NANYA TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2015 AND 2014
(With Independent Accountants' Review Report Thereon)

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Independent Accountants' Review Report

The Board of Directors
Nanya Technology Corporation

We have reviewed the accompanying consolidated statements of financial position of Nanya Technology Corporation (the "Company") and its subsidiaries as of September 30, 2015 and 2014, and the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2015 and 2014, changes in equity and cash flows for the nine-month periods then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express a report on these consolidated financial statements based on our reviews.

Except as described in the following paragraph, we conducted our reviews in accordance with Statement on Auditing Standards No. 36 "Review of Financial Statements" of the Republic of China (ROC). A review consists principally of applying analytical procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is to express an opinion regarding the financial statement taken as a whole. Accordingly, we do not express such an opinion.

As discussed in Note 4(2), the financial statements of certain subsidiaries under the equity method as of and for the nine-month periods ended September 30, 2015 and 2014 were not reviewed by independent accountants. The total assets of these subsidiaries amounted to NT$2,862,436 thousand and NT$2,718,475 thousand, representing 2.72 % and 2.75 % of the related consolidated total assets as of September 30, 2015 and 2014, respectively; and the total liabilities amounted to NT$662,367 thousand and NT$759,400 thousand, representing 1.25 % and 1.14 % of the related consolidated total liabilities as of September 30, 2015 and 2014, respectively; and their comprehensive income amounted to a net income of NT$25,091 thousand, net loss of NT$112,846 thousand, net income of NT$86,113 thousand and net loss of NT$1,180,133 thousand, representing 0.53 %, 1.52 %, 0.56 % and 6.01 % of the consolidated total comprehensive income (loss) for the three-month and nine-month periods ended September 30, 2015 and 2014, respectively.

Based on our reviews, except for the adjustments to the consolidated financial statements that we might have become aware of had the financial statements of certain subsidiaries under the equity method described above been reviewed by independent accountants, we are not aware of any material modifications that should be made to the consolidated financial statements referred to in the first paragraph in order for them to be in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard No. 34 "Interim Financial Reporting" as endorsed by Financial Supervisory Commission, ROC.

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Because of the significant decline in the DRAM industry in the previous years, the Company is exposed to liquidity risks as its current liabilities exceeded its current assets by NT $20,328,218 thousand as of September 30, 2015. The management's plans on these matters are described in Note12(2) of the consolidated financial statements. The consolidated financial statements described in the first paragraph above do not include any adjustments that might result from the outcome of this uncertainty.

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Taipei, Taiwan (the Republic of China)
November 10, 2015

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with the Guidelines Govering the Preparation of Financial Reports by securities Issuers and International Accounting Standards No. 34 "Interim Financial Reporting" as endorsed by Financial Supervisory Commission, ROC and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the independent accountants' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and original Chinese version or any difference in the interpretation of the two versions, the independent accountants' review report and consolidated financial statements in Chinese shall prevail.

Consolidated financial statements as of September 30, 2015 and 2014 are reviewed only, not audited in accordance with the generally accepted auditing standards

NANYA TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

SEPTEMBER 30, 2015, DECEMBER 31, 2014 AND SEPTEMBER 30, 2014
(Expressed in thousands of New Taiwan Dollars)

	Assets	September 30, 2015	%	December 31, 2014 (Adjusted)	%	September 30, 2014 (Adjusted)	%
	Current assets:						
1100	Cash and cash equivalents (Note 6(1))	$ 3,746,947	4	7,267,855	7	4,166,833	7
1170	Notes and accounts receivable, net (Note 6(3))	5,758,982	6	6,025,292	6	5,825,524	6
1180	Accounts receivable due from related parties, net (Notes 6(3) and 7)	-	-	19,825	-	99,307	-
1200	Other receivables (Note 6(3))	1,478,395	1	1,660,987	2	1,918,467	1
1210	Other receivable－related parties (Notes 6(3)(9) and 7)	259,160	-	248,012	-	236,073	-
130x	Inventories (Note 6(4))	6,009,267	6	5,148,407	5	5,135,431	5
1470	Other current assets	1,424,950	1	891,640	-	1,026,492	1
	Total current assets	18,677,701	18	21,262,018	20	18,408,127	20
	Non-current assets:						
1523	Non-current available-for-sale financial assets	89,190	-	115,366	-	135,586	-
1543	Financial assets carried at cost－non-current (Note 6(2))	9,340	-	-	-	-	-
1546	Debt investments without active market –non-current (Note 6(2))	181,280	-	-	-	-	-
1550	Investments accounted for using equity method, net (Note 6(6))	32,624,740	31	28,345,213	27	23,554,882	24
1600	Property, plant and equipment (Notes 6(8) and 8)	50,362,720	48	51,175,927	49	51,602,537	52
1780	Intangible assets	439,953	-	537,136	1	438,929	-
1840	Deferred income tax assets	846,881	1	846,648	1	2,380,693	2
1935	Lease receivable－long-term (Notes 6(9) and 7)	1,697,687	2	1,883,806	2	1,942,682	2
1990	Other non-current assets (Notes 6(1) and 8)	405,497	-	386,211	-	336,318	-
	Total non-current assets	86,657,288	82	83,290,307	80	80,391,627	80
	Total assets	$ 105,334,989	100	104,552,325	100	98,799,754	100

