

## **Financial Statement — Balance Sheet**

Provided by: USI CORPORATION Finacial year: Yearly Unit: NT\$ thousand

| Accounting Title  | 2014/12/31 | 2013/12/31 |
|---|------------|------------|
| Balance Sheet   |            |            |
| Assets  |            |            |
| Current assets  |            |            |
| Cash and cash equivalents   |            |            |
| Total cash and cash equivalents                                     | 7,485,579  | 8,679,752  |
| Current financial assets at fair value through profit or loss       |            |            |
| Total current financial assets at fair value through profit or loss | 3,172,849  | 6,289,764  |
| Current available-for-sale financial assets                         |            |            |
| Current available-for-sale financial assets, net                    | 296,450    | 375,588    |
| Current bond investment without active market                       |            | •          |
| Current bond investment without active market, net                  | 3,672,911  | 3,558,562  |
| Notes receivable, net   |            |            |
| Notes receivable, net   | 1,904,912  | 2,271,555  |
| Accounts receivable, net  |            |            |
| Accounts receivable, net  | 6,133,312  | 5,423,135  |
| Accounts receivable due from related parties, net                   |            |            |
| Accounts receivable due from related parties, net                   | 64,304     | 146,815    |
| Other receivables   |            |            |
| Other receivables, net  | 408,691    | 233,693    |
| Inventories   |            |            |
| Total inventories   | 8,640,157  | 8,290,863  |
| Prepayments   |            |            |
| Total prepayments   | 633,740    | 549,987    |
| Other current assets  |            |            |
| Total other current assets  | 68,368     | 114,114    |
| Total current assets  | 32,481,273 | 35,933,828 |
| Non-current assets  |            |            |
| Non-current available-for-sale financial assets                     |            |            |
| Non-current available-for-sale financial assets, net                | 2,404,119  | 2,309,664  |
| Non-current financial assets at cost                                |            |            |
| Non-current financial assets at cost, net                           | 861,993    | 328,927    |
| Non-current bond investment without active market                   |            |            |
| Non-current bond investment without active market, net              | 12,600     | 7,600      |
|   |            |            |

|  | Investments accounted for using equity method                            |              |            |
|--|--|--------------|------------|
| Property, plant and equipment   20,241,266   17,556,166     Investment property, net   198,112   218,225     Intestment property, net   198,112   218,225     Intangible assets   310,891   309,026     Other intangible assets, net   186,463   177,705     Other intangible assets, net   186,463   177,705     Total intangible assets   497,354   486,735     Non-current biological assets   497,354   486,735     Total non-current biological assets   17,151   10,138     Deferred tax assets   808,703   754,593     Other non-current assets   808,703   754,593     Other non-current assets   455,672   390,816     Other non-current assets, others   269,285   600,446     Total other non-current assets, others   269,285   600,446     Total other non-current assets   274,957   991,255     Total non-current assets   255,337,738   22,663,331     Total assets   255,337,738   22,663,331     Total assets   255,337,738   22,663,331     Total assets   255,337,348   22,663,331     Total short-term borrowings   6,834,996   6,571,449     Short-term notes and bills payable   2,739,843   2,383,142     Total short-term notes and bills payable   2,739,843   2,383,142     Total current financial liabilities at fair value through profit or loss   421   302     Total notes payable   47,669   61,948     Total notes payable   3,252,94   4,774,456     Other payables   2,174,844   1,662,774     Total other payables   1,771,652   1,679,576     Other current liabilities current portion   1,317,899   1,077,146     Other current liabilities current portion   1,317,899   1,077,146     Ot   | Investments accounted for using equity method, net                       | 167.483      | 0          |
| Total property, plant and equipment   20,241,266   17,556,166   Investment property, net   198,112   218,225   218,225   300,000   300   |  | 1077.00      | Ü          |
| Investment property, net   |  | 20.241.266   | 17,556,166 |
| Investment property, net   |  | 20/2 : 1/200 | 27/000/200 |
| Intangible assets   310,891   309,026  |  | 198.112      | 218,229    |
| Goodwill   310,891   309,026   |  | 130/112      | 210/225    |
