD 4,262	16.99%	
AIO Components Company Limited	WPI International (Hong Kong) Limited	〃	〃	(USD 8,230)	(60.98)	〃	〃	〃	USD 460	38.09%	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
			Purchases (sales)	Amount (USD and RMB in thousand dollars)	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance (USD and RMB in thousand dollars)		Percentage of total notes/accounts receivable (payable)	
Genuine C&C (IndoChina) Pte. Ltd.	P.T. WPG Electrindo Jaya	Investment under equity method	Sales	(USD 24,980)	(72.96)	Note 3	Note 3	Note 3	USD	9,637	100.00%	
World Peace International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	Same parent company	〃	(USD 5,135)	(0.92)	〃	〃	〃	USD	1,515	1.27%	
〃	Genuine C&C (IndoChina) Pte. Ltd.	〃	〃	(USD 23,912)	(4.30)	〃	〃	〃	USD	5,722	4.81%	
〃	WPG C&C Computers and Peripheral (India) Pvt. Ltd.	〃	〃	(USD 33,614)	(6.05)	〃	〃	〃	USD	4,756	4.00%	
〃	WPG C&C (Malaysia) Sdn. Bhd.	〃	〃	(USD 15,893)	(2.86)	〃	〃	〃	USD	4,513	3.79%	
〃	WPG C&C (Thailand) Co., Ltd	〃	〃	(USD 5,742)	(1.03)	〃	〃	〃	USD	1,073	0.90%	
〃	WPG SCM Limited	〃	〃	(USD 103,888)	(18.70)	〃	〃	〃	USD	40,871	34.35%	
Silicon Application Corp.	WPG Electronics (HK) Limited	〃	〃	(1,455,537)	(3.33)	90 days after monthly billings	Note 4	Note 4	$	662,180	5.32%	
〃	WPG China (SZ) Inc.	〃	〃	(611,736)	(1.40)	〃	〃	〃		289,321	2.32%	
Yosun Industrial Corp.	Sertek Incorporated	〃	〃	(1,048,276)	(3.56)	Credit 75 days	Note 5	Note 5		20,050	0.22%	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(1,640,344)	(5.57)	〃	〃	〃		391,949	4.40%	
Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	〃	〃	(USD 27,271)	2.69	〃	〃	〃	USD	1,092	0.44%	
〃	WPG China (SZ) Inc.	〃	〃	(USD 39,466)	(3.89)	〃	〃	〃	USD	19,728	7.87%	
〃	Yosun Industrial Corp.	〃	〃	(USD 111,174)	(10.95)	〃	〃	〃	USD	60,052	23.95%	
〃	RichPower Electronic Devices Co., Limited	〃	〃	(USD 42,530)	(4.19)	〃	〃	〃	USD	2,369	0.95%	
〃	Asian Information Technology Inc.	〃	〃	(USD 10,791)	(1.06)	〃	〃	〃		-	0.00%	
〃	WPG SCM Limited	〃	〃	(USD 7,858)	(0.77)	〃	〃	〃	USD	2,360	0.94%	
Yosun Singapore Pte. Ltd.	Yosun Hong Kong Corp. Ltd.	〃	〃	(USD 8,856)	(7.32)	〃	〃	〃	USD	2,007	6.57%	
〃	WPG SCM Limited	〃	〃	(USD 5,866)	(4.85)	〃	〃	〃	USD	1,189	3.97%	
Sertek Incorporated	Yosun Industrial Corp.	〃	〃	(471,202)	(3.95)	〃	〃	〃	$	2,865	0.25%	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(457,010)	(3.83)	〃	〃	〃		19,663	1.71%	
Asian Information Technology Inc.	AIT Japan Inc.	〃	〃	(4,718,900)	(20.44)	Note 2	Note 2	Note 2		1,034,058	19.79%	
〃	WPG China (SZ) Inc.	〃	〃	(103,671)	(0.45)	〃	〃	〃		56,633	1.08%	
AIT Japan Inc.	Asian Information Technology Inc.	〃	〃	(JPY 6,347,156)	(25.16)	〃	〃	〃	JPY	787,852	16.92%	
AITG Electronic Limited	Frontek Technology Corporation	〃	〃	(USD 35,708)	(100.00)	〃	〃	〃	$	-	0.00%	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount (USD and RMB in thousand dollars)	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance (USD and RMB in thousand dollars)	Percentage of total notes/accounts receivable (payable)	Footnote
Frontek Technology Corporation	Asian Information Technology Inc.	Same parent company	Sales	($ 129,708)	(0.79)	Note 2	Note 2	Note 2	$ 23,754	0.51%	
〃	WPG Electronics (HK) Limited	〃	〃	(382,374)	(2.34)	〃	〃	〃	214,152	4.57%	
Apache Communication Inc.	Frontek Technology Corporation	〃	〃	(193,841)	(1.00)	〃	〃	〃	6,646	0.13%	
〃	WPG China (SZ) Inc.	〃	〃	(182,508)	(0.94)	〃	〃	〃	139,065	2.78%	
Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	〃	〃	(1,342,816)	(37.73)	90 days after monthly billings or 15 days after receipt of inventory	Note 6	Note 6	554,477	44.35%	
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	〃	〃	(296,890)	(10.33)	90 days after monthly billings	Note 4	Note 4	122,307	12.80%	
Richpower Electronic Devices Co., Ltd.	RichPower Electronic Devices Co., Limited	〃	〃	(525,741)	(9.54)	Note 6	Note 6	Note 6	19,732	1.24%	
〃	WPG Electronics (HK) Limited	〃	〃	(788,278)	(14.31)	〃	〃	〃	391,332	24.56%	
Mec Technology Co., Limited	Richpower Electronic Devices Co., Ltd.	〃	〃	(168,303)	(7.81)	〃	〃	〃	-	0.00%	
〃	WPG Electronics (HK) Limited	〃	〃	(263,049)	(12.20)	〃	〃	〃	212,037	64.66%	
RichPower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	〃	〃	(USD 5,757)	(1.66)	〃	〃	〃	USD 237	0.59%	
〃	WPG Electronics (HK) Limited	〃	〃	(USD 7,472)	(2.15)	〃	〃	〃	USD 1,887	2.01%	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(USD 83,137)	(23.94)	〃	〃	〃	USD 38,009	40.42%	
WPG China Inc.	WPI International (Hong Kong) Limited	〃	〃	(USD 5,532)	(3.64)	30 days after monthly billings	Note 5	Note 5	USD 492	0.99%	
〃	WPG China (SZ) Inc.	〃	〃	(USD 10,913)	(7.17)	60 days after monthly billings	〃	〃	USD 3,538	7.14%	
WPG China (SZ) Inc.	WPG China Inc.	〃	〃	(RMB 34,408)	(2.66)	〃	〃	〃	RMB 11,456	2.65%	

Note 1: As the related party transactions of consolidated subsidiaries exceeding $100 million are voluminous, the related information disclosed here is from the sales aspect.
Note 2: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~120 days from the end of the month of sales.
Note 3: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~90 days from the end of the month of sales.
Note 4: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition.
Note 5: Similar to third parties.
Note 6: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60~120 days from the end of the month of sales.