	Liabilities and Equity	September 30, 2015	%	December 31, 2014 (Adjusted)	%	September 30, 2014 (Adjusted)	%
	Current liabilities：						
2100	Short-term loans (Note 6(10))	$ 3,305,000	3	-	-	-	3
2170	Notes and accounts payable, net	1,564,993	1	1,075,345	1	1,062,078	2
2180	Accounts payable－related parties (Note 7)	172,018	-	133,595	-	205,908	-
2220	Other payables－related parties (Notes 6(12) and 7)	30,600,901	29	41,099,884	39	46,954,445	30
2322	Current portion of long-term loans (Notes 6(11)(22))	500,000	1	3,900,000	4	3,897,750	1
2399	Other current liabilities	2,863,007	3	2,970,922	3	2,564,133	7
	Total current liabilities	39,005,919	37	49,179,746	47	54,684,314	43
	Non-current liabilities:						
2540	Long-term loans (Note 6(11))	12,683,750	12	12,480,000	12	10,528,750	12
2570	Deferred income tax liabilities	226	-	276	-	186	-
2613	Lease payables－long-term (Notes 6(12) and 7)	276,051	-	282,250	-	284,256	-
2640	Accrued pension liabilities	631,915	1	634,563	1	696,822	1
2670	Other non-current liabilities	241,529	-	298,432	-	311,219	-
	Total non-current liabilities	13,833,471	13	13,695,521	13	11,821,233	13
	Total liabilities	52,839,390	50	62,875,267	60	66,505,547	56
	Equity (Notes 6(6)(7)(14)(15)):						
3110	Common stock	24,285,658	23	24,095,278	23	23,983,358	22
3140	Advance receipts for ordinary share	-	-	653,565	1	563,420	-
3200	Additional paid-in capital	7,219,425	7	6,377,936	6	5,826,508	7
3310	Legal reserve	1,077,812	1	-	-	-	1
3300	Accumulated profit	20,156,413	19	10,816,268	10	2,190,476	14
3400	Other equity	(6,773)	-	5,939	-	24,167	-
3500	Treasury stock	(347,533)	-	(347,533)	-	(347,533)	-
	Equity attributable to owners of the Company	52,385,002	50	41,601,453	40	32,240,396	44
36xx	Non-controlling interest	110,597	-	75,605	-	53,811	-
	Total equity	52,495,599	50	41,677,058	40	32,294,207	44
	Total Liabilities and Equity	$ 105,334,989	100	104,552,325	100	98,799,754	100

See accompanying notes to consolidated financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

NANYA TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2015 AND 2014
(Expressed in thousands of New Taiwan Dollars, except for earnings per share)

		For the three-month periods ended September 30,				For the nine-month periods ended September 30,			
		2015		2014(Adjusted)		2015		2014(Adjusted)	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenues (Note 7)**	$ 10,337,320	100	13,090,573	100	33,521,039	100	36,698,508	100
5000	**Cost of goods sold (Notes 6(4)(13)(16)(18) and 7)**	6,479,733	63	6,828,192	52	19,302,301	58	20,555,200	56
	Gross profit	3,857,587	37	6,262,381	48	14,218,738	42	16,143,308	44
	Operating expenses (Notes 6(14)(16)(18) and 7):								
6100	Selling and distribution expenses	155,813	1	146,885	1	484,840	1	430,502	1
6200	Administrative and general expenses	265,484	3	305,697	2	838,900	3	1,094,665	3
6300	Research and development expenses	484,210	5	357,699	3	1,267,444	4	966,826	3
	Total operating expenses	905,507	9	810,281	6	2,591,184	8	2,491,993	7
	Operating income	2,952,080	28	5,452,100	42	11,627,554	34	13,651,315	37
	Non-operating income and expenses:								
7010	Other income (Notes 6(9)(19))	52,950	1	64,485	-	174,422	1	200,379	1
7020	Other gains and losses (Notes 6(19) and 7)	539,649	5	251,419	2	359,900	1	99,165	-
7050	Finance expenses (Notes 6(12)(19))	(216,383)	(2)	(291,938)	(2)	(665,284)	(2)	(926,734)	(3)
7060	Share of profit of associates accounted for using equity method (Notes 6(6) and 7)	1,405,683	14	2,858,859	22	4,296,181	13	8,547,835	23
	Total non-operating income and expenses	1,781,899	18	2,882,825	22	4,165,219	13	7,920,645	21
	Profit before income tax	4,733,979	46	8,334,925	64	15,792,773	47	21,571,960	58
7950	**Income tax expense (Note 6(14))**	2,485	-	873,567	7	497,163	1	877,406	2
	Profit from continuing operations	4,731,494	46	7,461,358	57	15,295,610	46	20,694,554	56
8100	**Profit (loss) from discontinued operations (Note 12(3))**	-	-	4,439	-	-	-	(1,073,424)	(2)
	Net income	4,731,494	46	7,465,797	57	15,295,610	46	19,621,130	54
8300	**Other comprehensive income (loss):**								
8360	**Items that could be reclassified subsequently to profit or loss**								
8361	Foreign currency translation differences－foreign operations	30,696	-	(7,420)	-	13,464	-	(5,768)	-
8362	Other comprehensive income (loss), before tax, available-for-sale financial assets	(23,406)	-	(12,603)	-	(26,176)	-	32,269	-
8399	Income tax expense related to items that could be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Total items that could be reclassified subsequently to profit or loss	7,290	-	(20,023)	-	(12,712)	-	26,501	-
8500	**Total comprehensive income**	$ 4,738,784	46	7,445,774	57	15,282,898	46	19,647,631	54
	Profit attributable to:								
	Owners of the Company								
	Profit from continuing operations	$ 4,726,612	46	7,458,248	20	15,271,353	46	20,687,535	56
	Profit (loss) from discontinued operations	-	-	4,439	(2)	-	-	(1,013,414)	(3)
8610	**Profit attributable to owners of the Company**	$ 4,726,612	46	7,462,687	18	15,271,353	46	19,674,121	53
	Non-controlling interests								
	Profit from continuing operations	$ 4,882	-	3,110	-	24,257	-	7,019	-
	Loss from discontinued operations	-	-	-	-	-	-	(60,010)	-
8620	**Income (loss) attributable to non-controlling interests**	$ 4,882	-	3,110	-	24,257	-	(52,991)	-
	Total comprehensive (loss) income attributable to:								
	Owners of the Company								
	Comprehensive income from continuing operations	$ 4,733,902	46	7,438,225	57	15,258,641	46	20,714,036	56
	Comprehensive income (loss) from discontinued operations	-	-	4,439	-	-	-	(1,013,414)	(3)
8710	**Total comprehensive income attributable to owners of the Company**	$ 4,733,902	46	7,442,664	57	15,258,641	46	19,700,622	54
	Non-controlling interests								
	Comprehensive income from continuing operations	$ 4,882	-	3,110	-	24,257	-	7,019	-
	Comprehensive loss from discontinued operations	-	-	-	-	-	-	(60,010)	-
8720	**Total comprehensive income (loss) attributable to non-controlling interests**	$ 4,882	-	3,110	-	24,257	-	(52,991)	-
9750	**Basic earnings per share (Unit: TWD) (Note 6(17))**								
	Basic earnings per share from continuing operations	$ 1.94		3.11		6.30		8.63	
	Basic loss per share from discontinued operations	-		-		-		(0.42)	
	Basic earnings per share	$ 1.94		3.11		6.30		8.21	
9850	**Diluted earnings per share(Unit: TWD) (Note 6(17))**								
	Diluted earnings per share from continuing operations					$ 6.25		8.63	
	Diluted loss per share from discontinued operations					-		0.42	
	Diluted earnings per share					$ 6.25		8.21	