| Other intangible assets, net         186,463         177,705           Total intangible assets         497,354         486,735           Non-current biological assets         17,151         10,138           Deferred tax assets         808,703         754,593           Other non-current assets         455,672         390,810           Other non-current assets, others         455,672         390,810           Other non-current assets, others         269,285         600,445           Total other non-current assets, others         269,285         600,445           Total other non-current assets         274,957         991,255           Total other non-current assets         25,933,738         22,663,311           Total sossets         25,933,738         22,663,311           Total sossets         58,415,011         58,597,135           Liabilities         58,415,011         58,597,135           Liabilities         58,415,011         58,597,135           Liabilities         6,834,996         6,571,449           Short-term borrowings         6,834,996         6,571,449           Short-term notes and bills payable         2,739,843         2,383,142           Current financial liabilities at fair value through profit or loss         741   |  | 310.891      | 309.026    |
| Other intangible assets.         497,354         486,735           Non-current biological assets         497,354         486,733           Non-current biological assets         17,151         10,138           Deferred tax assets         808,703         754,593           Other non-current assets         808,703         754,593           Other non-current assets         808,703         754,593           Other non-current assets         455,672         390,810           Other non-current assets, others         269,285         600,449           Total other non-current assets, others         269,285         600,449           Total other non-current assets         25,933,738         22,663,311           Total onn-current assets         58,415,011         58,597,135           Liabilities         58,415,011         58,597,135           Current liabilities         58,415,011         58,597,135           Liabilities         58,415,011         58,597,135           Total short-term borrowings         6,834,996         6,571,445           Short-term borrowings         6,834,996         6,571,445           Total short-term notes and bills payable         2,739,843         2,383,142           Current financial liabilities at fair value through profit or loss  |  | 310/031      | 3037020    |
| Total intangible assets  |  | 186,463      | 177.709    |
| Non-current biological assets  |  | 497 354      | 486 735    |
| Total non-current biological assets   17,151   10,138     Deferred tax assets   808,703   754,593     Other non-current assets   455,672   390,810     Other non-current assets   455,672   390,810     Other non-current assets, others   269,285   600,445     Total other non-current assets   724,957   991,255     Total non-current assets   724,957   991,255     Total non-current assets   25,933,738   22,663,311     Total assets   25,933,738   22,663,311     Total assets   58,415,011   58,597,135     Liabilities   58,415,011   58,515     Liabilities   58,415,011   58,515     Liabilities   58,415,011   58,415     Liabilities   58,415,011   58,41   |  | 137,331      | 100,733    |
| Deferred tax assets  |  | 17 151       | 10 138     |
| Other non-current assets         45,672         390,810           Other non-current assets, others         269,285         600,445           Total other non-current assets         724,957         991,255           Total non-current assets         25,933,738         22,663,311           Total assets         58,415,011         58,597,135           Liabilities         58,415,011         58,597,135           Current liabilities         58,415,011         58,597,135           Short-term borrowings         6,834,996         6,571,445           Short-term borrowings         6,834,996         6,571,445           Short-term notes and bills payable         2,739,843         2,383,142           Current financial liabilities at fair value through profit or loss         421         302           Notes payable         47,669         61,945           Accounts payable         47,669         61,945           Accounts payable         3,252,914         4,774,458           Other payables others         1,748,442         1,662,774           Total other payables to related parties         1,771,652         1,679,576           Other payables to related parties         178,004         295,733           Current trailabilities         178,004         295,733   |  |              |            |
| Long-term prepaid rents  |  | 000,703      | 751,555    |