WPG Holdings Limited and Subsidiaries

Receivables from related parties reaching $100 million or 20% of paid-in capital or more

Nine months ended September 30, 2015

Table 6

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Relationship with the counterparty (USD, JPY and RMB in thousand dollars)			Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date (USD and RMB in thousand dollars)	Allowance for doubtful accounts
							Amount	Action taken		
Silicon Application Corp.	WPG Electronics (HK) Limited	Same parent company	Accounts receivable	:	$ 662,180	3.00	$ -	-	$ 178,405	$ -
〃	WPG China (SZ) Inc.	〃	Accounts receivable	:	$ 289,321	2.58	-	-	65,263	-
SILICON APPLICATION (B.V.I.) CORP.	Silicon Application Corp.	〃	Other receivables	:	$ 1,285,384	Note 1	-	-	-	-
Silicon Application Company Limited	WPG China Inc.	〃	Other receivables	:	$ 266,802	Note 1	-	-	-	-
〃	Silicon Application Corp.	〃	Other receivables	:	$ 750,807	Note 1	-	-	3,155	-
〃	WPG Gain Tune Ltd.	〃	Other receivables	:	$ 527,081	Note 1	-	-	-	-
World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	〃	Accounts receivable	:	$ 2,720,304	5.95	-	-	1,252,108	-
〃	WPG Electronics (HK) Limited	〃	Accounts receivable	:	$ 229,251	2.44	-	-	34,938	-
Longview Technology Inc.	WPI International (Hong Kong) Limited	〃	Accounts receivable	:	$ 173,383	4.64	-	-	80,596	-
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	〃	Accounts receivable	:	USD 11,745	11.61	-	-	USD 11,074	-
〃	World Peace International (South Asia) Pte Ltd	〃	Accounts receivable	:	USD 9,211	5.42	-	-	USD 4,695	-
〃	WPI International Trading (Shanghai) Ltd.	〃	Accounts receivable	:	USD 3,812	6.42	-	-	USD 1,240	-
〃	WPG Electronics (HK) Limited	〃	Accounts receivable	:	USD 22,333	2.10	-	-	-	-
〃	WPG China (SZ) Inc.	〃	Accounts receivable	:	USD 22,188	2.98	-	-	-	-
〃	Apache Communication Inc.	〃	Accounts receivable	:	USD 4,430	2.65	-	-	-	-
〃	WPG SCM Limited	〃	Accounts receivable	:	USD 4,772	5.60	-	-	USD 2,276	-
WPG C&C Limited	WPI International (Hong Kong) Limited	〃	Accounts receivable	:	USD 4,238	10.19	-	-	USD 4,238	-
〃	WPI International Trading (Shanghai) Ltd.	〃	Accounts receivable	:	USD 4,262	7.87	-	-	USD 2,288	-
Genuine C&C (IndoChina) Pte. Ltd.	P.T. WPG Electrindo Jaya	Investment under equity method	Accounts receivable	:	USD 9,637	3.81	-	-	USD 2,195	-
World Peace International (South Asia) Pte. Ltd.	Genuine C&C (IndoChina) Pte. Ltd.	Same parent company	Accounts receivable	:	USD 5,722	6.86	-	-	USD 503	-
〃	WPG C&C Computers and Peripheral (India) Pvt. Ltd.	〃	Accounts receivable	:	USD 4,756	10.48	-	-	USD 1,251	-
〃	WPG C&C (Malaysia) Sdn. Bhd.	〃	Accounts receivable	:	USD 4,513	3.51	-	-	USD 350	-