See accompanying notes to consolidated financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

NANYA TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2015 AND 2014
(Expressed in thousands of New Taiwan Dollars)

	Attributable to owners of the Company										
				Retained earnings		Total other equity interest					
	Common stock	Advance receipts for share capital	Additional capital surplus	Legal reserve	Accumulated profit (deficit)	Exchange differences on translation of foreign financial statements	Unrealized gains (losses)on vailable -for-sale financial assets	Treasury stock	Total equity attributable to owners of parent	Non-controlling interest	Total equity
Balance at January 1, 2014	$ 239,608,511	-	3,696,784	-	(233,081,650)	(19,739)	17,405	(347,533)	9,873,778	131,359	10,005,137
Effects of retrospective application and retrospective restatement	-	-	-	-	(20,241)	-	-	-	(20,241)	-	(20,241)
Adjusted balance as of January 1, 2014	239,608,511	-	3,696,784	-	(233,101,891)	(19,739)	17,405	(347,533)	9,853,537	131,359	9,984,896
Net profit for the nine-month period ended September 30, 2014 (adjusted)	-	-	-	-	19,674,121	-	-	-	19,674,121	(52,991)	19,621,130
Other comprehensive income (loss)	-	-	-	-	-	(5,768)	32,269	-	26,501	-	26,501
Total comprehensive income (loss)	-	-	-	-	19,674,121	(5,768)	32,269	-	19,700,622	(52,991)	19,647,631
Change in other capital surplus:											
Change in equity of associates accounted for using equity method	-	-	2,154,870	-	-	-	-	-	2,154,870	-	2,154,870
Acquisition of ownership interests in subsidiaries from non-controlling interests	-	-	(36,311)	-	(23,652)	-	-	-	(59,963)	(9,787)	(69,750)
Recognized compensation costs on employee stock options	-	-	14,753	-	-	-	-	-	14,753	109	14,862
Due to recognition of equity component of employee stock options issued	23,920	563,420	(3,588)	-	(7,175)	-	-	-	576,577	-	576,577
Capital reduction to offset accumulated deficits	(215,649,073)	-	-	-	215,649,073	-	-	-	-	-	-
Cash dividend distributed to non-controlling interest by subsidiaries	-	-	-	-	-	-	-	-	-	(14,879)	(14,879)
Balance at September 30, 2014 (Adjusted)	$ 23,983,358	563,420	5,826,508	-	2,190,476	(25,507)	49,674	(347,533)	32,240,396	53,811	32,294,207
Balance at January 1, 2015	$ 24,095,278	653,565	6,377,936	-	10,778,122	(23,516)	29,455	(347,533)	41,563,307	75,605	41,638,912
Effects of retrospective application and retrospective restatement	-	-	-	-	38,146	-	-	-	38,146	-	38,146
Adjusted balance as of January 1, 2015	24,095,278	653,565	6,377,936	-	10,816,268	(23,516)	29,455	(347,533)	41,601,453	75,605	41,677,058
Net profit for the nine-month period ended September 30, 2015	-	-	-	-	15,271,353	-	-	-	15,271,353	24,257	15,295,610
Other comprehensive income (loss)	-	-	-	-	-	13,464	(26,176)	-	(12,712)	-	(12,712)
Total comprehensive income (loss)	-	-	-	-	15,271,353	13,464	(26,176)	-	15,258,641	24,257	15,282,898
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	-	1,077,812	(1,077,812)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(4,853,396)	-	-	-	(4,853,396)	-	(4,853,396)
Change in other capital surplus:											
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	-	1,374	-	-	-	-	-	1,374	-	1,374
Recognized changes in equity in the subsidiaries	-	-	(3,159)	-	-	-	-	-	(3,159)	3,159	-
Change in equity of associates accounted for using equity method	-	-	(16,846)	-	-	-	-	-	(16,846)	-	(16,846)
Recognized compensation costs on employee stock options by the company	-	-	2,924	-	-	-	-	-	2,924	-	2,924
Recognized compensation costs on employee stock options by subsidiaries	-	-	378	-	-	-	-	-	378	275	653
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	7,301	7,301
Due to recognition of equity component of employee stock options issued	190,380	(653,565)	856,818	-	-	-	-	-	393,633	-	393,633
Balance at September 30, 2015	$ 24,285,658	-	7,219,425	1,077,812	20,156,413	(10,052)	3,279	(347,533)	52,385,002	110,597	52,495,599