| Other non-current assets, others         269,285         600,445           Total other non-current assets         724,957         991,259           Total non-current assets         25,933,738         22,663,311           Total assets         58,415,011         58,597,138           Liabilities         58,415,011         58,597,138           Current liabilities         58,415,011         58,597,138           Short-term borrowings         6,834,996         6,571,449           Short-term borrowings         6,834,996         6,571,449           Short-term borrowings         6,834,996         6,571,449           Short-term borrowings         2,739,843         2,383,142           Current financial liabilities at fair value through profit or loss         2,739,843         2,383,142           Current financial liabilities at fair value through profit or loss         421         302           Notes payable         47,669         61,949           Accounts payable         47,669         61,949           Accounts payable         3,252,914         4,774,458           Other payables, others         1,748,442         1,6802           Other payables, others         1,748,442         1,662,774           Total other payables to related parties         0   |  | 455 672      | 390.810    |
| Total other non-current assets, others   269,285   600,445   |  | +55,672      | 330,010    |
| Total other non-current assets   724,957   991,255   |  | 269 285      | 600 449    |
| Total non-current assets   25,933,738   22,663,311     Total assets   58,415,011   58,597,132     Liabilities  |  |              | 991 250    |
| Total assets   |  |              |            |
| Liabilities Current liabilities Short-term borrowings Total short-term borrowings Short-term notes and bills payable Total current financial liabilities at fair value through profit or loss Total current financial liabilities at fair value through profit or loss  Notes payable Total notes payable Accounts payable Total accounts payable Other payables Dividends payable Other payables, others Dividends payables Total other payables Other payables to related parties Other payables to related parties Current tax liabilities Current tax liabilities Total current provisions Total current provisions Total current provisions Total long-term liabilities, current portion Total long-term liabilities, current portion Total other current liabilities, others Total other current liabilities  |  |              |            |
| Current liabilities Short-term borrowings Total short-term borrowings Short-term notes and bills payable Total short-term notes and bills payable Total short-term notes and bills payable Current financial liabilities at fair value through profit or loss Total current financial liabilities at fair value through profit or loss Notes payable Total notes payable Total notes payable Accounts payable Total accounts payable Total expandes Dividends payable Other payables, others Total other payables Other payables Other payables Other payables Total other payables Total other payables Total current provisions Total current provisions Total current provisions Total current provisions Total long-term liabilities, current portion Total long-term liabilities, current portion Total long-term liabilities, current portion Total other current liabilities Total tother current liabili |  | 36,413,011   | 30,337,133 |
| Short-term borrowings Total short-term borrowings Short-term notes and bills payable Total short-term notes and bills payable Total short-term notes and bills payable  Current financial liabilities at fair value through profit or loss Total current financial liabilities at fair value through profit or loss Notes payable Total notes payable Total notes payable Total accounts payable Total accounts payable Total accounts payable Total accounts payable Total actounts payable Total actounts payable Total accounts payable Total other payables Dividends payable Other payables Dividends payable Total other payables Total other payables Total other payables Total current provisions Total current provisions Total current provisions Total current provisions Total long-term liabilities, current portion Total long-term liabilities, current portion Total long-term liabilities, current portion Total other current liabilities, others Total other current liabilities   |  |              |            |
| Total short-term borrowings Short-term notes and bills payable Total short-term notes and bills payable Current financial liabilities at fair value through profit or loss Total current financial liabilities at fair value through profit or loss  Total current financial liabilities at fair value through profit or loss  Notes payable Total notes payable Accounts payable Total accounts payable Other payables Dividends payable Other payables, others Total other payables, others Total other payables Other payables Other payables to later payables Other payables to related parties Ourrent tax liabilities Current provisions Total current provisions Total current liabilities, current portion Total long-term liabilities, current portion Total long-term liabilities, current portion Total other current liabilities, others Total other current liabilities Total other current liabilities Total other current liabilities Total other current liabilities   |  |              |            |