Creditor	Counterparty	Relationship with the counterparty	Relationship with the counterparty (USD, JPY and RMB in thousand dollars)				Turnover rate	Amount	Action taken	Amount collected subsequent to the balance sheet date (USD and RMB in thousand dollars)		Allowance for doubtful accounts
World Peace International (South Asia) Pte. Ltd.	WPG SCM Limited	Same parent company	Accounts receivable	:	USD	40,871	4.03	$ -	-	USD	6,330	$ -
AECO Electronic Co., Ltd.	WPI International (Hong Kong) Limited	〃	Other receivables	:	USD	20,617	Note 1	-	-	USD	263	-
WPI International (Hong Kong) Limited	WPG C&C Limited	〃	Other receivables	:	USD	27,833	Note 1	-	-	USD	19	-
〃	Long-Think International (Hong Kong) Limited	〃	Other receivables	:	USD	7,379	Note 1	-	-	USD	3	-
〃	WPG Gain Tune Ltd.	〃	Other receivables	:	USD	17,862	Note 1	-	-		-	-
World Peace International (South Asia) Pte. Ltd.	WPI International (Hong Kong) Limited	〃	Other receivables	:	USD	35,092	Note 1	-	-		-	-
〃	WPG China Inc.	〃	Other receivables	:	USD	10,055	Note 1	-	-		-	-
〃	WPG Americas Inc.	〃	Other receivables	:	USD	15,606	Note 1	-	-	USD	1,000	-
〃	WPG SCM Limited	〃	Other receivables	:	USD	5,526	Note 1	-	-	USD	4,100	-
Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	〃	Accounts receivable	:	$	391,949	5.21	-	-	$	71,401	-
〃	WPG China Inc.	〃	Other receivables	:	$	198,846	Note 1	-	-		-	-
Yosun Hong Kong Corp. Ltd.	WPG China (SZ) Inc.	〃	Accounts receivable	:	USD	19,728	2.98	-	-	USD	6,464	-
〃	WPG China Inc.	〃	Accounts receivable	:	USD	60,052	3.30	-	-	USD	15,151	-
Giatek Corp. Ltd.	Yosun Hong Kong Corp. Ltd.	〃	Other receivables	:	USD	35,626	Note 1	-	-		-	-
Yosun South China Corp. Ltd.	WPG China (SZ) Inc.	〃	Other receivables	:	RMB	38,086	Note 1	-	-	RMB	25,000	-
Yosun Shanghai Corp. Ltd.	〃	〃	Other receivables	:	RMB	67,139	Note 1	-	-		-	-
Sertek Limited	Yosun Hong Kong Corp. Ltd.	〃	Other receivables	:	USD	10,349	Note 1	-	-		-	-
Sertek Incorporatedy Inc.	〃	〃	Other receivables	:	USD	15,076	Note 1	-	-		-	-
Asian Information Technology Inc.	AIT Japan Inc.	〃	Accounts receivable	:	$	1,034,058	6.95	-	-	$	260	-
Frontek Technology Corporation	WPG Electronics (HK) Limited	〃	Accounts receivable	:	$	214,152	2.25	-	-		48,003	-
AIT Japan Inc.	Asian Information Technology Inc.	〃	Accounts receivable	:	JPY	787,852	13.37	-	-	JPY	422,279	-
Apache Communication Inc.	WPG China (SZ) Inc.	〃	Accounts receivable	:	$	139,065	1.94	-	-	$	33,635	-
Asian Information Technology Inc.	Apache Communication Inc.	〃	Other receivables	:	$	270,541	Note 1	-	-		-	-
Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	〃	Accounts receivable	:	$	554,477	2.96	-	-		157,537	-
〃	〃	〃	Other receivables	:	$	150,845	Note 1	-	-		-	-
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	〃	Accounts receivable	:	$	122,307	3.47	-	-	$	35,579	-
Richpower Electronic Devices Co., Ltd.	WPG Electronics (HK) Limited	〃	Accounts receivable	:	$	391,332	2.52	-	-		92,477	-
Richpower Electronic Devices Pte., Ltd.	Yosun Singapore Pte Ltd.	〃	Other receivables	:	USD	5,807	Note 1	-	-	USD	7	-
Mec Technology Co., Limited	WPG Electronics (HK) Limited	〃	Accounts receivable	:	$	212,037	1.33	-	-		47,877	-

Creditor	Counterparty	Relationship with the counterparty	Relationship with the counterparty (USD, JPY and RMB in thousand dollars)				Turnover rate	Amount	Action taken	Amount collected subsequent to the balance sheet date (USD and RMB in thousand dollars)		Allowance for doubtful accounts
RichPower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	Same parent company	Accounts receivable	:	USD	38,009	5.81	$ -	-	USD	3,143	$ -
〃	WPG Korea Co., Ltd.	〃	Other receivables	:	USD	5,000	Note 1	-	-		-	-
WPG China Inc.	WPG China (SZ) Inc.	〃	Accounts receivable	:	USD	3,538	4.11	-	-	USD	727	-
〃	〃	〃	Other receivables	:	USD	5,000	Note 1	-	-		-	-
WPG South Asia Pte Ltd	WPG Korea Co., Ltd.	〃	Other receivables	:	USD	5,511	Note 1	-	-		-	-
〃	Yosun Singapore Pte. Ltd.	〃	Other receivables	:	USD	5,348	Note 1	-	-	USD	206	-
〃	World Peace International (South Asia) Pte. Ltd.	〃	Other receivables	:	USD	8,327	Note 1	-	-	USD	784	-

Note 1: Not applicable as the amount is recorded as other receivables.

WPG Holdings Limited and Subsidiaries

Significant inter-company transactions during the reporting periods

Nine months ended September 30, 2015

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	Sales	$ 9,024,792	Note 5	2.42
1	〃	WPG Electronics (HK) Limited	3	〃	422,793	〃	0.11
1	〃	AECO Technology Co., Ltd.	3	〃	437,853	〃	0.12
1	〃	Genuine C&C Inc.	3	〃	102,812	〃	0.03
2	Longview Technology Inc.	WPI International (Hong Kong) Limited	3	〃	340,631	〃	0.09
3	Long-Think International (Hong Kong) Limited	〃	3	〃	213,518	〃	0.06
3	〃	Longview Technology Inc.	3	〃	234,074	〃	0.06
4	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	〃	3,545,916	〃	0.95
4	〃	World Peace International (South Asia) Pte. Ltd.	3	〃	1,186,891	〃	0.32
4	〃	Teksel WPG Limited	3	〃	170,785	〃	0.05
4	〃	WPI International Trading (Shanghai) Ltd.	3	〃	474,938	〃	0.13
4	〃	WPG Electronics (HK) Limited	3	〃	820,362	〃	0.22
4	〃	WPG China (SZ) Inc.	3	〃	1,220,056	〃	0.33
4	〃	WPG China Inc.	3	〃	212,820	〃	0.06
4	〃	WPG Korea Co., Ltd.	3	〃	204,716	〃	0.05
4	〃	Apache Communication Inc.	3	〃	139,307	〃	0.04
4	〃	WPG SCM Limited	3	〃	577,139	〃	0.15
5	Silicon Application Corp.	WPG Electronics (HK) Limited	3	〃	1,455,537	Notes 9 and 19	0.39
5	〃	WPG China (SZ) Inc.	3	〃	611,736	〃	0.16
6	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	〃	1,640,344	Notes 7 and 16	0.44
6	〃	Sertek Incorporated Inc.	3	〃	1,048,276	〃	0.28
7	Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	3	〃	857,563	〃	0.23
7	〃	WPG China (SZ) Inc.	3	〃	1,241,039	〃	0.33
7	〃	WPG China Inc.	3	〃	3,495,929	〃	0.94