See accompanying notes to consolidated financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

NANYA TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2015 AND 2014
(Expressed in thousands of New Taiwan Dollars)

	For the nine-month periods ended September 30,	
	2015	2014 (Adjusted)
Cash flows from operating activities:		
Profit from continuing operations before tax	$ 15,792,773	21,571,960
Loss from discontinued operations before tax	-	(1,073,424)
Profit before tax	15,792,773	20,498,536
Adjustments for:		
Income and expenses not affecting cash flow		
Depreciation expense	4,224,887	4,091,109
Amortization expense	108,177	162,056
Interest expenses	665,284	934,813
Interest income	(174,422)	(200,676)
Dividend income	(3,601)	-
Share-based payments	3,577	14,862
Share of profit of associates accounted for using equity method	(4,296,181)	(8,547,835)
Disposal of property, plant and equipment	(812)	111,500
Property, plant and equipment transferred to expenses	-	13,005
Impairment loss on non-financial assets	4,204	228,387
Unrealized foreign currency exchange gain, net	(126,756)	(103,014)
Income and expenses not affecting cash flow	404,357	(3,295,793)
Change in operating assets and liabilities:		
Change in operating assets, net：		
Decrease in accounts receivable and notes receivable	467,657	792,960
Decrease in other receivables	111,873	37,700
(Increase) decrease in inventories	(860,860)	2,581,227
(Increase) decrease in other assets	(533,593)	1,047,022
Increase (decrease) in accounts payable and notes payable	158,005	(958,388)
Decrease in other payables	(603,547)	(249,816)
Decrease in accrued pension liabilities	(2,648)	(142,632)
Increase (decrease) in other non-current liabilities	1,269	(23,840)
Total changes in operating assets and liabilities	(1,261,844)	3,084,233
Cash generated from operations	14,935,286	20,286,976
Interest received	175,821	200,324
Interest paid	(682,597)	(964,129)
Income tax paid	(77,698)	(31,339)
Net cash used in provided by operating activities	14,350,812	19,491,832
Cash flows from investing activities:		
Acquisition of debt investments without active market－non-current	(181,280)	-
Acquisition of financial assets carried at cost－non-current	(9,340)	-
Acquisition of property, plant and equipment	(3,067,004)	(4,545,314)
Proceeds from disposal of fixed and idle assets	1,966	55,908
Proceeds from disposal of non-current assets classified as held for sale	-	1,700,000
Acquisition of intangible assets	(91,422)	(236,393)
Decrease in lease receivables	321,997	321,997
Increase in other non-current assets	(21,381)	(310,955)
Dividends received	3,601	-
Acquisition of ownership interests in subsidiaries from non-controlling interests	-	(69,750)
Net cash used in investing activities	(3,042,863)	(3,084,507)
Cash flows from financing activities:		
Increase in short-term loans	3,605,000	90,600
Repayments of short-term loans	(300,000)	(180,600)
Proceeds from long-term debt	500,000	10,025,000
Repayments of long-term debt	(3,700,000)	(7,300,000)
Decrease in other payables－related parties	(10,493,067)	(19,469,916)
Decrease in lease payable	(5,846)	(6,179)
Cash dividends paid	(4,852,022)	(14,879)
Exercise of employee share options	393,633	576,577
Increase in non-controlling interests	7,301	-
Net cash used in financing activities	(14,845,001)	(16,279,397)
Effect of foreign currency exchange translation	16,144	43,403
Increase in cash	(3,520,908)	171,331
Cash and cash equivalents at beginning of period	7,267,855	3,995,502
Cash and cash equivalents at end of period	$ 3,746,947	4,166,833

See accompanying notes to consolidated financial statements.

Notes to consolidated financial statements as of September 30, 2015 and 2014 are reviewed only, not audited in accordance with the generally accepted auditing standards

NANYA TECHNOLOGY CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2015 AND 2014
(All amounts are expressed in thousands of New Taiwan Dollars, except for per share information or unless otherwise specified)

1. Organization and business scope

Nanya Technology Corporation (the "Company") was legally established with the approval of the Ministry of Economic Affairs on March 4, 1995, with registered address at 669, Fuhsing 3rd Road, Hwa-Ya Technology Park, Kueishan District, Taoyuan City, Taiwan. The main operating activities of the Company and its subsidiary (the "Group") are researching, developing, manufacturing and selling semiconductor products, and the import and export business with its machinery, equipment and raw materials.