| Short-term notes and bills payable Total short-term notes and bills payable Current financial liabilities at fair value through profit or loss Total current financial liabilities at fair value through profit or loss Notes payable Total notes payable Accounts payable Total accounts payable Other payables Dividends payable Other payables Other payables, others Total other payables Other payables Current financial liabilities Total accounts payable Total accounts payable Other payables Other payables Other payables Other payables Other payables, others Total other payables Current tax liabilities Total current provisions Total current provisions Total current liabilities Long-term liabilities, current portion Total long-term liabilities, current portion Total long-term liabilities, others Total other current liabilities Total other current liabilities Total other current liabilities Total other current liabilities   |  | 6 834 996    | 6 571 1/10 |
| Total short-term notes and bills payable Current financial liabilities at fair value through profit or loss Total current financial liabilities at fair value through profit or loss Notes payable Total notes payable Accounts payable Total accounts payable Other payables Dividends payable Other payables, others Total other payables, others Total other payables to related parties Current tax liabilities Total current provisions Total current provisions Total current liabilities, current portion Total long-term liabilities, current portion Total other current liabilities, others Total other current liabilities  |  | 0,054,550    | 0,3/1,773  |
| Current financial liabilities at fair value through profit or loss  Total current financial liabilities at fair value through profit or loss  Notes payable  Total notes payable  Accounts payable  Total accounts payable  Total accounts payable  Other payables  Dividends payable  Other payables, others  Total other payables, others  Total other payables to related parties  Current tax liabilities  Total current provisions  Total current provisions  Total current liabilities, current portion  Total long-term liabilities, current portion  Total long-term liabilities, others  Total other current liabilities  Total other current liabilities  Total other current liabilities, others  Total other current liabilities   |  | 2 730 843    | 2 383 142  |
| Total current financial liabilities at fair value through profit or loss  Notes payable  Total notes payable  Accounts payable  Total accounts payable  Total accounts payable  Other payables  Dividends payable  Other payables, others  Total other payables  Other payables 1,748,442 1,662,774  Total other payables 1,771,652 1,679,576  Other payables to related parties 0 9,552  Current tax liabilities 178,004 295,733  Current provisions  Total current provisions 25,596 29,260  Other current liabilities, current portion 1,317,899 1,077,146  Other current liabilities, others 188,442 118,204  Total other current liabilities 1,195,350  |  | 2,755,645    | 2,303,172  |
| Notes payable Total notes payable Accounts payable Total accounts payable Total accounts payable  Total accounts payable Other payables Dividends payable Other payables Other payables, others Total other payables Other payables Other payables Other payables Other payables Other payables Total other payables Other payables Other payables Total other payables Other  | Total current financial liabilities at fair value through profit or loss | 421          | 302        |
| Total notes payable  |  | 721          | 302        |
| Accounts payable Total accounts payable Other payables Dividends payable Other payables Other payables Other payables Other payables, others Total other payables Other payables Other payables Other payables to related parties Other payables Other  |  | 47 669       | 61 949     |
| Total accounts payable Other payables Dividends payable Other payables, others Dividends payable Other payables, others Total other payables to related parties Other payables Other paya |  | +7,005       | 01,545     |
| Other payablesDividends payable23,21016,802Other payables, others1,748,4421,662,774Total other payables1,771,6521,679,576Other payables to related parties09,552Current tax liabilities178,004295,733Current provisions25,59629,260Other current liabilities25,59629,260Other current liabilities, current portion1,317,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350   |  | 3 252 914    | 4 774 458  |
| Dividends payable23,21016,802Other payables, others1,748,4421,662,774Total other payables1,771,6521,679,576Other payables to related parties09,552Current tax liabilities178,004295,733Current provisions25,59629,260Other current liabilities25,59629,260Long-term liabilities, current portion1,317,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350   |  | 5,252,517    | 7,777,750  |
| Other payables, others Total other payables Other payables Other payables to related parties Other payables Other |  | 23 210       | 16.802     |