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
7	Yosun Hong Kong Corp. Ltd.	RichPower Electronic Devices Co., Limited	3	Sales	$ 1,337,383	Notes 7 and 16	0.36
7	〃	Asian Information Technology Inc.	3	〃	339,322	〃	0.09
7	〃	WPG SCM Limited	3	〃	247,087	〃	0.07
8	Yosun Singapore Pte. Ltd.	Yosun Hong Kong Corp. Ltd.	3	〃	278,495	〃	0.07
8	〃	WPG SCM Limited	3	〃	184,462	〃	0.05
9	Sertek Incorporatedy Inc.	Yosun Industrial Corp.	3	〃	471,202	〃	0.13
9	〃	Yosun Hong Kong Corp. Ltd.	3	〃	457,010	〃	0.12
10	Asian Information Technology Inc.	AIT Japan Inc.	3	〃	4,718,900	Note 4	1.27
10	〃	WPG China (SZ) Inc.	3	〃	103,671	〃	0.03
11	AIT Japan Inc.	Asian Information Technology Inc.	3	〃	1,650,566	〃	0.44
12	AITG Electronic Limited	Frontek Technology Corporation	3	〃	1,122,873	〃	0.30
13	Frontek Technology Corporation	Asian Information Technology Inc.	3	〃	129,708	〃	0.03
13	〃	WPG Electronics (HK) Limited	3	〃	382,374	〃	0.10
14	Apache Communication Inc.	Frontek Technology Corporation	3	〃	193,841	〃	0.05
14	〃	WPG China (SZ) Inc.	3	〃	182,508	〃	0.05
15	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	〃	1,342,816	Notes 9 and 15	0.36
16	Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	3	〃	296,890	Notes 9 and 19	0.08
17	Richpower Electronic Devices Co., Ltd.	RichPower Electronic Devices Co., Limited	3	〃	525,741	Note 8	0.14
17	〃	WPG Electronics (HK) Limited	3	〃	788,278	〃	0.21
18	Mec Technology Co., Limited	Richpower Electronic Devices Co., Ltd.	3	〃	168,303	〃	0.05
18	〃	WPG Electronics (HK) Limited	3	〃	263,049	〃	0.07
19	RichPower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	〃	181,032	〃	0.05
19	〃	WPG Electronics (HK) Limited	3	〃	234,691	〃	0.06
19	〃	Yosun Hong Kong Corp. Ltd.	3	〃	2,614,293	〃	0.70
20	WPG China Inc.	WPI International (Hong Kong) Limited	3	〃	173,971	Notes 9 and 11	0.05
20	〃	WPG China (SZ) Inc.	3	〃	343,177	Notes 9 and 10	0.09
21	WPG China (SZ) Inc.	WPG China Inc.	3	〃	172,683	〃	0.05
22	WPG C&C Limited	WPI International (Hong Kong) Limited	3	〃	790,095	Note 5	0.21
22	〃	WPI International Trading (Shanghai) Ltd.	3	〃	1,172,492	〃	0.31
23	AIO Components Company Limited	WPI International (Hong Kong) Limited	3	〃	258,792	〃	0.07
24	Genuine C&C (IndoChina) Pte. Ltd.	P.T. WPG Electrindo Jaya	3	〃	785,521	〃	0.21

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
25	World Peace International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	3	Sales	$ 161,475	Note 5	0.04
25	〃	Genuine C&C (IndoChina) Pte. Ltd.	3	〃	751,924	〃	0.20
25	〃	WPG C&C Computers and Peripheral (India) Pvt. Ltd.	3	〃	1,057,009	〃	0.28
25	〃	WPG C&C (Malaysia) Sdn. Bhd.	3	〃	499,753	〃	0.13
25	〃	WPG C&C (Thailand) Co., Ltd	3	〃	180,573	〃	0.05
25	〃	WPG SCM Limited	3	〃	3,266,826	〃	0.88
1	Silicon Application Corp.	WPG Electronics (HK) Limited	3	Accounts receivable	662,180	Notes 9 and 19	0.35
1	〃	WPG China (SZ) Inc.	3	〃	289,321	Notes 9 and 10	0.15
2	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	2,720,304	Note 5	1.44
2	〃	WPG Electronics (HK) Limited	3	〃	229,251	〃	0.12
3	Longview Technology Inc.	WPI International (Hong Kong) Limited	3	〃	173,383	〃	0.09
4	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	〃	386,069	〃	0.21
4	〃	World Peace International (South Asia) Pte Ltd.	3	〃	302,778	〃	0.16
4	〃	WPI International Trading (Shanghai) Ltd.	3	〃	125,307	〃	0.07
4	〃	WPG Electronics (HK) Limited	3	〃	734,080	〃	0.39
4	〃	WPG China (SZ) Inc.	3	〃	729,325	〃	0.39
4	〃	Apache Communication Inc.	3	〃	145,617	〃	0.08
4	〃	WPG SCM Limited	3	〃	156,860	〃	0.08
5	WPG C&C Limited	WPI International (Hong Kong) Limited	3	〃	139,308	〃	0.07
5	〃	WPI International Trading (Shanghai) Ltd.	3	〃	140,082	〃	0.07
6	Genuine C&C (IndoChina) Pte. Ltd.	P.T. WPG Electrindo Jaya	3	〃	316,779	〃	0.17
7	World Peace International (South Asia) Pte. Ltd.	Genuine C&C (IndoChina) Pte. Ltd.	3	〃	188,074	〃	0.10
7	〃	WPG C&C Computers and Peripheral (India) Pvt. Ltd.	3	〃	156,344	〃	0.08
7	〃	WPG C&C (Malaysia) Sdn. Bhd.	3	〃	148,327	〃	0.08
7	〃	WPG SCM Limited	3	〃	1,343,430	〃	0.71
8	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	〃	391,949	Notes 7 and 16	0.21
9	Yosun Hong Kong Corp. Ltd.	WPG China (SZ) Inc.	3	〃	648,459	〃	0.34