2. Approval date and procedures of the financial statements

The consolidated financial statements were reported and issued by the Board of Directors on November 10, 2015.

3. New and revised standards and interpretations not yet adopted

(1) The impact of adoption of new and amended standards and interpretations endorsed by the Financial Supervisory Commissions of the Republic of China ("FSC").

The Group adopted the 2013 version of IFRSs endorsed by the FSC (excluding IFRS 9 Financial Instruments) as they issue the consolidated financial statements commencing from 2015. The related new, revised and amended standards and interpretations are listed below:

New, Revised or Amended Standards and Interpretations	Effective Date Prescribed by IASB
Amendments to IFRS 1 "Limited Exemption from Comparative IFRS 7 Disclosures for First - time Adopters"	July 1, 2010
Amendments to IFRS 7 "Disclosures–Transfer of Financial Asset"	July 1, 2011
Amendments to IFRS 7 "Disclosures–offsetting Financial Assets and Financial Liabilities"	January 1, 2013
IFRS 10 "Consolidated financial statements"	January 1, 2013 (Investment entity took effect on January 1, 2014)
IFRS 12 "Disclosure of Interests in Other Entities"	January 1, 2013
IFRS 13 "Fair Value Measurement"	January 1, 2013
Amendment to IAS 1 "Presentation of Items of Other Comprehensive Income"	July 1, 2012
Amendment to IAS 12 "Deferred Tax: Recovery of Underlyin Assets"	January 1, 2012
Amendment to IAS 19 "Employee Benefits"	January 1, 2013
Amendment to IAS 27 "Separate Financial Statements"	January 1, 2013
Amendment to IAS 32 "Offsetting Financial Assets and Financia Liabilitie"	January 1, 2014

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Except for the following, the Group believes that the adoption of aforementioned 2013 version of IFRSs endorsed by the FSC did not have any significant effect on the Group's consolidated financial statements.

1) IFRS 12 "Disclosure of Interests in Other Entities"

The Group has increased the disclosures on information about its related entities according to this standard. Please refer to Note 6(5) for related information.

2) Amendments to IAS 19, "Employee Benefits"

The amendments to IAS 19 require the Group to calculate a "net interest" amount by applying the discount rate to the net defined benefit liability or asset to replace the interest cost and expected return on planned assets used in current IAS 19. In addition, the amendments eliminate the accounting treatment of either corridor approach or the immediate recognition of actuarial gains and losses to profit or loss when incurred. However, they require to recognize all actuarial gains and losses immediately through other comprehensive income. The past service cost, on the other hand, is expensed immediately when incurred and is no longer amortized over the average period before vested on a straight-line basis. In addition, instead of recognizing liability and expense only when the demonstrable benefit commitment is made, the amendments require the Group to recognize liability and expense for termination benefit on (1) the date when the Group can no longer withdraw the offer of the benefit; or (2) the date when the Group recognizes related restructuring expense, whichever date is earlier. Moreover, the amendments also require a broader disclosure for defined benefit plans.

The Group has changed the accounting policy related to the measure and expression of net defined benefit assets, pension cost and actuarial gains or losses. With the elimination of the corridor approach, the Group has fully recognized the unrecognized its prior service cost and actuarial gains or losses, and retrospectively adjusted the accumulated deficit. The influenced items and amounts are as follows:

Consolidated statement of financial position:

	2010 IFRSs amounts	Impact on transition	2013 IFRSs amounts
September 30, 2014:			
Investments accounted for using equity method	$ 23,555,371	(489)	23,554,882
Accrued pension liabilities	$ 677,665	19,157	696,822
Other non-current liabilities	$ 311,216	3	311,219
Accumulated deficit	$ 2,210,125	(19,649)	2,190,476

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		2010 IFRSs amounts	Impact on Transition	2013 IFRSs version
December 31, 2014:				
Investments accounted for using equity method	$	28,347,485	(2,272)	28,345,213
Accrued pension liabilities	$	674,994	(40,431)	634,563
Other non-current liabilities	$	298,419	13	298,432
Accumulated profit	$	10,778,122	38,146	10,816,268

		2010 IFRSs amounts	Impact on transition	2013 IFRSs amounts
For the three-month period ended September 30, 2014:				
Cost of goods sold	$	(6,829,309)	117	(6,829,192)
Selling and distribution expenses		(146,894)	9	(146,885)
Administrative and general expenses		(305,727)	30	(305,697)
Research and development expenses		(357,721)	22	(357,699)
Share of profit of associates accounted for using equity method		2,858,841	18	2,858,859
Net income		7,465,601	196	7,465,797

		2010 IFRSs amounts	Impact on transition	2013 IFRSs amounts
For the nine-month period ended September 30, 2014:				
Cost of goods sold	$	(20,555,551)	351	(20,555,200)
Selling and distribution expenses		(430,531)	29	(430,502)
Administrative and general expenses		(1,094,757)	92	(1,094,665)
Research and development expenses		(966,891)	65	(966,826)
Share of profit of associates accounted for using equity method		8,547,780	55	8,547,835
Net income		19,620,538	592	19,621,130

(2) New standards and interpretations issued but not yet approved by the FSC

The following summarizes the new standards and amendments issued by the International Accounting Standards Board (IASB) but not yet endorsed by the FSC until the reporting date that may have an impact on the Group:

Newly Issued/Revised Standards, Amendments, and Interpretations	Effective Date Announced by IASB
IFRS 9 "Financial Instruments"	January 1, 2018
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets Between an Investor and its Associate or Joint Venture"	January 1, 2016
Amendments to IFRS 10, IFRS 12, and IAS 28 "Investment Entities: Applying the Consolidation Exception"	January 1, 2016
Amendment to IFRS 11 "Acquisitions of Interests in Joint Operations"	January 1, 2016

(Continued)

Newly Issued/Revised Standards, Amendments, and Interpretations	Effective Date Announced by IASB
Amendment to IFRS 14 "Regulatory Deferral Account"	January 1, 2016
Amendment to IFRS 15 "Revenue from Contracts with Customers"	January 1, 2018
Amendment to IAS 1 "Disclosure Initiative"	January 1, 2016
Amendment to IAS 16 and IAS 38 "Clarification of Acceptable Methods of Depreciation and Amortization"	January 1, 2016
Amendments to IAS16 and IAS 41 "Bearer Plants"	January 1, 2016
Amendments to IAS 19 "Defined Benefit Plans: Employee Contributions"	July 1, 2014
Amendments to IAS 27 "Equity Method in Separate Financial Statements"	January 1, 2016
Amendment to IAS 36 " Recoverable Amount Disclosures for Non-financial Assets"	January 1, 2014
Amendment to IAS 39 " Novation of Derivatives and Continuation of Hedge Accounting"	January 1, 2014
Annual Improvements Cycle 2010-2012 and 2011-2013	July 1, 2014
Annual Improvements to IFRSs 2012-2014 Cycle	January 1, 2016
Amendments to IFRIC Interpretation 21 "Levies"	January 1, 2014

The Group is evaluating the impact on its financial position and financial performance of the initial adoption of the above mentioned standards or interpretations. The results thereof will be disclosed when the Group completes its evaluation.

4. Summary of Significant accounting policies

(1) Statement of compliance

The accompanying consolidated financial statements have been prepared in accordance with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as the Guidelines) and IAS 34 "Interim Financial Reporting" endorsed by the FSC. These consolidated financial statements do not include all disclosures required for the annual financial statements under the Guidelines and IFRSs, IASs, IFRIC Interpretations and SIC Interpretations as endorsed by the FSC (hereinafter referred to as IFRS as endorsed by the FSC).

Except as described below, the significant accounting policies adopted in the accompanying consolidated financial statements are the same as those adopted in the consolidated financial statements for the year ended December 31, 2014. Please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2014 for related information. For effects of the full adoption of the 2013 version of IFRSs endorsed and issued to be effective by the FSC commencing from January 1, 2015, please refer to Note 3(1).

(2) Basis of consolidation

1) Except for Note 3(1), principles used in preparing the consolidated financial statements are the same as those used for the consolidated financial statements for the year ended December 31, 2014. Please refer to Note 4(3) of the consolidated financial statements for the year ended December 31, 2014 for complete disclosures of significant accounting policies.

2) List of subsidiaries included in the consolidated financial statements:

Investor	The name of subsidiaries	Business activity	Shareholdings September 30, 2014	December 31, 2014	September 30, 2014
The Company	NANYA TECHNOLOGY CORP. U.S.A	Sales of semiconductor products	100.00%	100.00%	100.00%
The Company	NANYA TECHNOLOGY CORP. Delaware	Design of semiconductor products	100.00%	100.00%	100.00%
The Company	NANYA TECHNOLOGY CORP. H.K.	Sales of semiconductor products	100.00%	100.00%	99.99%
The Company	NANYA TECHNOLOGY CORP. Japan	Sales of semiconductor products	100.00%	100.00%	100.00%
The Company	PEI JEN Co., Ltd.	Investment in enterprise	100.00%	100.00%	100.00%
The Company	PIECEMAKERS TECHNOLOGY CORP.	Product design and sells	55.26%	58.34%	71.10%
The Company	SUMPRO ELECTRONICS CORP.	Manufacture and sale of electronic components	100.00%	100.00%	100.00%
NANYA TECHNOLOGY CORP. H.K.	NANYA TECHNOLOGY CORP., Germany	Sales of semiconductor products	100.00%	100.00%	100.00%
NANYA TECHNOLOGY CORP. H.K.	NANYA TECHNOLOGY CORP. Shenzen	Sales of semiconductor products	100.00%	100.00%	100.00%

Note : All of the subsidiaries' financial statements were not reviewed for the nine-month periods ended September 30, 2015 and 2014.

3) Subsidiaries not included in the consolidated financial statements: None.

(3) Income taxes

The Group evaluates and discloses the interim period income tax expense in accordance with paragraph B12 of IAS 34 "Interim Financial Reporting".

Income tax expense is best estimated by multiplying the pretax income for the interim reporting period by the effective annual tax rate as forecasted by the management. This should be recognized as current tax expense and deferred taxes in proportion with the estimated annual current tax expense and deferred tax expense.

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled and recognized directly in equity or other comprehensive income as tax expense.

(4) Employee benefits

The pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate 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-time events.

5. Critical Accounting Judgments and Key Sources of Estimation Uncertainly

The consolidated financial statements are prepared in conformity with IAS 34 “Interim Financial Reporting” as endorsed by the FSC, under which, the management makes judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

In these consolidated financial statements, judgments and key sources of estimation uncertainty used by the management in the application of critical accounting policies are expected to be consistent with those in Note 5 of the financial statements for the year ended December 31, 2014.