| Total other payables Other payables to related parties Current tax liabilities Current provisions Total current provisions Other current liabilities Long-term liabilities, current portion Total long-term liabilities, current portion Other current liabilities, others Total other current liabilities  1,317,899 1,077,146 118,204 Total other current liabilities 1,506,341 1,195,350  |  |              |            |
| Other payables to related parties09,552Current tax liabilities178,004295,733Current provisions25,59629,260Other current liabilities25,59629,260Long-term liabilities, current portion1,317,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350  |  |              |            |
| Current tax liabilities178,004295,733Current provisions25,59629,260Other current liabilities25,59629,260Long-term liabilities, current portion1,317,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350   |  | 1,771,032    |            |
| Current provisionsTotal current provisions25,59629,260Other current liabilities25,59629,260Long-term liabilities, current portion1,317,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350  |  | 178 004      |            |
| Total current provisions Other current liabilities Long-term liabilities, current portion Total long-term liabilities, current portion Other current liabilities, others Total other current liabilities Total other current liabilities  1,317,899 1,077,146 118,204 118,204 1,195,350  |  | 170,001      | 233,733    |
| Other current liabilitiesLong-term liabilities, current portion1,317,8991,077,146Total long-term liabilities, current portion1,817,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350  |  | 25 596       | 29 260     |
| Long-term liabilities, current portion1,317,8991,077,146Total long-term liabilities, current portion1,817,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350   |  | 23,330       | 23,200     |
| Total long-term liabilities, current portion1,317,8991,077,146Other current liabilities, others188,442118,204Total other current liabilities1,506,3411,195,350   |  |              |            |
| Other current liabilities, others 188,442 118,204 Total other current liabilities 1,506,341 1,195,350  |  | 1 317 899    | 1 077 146  |
| Total other current liabilities 1,506,341 1,195,350  |  |              |            |
|  |  |              |            |
| 10,557,1000,771  |  |              |            |
|  | Total carrent habilities   | 10,557,750   | 17,000,771 |

| Non-current liabilities   |             |             |
|---|-------------|-------------|
| Bonds payable   |             |             |
| Total bonds payable   | 999,024     | 1,997,292   |
| Long-term borrowings  | 200,000     | _,_,        |
| Total long-term borrowings  | 5,073,799   | 3,513,508   |
| Deferred tax liabilities  | -,,,,,,,    |             |
| Total deferred tax liabilities                                    | 1,477,093   | 1,370,755   |
| Other non-current liabilities                                     | =,,         |             |
| Accrued pension liabilities                                       | 3,314,429   | 3,322,738   |
| Other non-current liabilities, others                             | 95,365      | 98,547      |
| Total other non-current liabilities                               | 3,409,794   | 3,421,285   |
| Total non-current liabilities                                     | 10,959,710  | 10,302,840  |
| Total liabilities   | 27,317,146  | 27,303,611  |
| Equity  |             |             |
| Equity attributable to owners of parent                           |             |             |
| Share capital   |             |             |
| Ordinary share  | 11,426,024  | 11,426,024  |
| Total capital stock   | 11,426,024  | 11,426,024  |
| Capital surplus   |             |             |
| Total capital surplus   | 183,205     | 162,708     |
| Retained earnings   |             |             |
| Legal reserve   | 2,543,626   | 2,461,910   |
| Special reserve   | 375,127     | 375,127     |
| Unappropriated retained earnings (accumulated deficit)            |             |             |
| Total unappropriated retained earnings (accumulated deficit)      | 2,652,484   | 2,795,790   |
| Total retained earnings   | 5,571,237   | 5,632,827   |
| Other equity interest   |             |             |
| Total other equity interest                                       | 616,118     | 316,949     |
| Treasury shares   | 475,606     | 439,705     |
| Total equity attributable to owners of parent                     | 17,320,978  | 17,098,803  |
| Non-controlling interests   | 13,776,887  | 14,194,725  |
| Total equity  | 31,097,865  | 31,293,528  |
| Number of share capital awaiting retirement                       | 0           | 0           |
| Equivalent issue shares of advance receipts for ordinary share    | 0           | 0           |
| Number of shares in entity held by entity and by its subsidiaries | 111,943,075 | 104,438,075 |