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
9	〃	WPG China Inc.	3	〃	1,973,909	〃	1.05
10	Asian Information Technology Inc.	AIT Japan Inc.	3	Accounts receivable	$ 1,034,058	Note 4	0.55
11	Frontek Technology Corporation	WPG Electronics (HK) Limited	3	〃	214,152	〃	0.11
12	AIT Japan Inc.	Asian Information Technology Inc.	3	〃	215,793	〃	0.11
13	Apache Communication Inc.	WPG China (SZ) Inc.	3	〃	139,065	〃	0.07
14	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	〃	554,477	Notes 9 and 15	0.29
15	Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	3	〃	122,307	Notes 9 and 19	0.06
16	Richpower Electronic Devices Co., Ltd.	WPG Electronics (HK) Limited	3	〃	391,332	Note 8	0.21
17	Mec Technology Co., Limited	〃	3	〃	212,037	〃	0.11
18	RichPower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	〃	1,249,356	〃	0.66
19	WPG China Inc.	WPG China (SZ) Inc.	3	〃	116,294	Notes 9 and 10	0.06
1	SILICON APPLICATION (B.V.I.) CORP.	Silicon Application Corp.	3	Other receivables	1,285,384	Note 17	0.68
2	Silicon Application Company Limited	WPG China Inc.	3	〃	266,802	〃	0.14
2	〃	Silicon Application Corp.	3	〃	750,807	〃	0.40
2	〃	WPG Gain Tune Ltd.	3	〃	527,081	〃	0.28
3	AECO Electronic Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	677,684	〃	0.36
4	WPI International (Hong Kong) Limited	WPG C&C Limited	3	〃	914,863	〃	0.49
4	〃	Long-Think International (Hong Kong) Limited	3	〃	242,544	〃	0.13
4	〃	WPG Gain Tune Ltd.	3	〃	587,124	〃	0.31
5	World Peace International (South Asia) Pte. Ltd.	WPI International (Hong Kong) Limited	3	〃	1,153,485	〃	0.61
5	〃	WPG China Inc.	3	〃	330,509	〃	0.18
5	〃	WPG Americas Inc.	3	〃	512,977	〃	0.27
5	〃	WPG SCM Limited	3	〃	181,645	Note 18	0.10
6	Yosun Industrial Corp.	WPG China Inc.	3	〃	198,846	Note 17	0.11
7	Giatek Corp. Ltd.	Yosun Hong Kong Corp. Ltd.	3	〃	1,171,027	Notes 17 and 18	0.62
8	Yosun South China Corp. Ltd.	WPG China (SZ) Inc.	3	〃	196,688	Note 17	0.10
9	Yosun Shanghai Corp. Ltd.	〃	3	〃	346,792	〃	0.18
10	Sertek Incorporatedy Inc.	Yosun Hong Kong Corp. Ltd.	3	〃	495,548	〃	0.26
11	Sertek Limited	〃	3	〃	340,172	〃	0.18

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
12	Asian Information Technology Inc.	Apache Communication Inc.	3	〃	270,541	〃	0.14
13	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	Other receivables	$ 150,845	Note 17	0.08
14	Richpower Electronic Devices Pte., Ltd.	Yosun Singapore Pte Ltd.	3	〃	190,876	〃	0.10
15	RichPower Electronic Devices Co., Limited	WPG Korea Co., Ltd.	3	〃	164,350	〃	0.09
16	WPG China Inc.	WPG China (SZ) Inc.	3	〃	164,350	〃	0.09
17	WPG South Asia Pte Ltd	WPG Korea Co., Ltd	3	〃	181,147	〃	0.10
17	〃	Yosun Singapore Pte. Ltd.	3	〃	175,789	〃	0.09
17	〃	World Peace International (South Asia) Pte. Ltd.	3	〃	273,708	Notes 17 and 18	0.15

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1) Parent company is ‘0’.
(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories:
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~120 days from the end of the month of sales.

Note 5: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~90 days from the end of the month of sales.

Note 6: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30 days from the month of sales.

Note 7: The terms and sales prices are similar to third parties.

Note 8: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60~120 days from the end of the month of sales.

Note 9: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition.

Note 10: The collection period is 60 days from the end of the month of sales.

Note 11: The transactions are dividends receivable.

Note 12: The collection period is 75~120 days after sale.

Note 13: The collection period is every 27th of the month.

Note 14: Mainly accrued payment on behalf of others and transfer pricing of intangible assets.

Note 15: The collection period is 90 days from the end of the month of sales or 15 days after sale.

Note 16: The collection period is 75 days after sale.

Note 17: Mainly accrued financing charges.

Note 18: The amount pertains mainly to receivables from related parties for collections of sales on behalf of the Company.

Note 19: The collection period is 90 days from the end of the month of sales.

Note 20: The collection period is 30 days from the end of the month of sales.