6. Significant Accounts

Except as described below, the description of significant accounts in the accompanying consolidated financial statements is not materially different from those in the consolidated financial statements for the year ended December 31, 2014. Please refer to Note 6 of the consolidated financial statements for the year ended December 31, 2014 for more details.

(1) Cash and cash equivalents

	September 30, 2015	December 31, 2014	September 30, 2014
Cash on hand — pretty cash	$ 238	163	342
Checking and demand deposits	2,455,452	3,091,133	2,363,666
Time deposits	1,225,329	3,808,616	1,279,325
Short-term commercial papers	65,928	367,943	523,500
	$ 3,746,947	7,267,855	4,166,833

The Group provided certificate of deposit and restricted bank deposit amounting to $378,771, $375,900 and $318,204 as of September 30, 2015, December 31, 2014 and September 30, 2014, respectively. As a pledge to imported cargo materials, accounts for research and development's plan from the Ministry of Economic Affairs and the credit agreement shall not be used, and such time deposits were reclassified to non-current assets as a pledge to imported cargo materials as of September 30, 2015, December 31, 2014 and September 30, 2014, respectively.

(2) Debt Investment without active market — non-current / Financial assets carried at cost — non-current

The Group purchased a two-year zero coupon convertible bond of US$6,000 thousand issued by Memoright (Cayman) Co. Ltd. in August, 2015. The economic characteristics and risks of the embedded conversion rights are not closely related to the bond of the host contract. Therefore, they shall be separated from the bond of the host contract. As of September 30, 2015, the conversion rights converted the bond into unlisted preference shares, and hence, the zero coupon corporate bond are accounted for as financial assets carried at cost — non-current and debt investment without active market — non-current with the amounts of $9,340 and $181,280, respectively.

(Continued)

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(3) Notes receivable, accounts receivable and other receivables

		September 30, 2015	December 31, 2014	September 30, 2014
Notes receivable from operating activities	$	-	21,301	3,126
Accounts receivable (including related parties)		5,768,230	6,032,705	5,931,043
Other receivables (including related parties)		1,737,555	1,908,999	2,154,540
Less : allowance for doubtful receivables		(9,248)	(8,889)	(9,338)
	$	7,496,537	7,954,116	8,079,371

Aging analysis of notes receivable, accounts receivable and other receivables:

		Neither past due nor impaired	Past due but not impaired			total
			Within 30 days	31-60 days	over 61 days	
September 30, 2015	$	7,245,560	250,922	55	-	7,496,537
December 31, 2014		7,806,317	146,542	1,257	-	7,954,116
September 30, 2014		8,015,670	60,587	3,114	-	8,079,371

The changes in the allowance for impairment with respect to notes receivable, accounts receivable, other receivables, and overdue receivables during the periods were as follows:

		Collectively assessed impairment
Balance at January 1, 2015	$	8,889
Loss on foreign exchange		359
Balance at September 30, 2015	$	9,248
Balance at January 1, 2014	$	9,546
Gain on foreign exchange		(208)
Balance at September 30, 2014	$	9,338

(4) Inventories

		September 30, 2015	December 31, 2014	September 30, 2014
Raw materials	$	225,191	145,520	215,820
Work in process		2,920,952	2,719,794	2,907,492
Finished goods		2,760,290	2,140,021	1,853,390
Supplies		102,834	143,072	158,729
	$	6,009,267	5,148,407	5,135,431

As the net realizable value of inventories has increased due to the circumstance that caused the inventory devaluation in prior period to improve, the Group recognized a loss from devaluation of inventories of $2 for the nine-month period ended September 30, 2015, which were credited to cost of goods sold. The Group recognized a gain from recovery in the value of inventories of $0, $0 and $29,596 for the three-month periods ended September 30, 2015 and 2014, and nine-month periods ended September 30, 2014, respectively, which was debited to cost of goods sold as the carrying value of inventories exceeded the net realizable value thereof.

(5) Non- current assets held for sale

On March 14, 2014, the Board of Directors of the Company and the temporary shareholders' meeting of its subsidiary, Sumpro Electronics Corporation, approved of the plan to sell parts of the buildings of the Company, as well as all machinery equipment and spare parts of the subsidiary. The Company and its subsidiary disposed their assets on July 1, 2014, non-current assets held for sale are measured at the lower of carrying amount and fair value, less, cost to sell, and recognized the impairment losses of $1,980 and $405,306, respectively, under other gains and losses and losses from discontinued operations on the consolidated statements of comprehensive income. Please refer to Note 6(19) and Note 12(3) for details.

(6) Investments accounted for using equity method

The components of the investments accounted for using equity method were as follows:

	September 30, 2015	December 31, 2014	September 30, 2014
Associate	$ 32,624,740	28,345,213	23,554,882

1) Associate

The Group's capital surplus—equity of associates accounted for using equity method increased by $32,926 due to the recognization of the costs of employee stock options of Inotera Memories, Inc. for the nine-month period ended September 30, 2015.

On February 10, May 12 and August 11, 2015, the Inotera Memories, Inc.'s capital surplus—equity of associates accounted for using equity method decreased by $49,772 due to the increase in capital injection of 22,060 thousand shares, without purchasing in proportion to the original shareholding percentage.

The Group's capital surplus—equity of associates accounted for using equity method increased by $38,875 due to the recognization of the costs of employee stock options of Inotera Memories, Inc. for the nine-month period ended September 30, 2014.