WPG Holdings Limited and Subsidiaries

Information on investees

Nine months ended September 30, 2015

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2015	Initial investment amount: Balance as at December 31, 2014	Shares held as at September 30, 2015: Number of shares	Shares held as at September 30, 2015: Ownership (%)	Shares held as at September 30, 2015: Book value	Net profit (loss) of the investee for the nine months ended September 30, 2015	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015 (Note 1)	Footnote
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Taiwan	Sales of electronic /electrical components	$ 13,484,384	$ 13,484,384	981,100,000	100.00	$ 21,050,259	$ 2,270,010	$ 2,270,010	Note 4
WPG Holdings Limited	Asian Information Technology Inc.	Taiwan	Sales of electronic /electrical components	4,063,464	4,063,464	346,812,367	100.00	5,793,692	887,489	887,489	Note 4
WPG Holdings Limited	Silicon Application Corp.	Taiwan	Sales of electronic /electrical components	4,717,962	4,717,962	406,570,000	100.00	6,561,658	763,544	763,544	Note 4
WPG Holdings Limited	WPG Electronics Limited	Taiwan	Sales of electronic /electrical components	14,735	14,735	3,920,000	100.00	43,416	2,813	2,813	Note 4
WPG Holdings Limited	WPG Korea Co., Ltd.	South Korea	Sales of electronic /electrical components	169,071	169,071	1,087,794	100.00	331,165	33,240	33,240	Note 4
WPG Holdings Limited	WPG International (CI) Limited	Cayman Islands	Holding company	4,320,481	3,724,646	143,101,383	100.00	3,711,797	(166,547)	(166,547)	Note 4
WPG Holdings Limited	Yosun Industrial Corp.	Taiwan	Sales of electronic /electrical components	16,131,691	16,131,691	649,650,000	100.00	16,912,865	723,083	720,446	Note 4
WPG Holdings Limited	WPG Investment Co., Ltd.	Taiwan	Investment company	502,997	502,997	50,000,000	100.00	531,367	46,134	48,961	Note 4
WPG Holdings Limited	WPG Core Investment Co., Ltd.	Taiwan	Investment company	45,000	30,000	4,500,000	100.00	11,701	(14,844)	(14,844)	Note 4
WPG Holdings Limited	Genuine C&C Inc.	Taiwan	Sales of electronic /electrical components	510,041	-	35,175,221	44.21	499,324	14,546	6,043	Note 4
Silicon Application Corp.	SILICON APPLICATION (B.V.I.) CORP.	British Virgin Islands	International investment	706,402	706,402	22,000,000	100.00	3,279,609	24,276		Notes 2 and 5
Silicon Application Corp.	Win-Win Systems Ltd.	British Virgin Islands	International investment	24,015	24,015	765,000	100.00	26,664	64		Notes 2 and 5
Silicon Application Corp.	SAC Components (South Asia) Pte. Ltd.	Singapore	Sales of computer software, hardware and electronic components	104,510	104,510	3,500,000	100.00	116,449	5,298		Notes 2 and 5
Silicon Application Corp.	Win-Win Electronic Corp.	Taiwan	Sales of computer software, hardware and electronic components	10,000	10,000	1,000,000	100.00	9,482	(338)		Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2015	Initial investment amount: Balance as at December 31, 2014	Shares held as at September 30, 2015: Number of shares	Shares held as at September 30, 2015: Ownership (%)	Shares held as at September 30, 2015: Book value	Net profit (loss) of the investee for the nine months ended September 30, 2015	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015 (Note 1)	Footnote
Silicon Application Corp.	Pernas Electronics Co., Ltd.	Taiwan	Sales of computer software, hardware and electronic components	$ 959,504	$ 959,504	73,500,000	100.00	$ 1,048,630	$ 165,945		Notes 2 and 5
World Peace Industrial Co., Ltd.	World Peace International (BVI) Ltd.	British Virgin Islands	Holding company	1,132,162	1,132,162	34,196,393	100.00	3,065,458	156,839		Notes 2 and 5
World Peace Industrial Co., Ltd.	WPI Investment Holding (BVI) Company Ltd.	British Virgin Islands	Holding company	2,774,146	2,774,146	83,179,435	100.00	13,202,718	1,122,026		Notes 2 and 5
World Peace Industrial Co., Ltd.	Longview Technology Inc.	Taiwan	Sales of electronic /electrical components	364,290	364,290	33,900,000	100.00	609,490	74,815		Notes 2 and 5
World Peace Industrial Co., Ltd.	ChainPower Technology Corp.	Taiwan	Sales of electronic /electrical components	116,650	116,650	14,820,382	39.00	216,033	21,786		Notes 2 and 3
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	Taiwan	Sales of electronic /electrical components	1,468,555	2,242,555	94,600,000	100.00	1,719,351	7,932		Notes 2 and 5
World Peace Industrial Co., Ltd.	Genuine C&C Inc.	Taiwan	Sales of electronic /electrical components	149,130	149,130	12,964,098	16.29	169,828	14,546		Notes 2 and 3
Longview Technology Inc.	Longview Technology GC Limited	British Virgin Islands	Holding company	335,328	335,328	11,300,000	100.00	394,801	9,993		Notes 2 and 5
Longview Technology Inc.	Long-Think International Co., Ltd.	Taiwan	Sales of electronic /electrical components	37,302	37,302	4,000,000	100.00	57,461	15,164		Notes 2 and 5
AECO Technology Co., Ltd.	TECO Enterprise Holding (B.V.I.) Co., Ltd.	British Virgin Islands	Investment company	436,280	436,280	12,610,000	100.00	793,238	(2,538)		Notes 2 and 5
Yosun Industrial Corp.	Suntop Investments Ltd.	Cayman Islands	Investment company	1,812,188	1,812,188	50,700,000	100.00	4,678,851	19,396		Notes 2 and 5
Yosun Industrial Corp.	Sertek Incorporated Inc.	Taiwan	Sales of office machinery and electronic components	1,616,722	1,616,722	94,828,100	100.00	1,738,674	191,345		Notes 2 and 5
Yosun Industrial Corp.	Yosun Green Technology Corp.	Taiwan	Sales of electronic components	-	26,100	-	-	-	579		Notes 2, 3 and 7
Yosun Industrial Corp.	Pan-World Control Technologies, Inc.	Taiwan	Wholesale of machinery	19,920	19,920	1,660,000	24.24	328	(3,812)		Notes 2 and 3
Yosun Industrial Corp.	Eesource Corp.	Taiwan	Sales of electronic components	11,520	11,520	1,080,000	20.00	35,607	38,647		Notes 2 and 3
Yosun Industrial Corp.	Yosun Japan Corp.	Japan	Sales of electronic components	44,172	44,172	15,015	50.00	45,558	11,946		Notes 2 and 3
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	Taiwan	Sales of electronic components	2,092,631	2,092,631	85,000,000	100.00	2,378,077	403,903		Notes 2 and 5
Sertek Incorporated Inc.	Sertek Limited	Hong Kong	Sales of electronic components	83,494	83,494	19,500,000	100.00	455,364	6,234		Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2015	Initial investment amount: Balance as at December 31, 2014	Shares held as at September 30, 2015: Number of shares	Shares held as at September 30, 2015: Ownership (%)	Shares held as at September 30, 2015: Book value	Net profit (loss) of the investee for the nine months ended September 30, 2015	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015 (Note 1)	Footnote
Genuine C&C Inc.	Hat-Trick Co., Ltd.	Taiwan	Investment and retail business of other grocery	$ 79,999	$ 79,995	8,000,000	100.00	$ 41,822	($ 10,883)		Notes 2 and 5
Genuine C&C Inc.	GENUINE C&C HOLDING INC. (Seychelles)	Seychelles	Holding company	163,400	132,549	5,500,000	100.00	115,431	(10,189)		Notes 2 and 5
Genuine C&C Inc.	Taibaoo Creation Co., Ltd.	Taiwan	Retail business of other grocery	20,000	20,000	2,000,000	50.00	7,948	(6,355)		Notes 2 and 5
Genuine C&C Inc.	Sunrise Technology Co., Ltd.	Taiwan	Manufacturing of computer and its peripheral equipment	12,636	12,636	1,462,740	5.47	14,982	44,954		Notes 2 and 3
Asian Information Technology Inc.	Frontek Technology Corporation	Taiwan	Import and export business for electrical components	1,515,256	1,515,256	214,563,352	100.00	2,754,647	280,210		Notes 2 and 5
Asian Information Technology Inc.	Apache Communication Inc.	Taiwan	Import and export business for electrical components	680,313	680,313	136,445,400	100.00	1,757,269	128,873		Notes 2 and 5
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	Taiwan	Import and export business for electrical components	124,521	124,521	10,000,000	100.00	117,411	10,144		Notes 2 and 5
Asian Information Technology Inc.	Adivic Technology Co., Ltd.	Taiwan	Import and export business for electrical components	127,800	98,400	10,780,000	49.00	40,207	(41,345)		Notes 2 and 3
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	British Virgin Islands	International investment	155,558	155,558	4,703,107	100.00	271,630	76,713		Notes 2 and 5
Frontek Technology Corporation	Frontek International Limited	British Virgin Islands	International investment	101,862	101,862	2,970,000	100.00	126,402	3,116		Notes 2 and 5
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	Taiwan	Import and export business for electrical components	343,959	343,959	28,000,000	100.00	532,395	100,839		Notes 2 and 5
Pernas Electronics Co., Ltd.	Pernas Enterprise (Samoa) Limited	Samoa	International investment	33,287	33,287	1,000,000	100.00	4,217	(41)		Notes 2 and 5
Richpower Electronic Devices Co., Ltd.	RichPower Electronic Devices Co., Limited	Hong Kong	Sales of electronic components	284,898	284,898	63,000,000	100.00	1,656,912	251,893		Notes 2 and 5
Richpower Electronic Devices Co., Ltd.	Mec Technology Co., Limited	Taiwan	Sales of electronic components	401,247	401,247	24,300,000	100.00	430,681	51,492		Notes 2 and 5
Mec Technology Co., Limited	Mec Technology Co., Limited	Hong Kong	Sales of electronic components	1,092	1,092	25,000	100.00	10,952	992		Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2015	Initial investment amount: Balance as at December 31, 2014	Shares held as at September 30, 2015: Number of shares	Shares held as at September 30, 2015: Ownership (%)	Shares held as at September 30, 2015: Book value	Net profit (loss) of the investee for the nine months ended September 30, 2015	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015 (Note 1)	Footnote
Mec Technology Co., Limited	Richpower Electronic Devices Pte. Ltd.	Singapore	Sales of electronic components	$ 1,988	$ 1,988	10,000	100.00	$ 223,762	$ 10,277		Notes 2 and 5
WPG Investment Co., Ltd.	Eesource Corp.	Taiwan	Sales of office machinery and electronic components	11,520	11,520	1,080,000	20.00	35,067	38,647		Notes 2 and 3
WPG Investment Co., Ltd.	Pan-World Control Technologies, Inc.	Taiwan	Wholesale of machinery	17,800	14,800	1,565,218	22.86	8,551	(3,812)		Notes 2 and 3
WPG Investment Co., Ltd.	Taibaoo Creation Co., Ltd.	Taiwan	Retail business of other grocery	10,000	10,000	1,000,000	25.00	3,974	(6,355)		Notes 2 and 3
WPG Investment Co., Ltd.	Sunrise Technology Co., Ltd.	Taiwan	Manufacturing of computer and its peripheral equipment	50,000	50,000	2,852,000	10.67	67,602	44,954		Notes 2 and 3
WPG Korea Co., Ltd.	Apache Communication Inc.	British Virgin Islands	International investment	68,812	71,939	2,795,000	100.00	88,133	1,404		Notes 2, 5 and 6

Note 1: Investment income (loss) recognised by the company including realised (unrealised) gain or loss from upstream intercompany transactions and amortisation of investment discount (premium).
Note 2: Investment income (loss) recognised by each subsidiary.
Note 3: An investee company accounted for under the equity method by subsidiary.
Note 4: A subsidiary.
Note 5: An indirect subsidiary.
Note 6: Original investment exchange rate KRW1:NTD 0.027955 on September 30, 2015, and KRW 1 : NTD 0.0292255 on December 31, 2014.
Note 7: Yosun Green Technology Corp. was liquidated in August 2015.

WPG Holdings Limited and Subsidiaries

Information on investments in Mainland China

Nine months ended September 30, 2015

Table 9

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2015	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the nine months ended September 30, 2015: Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2015	Net income of investee for the nine months ended September 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015	Book value of investments in Mainland China as of September 30, 2015	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2015	Footnote
WPG China Inc.	Sales of electronic /electrical components	$ 1,915,664	Note 1	$ 1,917,568	$ -	-	$ 1,917,568	($ 22,893)	100.00	($ 22,893)	$ 2,217,470	-	
WPG China (SZ) Inc.	Sales of computer software and electronic components	156,917	Note 1	114,974	-	-	114,974	11,815	100.00	11,815	474,373	-	Note 9
Suzhou Xinning Bonded Warehouse Co., Ltd.	Warehousing services	32,870	Note 1	30,842	-	-	30,842	11,920	49.00	5,841	54,327	-	
Gain Tune Logistics (Shanghai) Co., Ltd.	Warehousing services/extra work	41,646	Note 1	16,289	-	-	16,289	14,727	40.00	5,891	33,922	-	
Suzhou Xinning Logistics Co., Ltd.	Warehousing services for electronic products	69,554	Note 1	20,207	-	-	20,207	9,602	29.40	2,823	39,802	-	
Shenzhen HQPG Electronic Information Co., Ltd.	Sales, import and export trade of electronic related products	160,173	Note 1	78,485	-	-	78,485	(112)	49.00	489	-	-	Note 13
Silicon Application (Shanghai) Ltd.	Sales of computer software and electronic components	-	Note 1	7,210	-	-	7,210	-	-	-	-	-	Note 3

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2015	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the nine months ended September 30, 2015: Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2015	Net income of investee for the nine months ended September 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015	Book value of investments in Mainland China as of September 30, 2015	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2015	Footnote
Silicon Application (Wuhon) Ltd.	Sales of computer software and electronic components	$ -	Note 1	$ 6,985	$ -	-	$ 6,985	$ -	-	$ -	$ -	-	Note 5
WPI International Trading (Shenzhen) Ltd.	Sales of electronic /electrical components	105,184	Note 1	105,184	-	-	105,184	(4,638)	100.00	(4,638)	-	-	
WPI International Trading (Shanghai) Ltd.	Sales of electronic /electrical components	218,586	Note 1	21,366	-	-	21,366	5,883	100.00	5,883	330,191	-	
AIO (Shanghai) Components Company Limited	Sales of electronic /electrical components	8,569	Note 1	-	-	-	-	363	100.00	363	61,268	-	Note 8
Long-Think International (Shanghai) Limited	Sales of electronic /electrical components	17,139	Note 1	143,490	-	-	143,490	1,793	100.00	(1,980)	178,159	-	Note 7
AECO Electronic (Ningbo) Co., Ltd.	International trade of electronic components and products	128,850	Note 1	128,850	-	-	128,850	562	100.00	562	64,061	-	
Sertek (Shanghai) Limited	Sales of electronic components	82,175	Note 1	-	-	-	-	2,899	100.00	2,899	88,994	-	
Yosun Shanghai Corp. Ltd.	Sales of electronic components and warehousing services	253,103	Note 1	253,103	-	-	253,103	7,001	100.00	7,001	397,172	-	
Yosun South China Corp. Ltd.	Sales of electronic components	141,341	Note 1	-	-	-	-	1,905	100.00	1,905	222,640	-	

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2015	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the nine months ended September 30, 2015: Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2015	Net income of investee for the nine months ended September 30, 2015	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2015	Book value of investments in Mainland China as of September 30, 2015	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2015	Footnote
Dalian Kaiyuan Innovations Digital Co., Ltd.	Development, import, export and sales of software and electronic products	$ 51,760	Note 1	$ 25,474	$ -	-	$ 25,474	$ 194	49.00	$ 96	$ 14,375	-	
Peng Yu (Shanghai) Digital Technology Co., Ltd.	Sales of electronic products	80,228	Note 1	-	43,849	-	43,849	2,649	55.00	1,457	45,626	-	
Hubei Xinsheng Technology Management Co., Ltd.	Sales of electronic products and peripherals	155,280	Note 1	77,504	-	-	77,504	(17,693)	50.06	(8,857)	32,000	-	
World Components Agent (Shanghai) Inc.	Sales of electronic components	6,574	Note 1	6,574	-	-	6,574	(41)	100.00	(41)	4,195	-	
Arise Component Corp.	Sales of electronic components	-	Note 1	26,296	-	-	26,296	-	-	-	-	-	Note 6
Software World Limited	Sales of electronic /electrical components	-	Note 1	6,081	-	-	6,081	-	-	-	-	-	Note 4
Mec Technology (Shanghai) Co., Ltd.	Sales of electronic /electrical components	-	Note 1	16,435	-	-	16,435	-	-	-	-	-	Note 2
Qegoo Technology Co., Ltd.	Business e-commerce platform	60,810	Note 1	5,270	-	-	5,270	-	15.00	-	5,270	-	

Note 1: Remitting investment funds to the investment in Mainland China through the third area.
Note 2: It was liquidated in March, 2011.
Note 3: It was liquidated in the fourth quarter of 2009.
Note 4: It was liquidated in December, 2008.
Note 5: It was liquidated in November, 2007.
Note 6: It was liquidated in December, 2011.
Note 7: Long View Technology Inc. held investments in Mainland China 100% ownership of Long-Think International Trading (Shanghai) Limited through third district transfer investment of British Virgin Islands-Long Think International (HK) Limited

as of August 31, 2012. The investment had been permitted by Investment Commission.

Note 8: WPI International (Hong Kong) Limited acquired AIO Components Company Limited as of July 1, 2010, and AIO (Shanghai) Company Limited became the Company's indirect subsidiary. The investment of USD469 thousand in AIO (Shanghai) Company Limited had been permitted by Investment Commission.

Note 9: WPG International (Hong Kong) Limited invested in WPG (Shenzhen) Inc. in the amount of HKD10 million, which is part of the distribution of earnings from WPG China Inc. The investment had been permitted by Investment Commission, and was excluded from the ceiling of investment amount in Mainland China.

Note 10: For paid-in capital, amount remitted from Taiwan to Mainland China/ amount remitted back to Taiwan for the nine months ended September 30, 2015, accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2015, value of investments in Mainland China as of September 30, 2015, accumulated amount of investment income remitted back to Taiwan as of September 30, 2015, etc., the exchange rates used were USD 1: NTD 32.87, HKD 1: NTD 4.241 and RMB 1: NTD 5.176.

Note 11: The ending balance of investment was calculated based on combined ownership percentage held by the Company.

Note 12: Except for WPG China Inc., WPG China (SZ) Inc. and Hubei Xinsheng Technology Investment Management Co., Ltd., the investment income/loss that was recognised by the Company was based on the financial statements audited and attested by international accounting firm which has cooperative relationship with accounting firm in R.O.C. The remaining investment income/loss was measured based on unreviewed financial statements of investee during the same period.

Note 13: Shenzhen HQPG Electronic Information Co., Ltd. was disposed in August 2015.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2015	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
WPG Holdings Limited	$ 2,178,364	$ 2,296,517	$ 28,448,473
World Peace Industrial Co., Ltd.	270,039	635,431	12,668,855
Richpower Electronic Devices Co., Ltd.	22,516	16,435	1,426,846
Silicon Application Corp.	14,195	20,641	3,936,995
Pernas Electronics Co., Ltd.	32,870	32,870	620,679
Yosun Industrial Corp.	253,102	485,293	7,251,613
Sertek Incorporatedy Inc.	-	82,175	865,952
AECO Technology Co., Ltd.	128,850	128,850	670,249
WPG Investment Co., Ltd.	5,270	16,054	318,820
Genuine C&C Inc.	146,827	147,948	677,831

(1) Exchange rates as of September 30, 2015 were USD 1: NTD 32.87, HKD 1 : NTD 4.241 and RMB 1 : NTD 5.176.

(2) The ceiling of investment amount of the company is calculated based on the investor's net assets.

(3) Richpower Electronic Devices Co., Ltd. had cancelled USD 185 thousand of the investment amount from Investment Commission. Since the investee had liquidated but the investment was not remitted back, the investment amount was included in the accumulated amount remitted out of Taiwan to Mainland China.