The Inotera Memories, Inc.'s capital surplus—equity of associates accounted for using equity method increased by $2,115,995 due to the increase in capital injection of 68,167 thousand shares on February 13, May 8 and August 6, 2014, respectively. Additionally, the Inotera Memories, Inc. issued depositary receipts which amounted to 40,000 units on May 15, 2014, without purchasing in proportion to the original shareholding percentage.

(Continued)

The information of the major associate of the investments accounted for using equity method was as follows:

Associates	Relationship	Registration Country	Percentage of ownership September 30, 2015	December 31, 2014	September 30, 2014
Inotera Memories, Inc.	The main supplier for raw material of the Company. Its primary operating activity is producing and selling of semiconductor products.	Taiwan	24.34%	24.42%	24.43%

The fair value of investments in publicly traded stocks of the major associate was as follows:

	September 30, 2015	December 31, 2014	September 30, 2014
Inotera Memories, Inc.	$ 32,808,115	80,144,397	23,555,371

The following is the aggregated financial information of the major associate that has already been modified to the associates' consolidated financial statements based on the IFRS as endored by FSC to reflect the fair value adjustments made at the time of acquisition and adjustment for accounting policy variations.

(a) The financial information in aggregate of Inotera Memories Inc.

	September 30, 2015	December 31, 2014	September 30, 2014
Current assets	$ 51,280,779	56,814,358	62,626,773
Non-current assets	102,417,814	80,987,748	67,719,422
Current liabilities	(17,463,766)	(17,272,884)	(29,583,289)
Non-current liabilities	(1,782,075)	(4,050,738)	(3,943,396)
Net asset	$ 134,452,752	116,478,484	96,819,510

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Revenue	$ 14,490,329	20,267,349	49,188,726	61,941,606
Net income from continuing operations	$ 5,773,519	11,629,173	17,630,798	33,490,010
Other comprehensive income	429	-	298	-
Total comprehensive income	$ 5,773,948	11,629,173	17,631,096	33,490,010

(Continued)

	For the nine-month periods ended September 30,	
	2015	2014
Share of the equity of the associate at January 1	$ 28,345,213	12,851,702
Total comprehensive income allocated to the Group of investment in associate at September 30	4,296,181	8,547,835
Share of the equity of the associate at September 30	32,641,394	21,399,537
Increasing:		
Disposal of realized profit from fixed assets	203	473
Recognization of the costs of employee stock options	32,926	38,875
Capital surplus due to acquisition of shares recognized difference from original holding proportion	-	2,115,995
Others	-	2
Decreasing:		
Capital surplus due to acquisition of shares recognized difference from original holding proportion	(49,772)	-
Others	(11)	-
Carrying amount of equity of the major associate	$ 32,624,740	23,554,882

(7) Acquisition of non-controlling interests

On March 27, 2014, the subsidiary of the Company, Sumpro Electronics Corporation, redeemed its share options by paying $69,750 in cash, increasing the Group's shareholding percentage in its subsidiary from 94% to 100%. On September 26, 2014, the treasury stocks repurchased by the subsidiary were cancelled due to the resolution of the board. There were 15,000 thousand shares that were cancelled. September 26, 2014 was the record date for the decrease in capital.

The following summarized the effect of changes in the Company's ownership interest in its subsidiaries and associates:

	For the nine-month period ended September 30, 2014
Acquisition of non-controlling interests (carrying amount)	$ 9,787
Consideration paid for the non-controlling interests	(69,750)
Differences between purchase consideration and book value of the shares	$ (59,963)
Decrease in capital surplus	$ (36,311)
Decrease in retained earnings	(23,652)
	$ (59,963)

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(8) Property, plant and equipment

The cost and depreciation of property, plant and equipment of the Group as of and for the nine-month periods ended September 30, 2015 and 2014 were as follows:

	Land	Building	Machinery and equipment	Other facilities	Construction in progress	Total
Cost：						
Balance as of January 1, 2015	$ 1,013,924	4,197,965	117,669,279	1,548,558	4,079,353	128,509,079
Additions	-	82	3,179,921	11,645	223,550	3,415,198
Disposals	-	(566)	(188,941)	(39,796)	-	(229,303)
Reclassification	-	400	3,518,761	(3,675)	(3,515,486)	-
Effect of exchange rate change	-	394	1,238	1,792	-	3,424
Balance as of September 30, 2015	$ 1,013,924	4,198,275	124,180,258	1,518,524	787,417	131,698,398
Balance as of January 1, 2014	$ 1,013,924	5,241,798	121,096,948	1,992,068	529,640	129,874,378
Additions	-	-	601,309	20,362	4,212,606	4,834,277
Disposals	-	-	(3,278,108)	(206,061)	-	(3,484,169)
Reclassification	-	-	512,115	(66,983)	(445,132)	-
Reclassification to non-current assets held for sale	-	(1,042,934)	(2,220,593)	-	-	(3,263,527)
Reclassification to prepaid expense	-	-	(83,564)	(11,580)	-	(95,144)
Effect of exchange rate change	-	(83)	370	(791)	-	(504)
Balance as of September 30, 2014	$ 1,013,924	4,198,781	116,628,477	1,727,015	4,297,114	127,865,311
Accumulated depreciation / impairment：						
Balance as of January 1, 2015	$ -	1,131,077	75,006,135	1,195,940	-	77,333,152
Depreciation for the period	-	120,134	4,051,979	52,774	-	4,224,887
Disposals	-	(566)	(188,324)	(39,056)	-	(227,946)
Reversal of impairment loss	-	-	-	4,204	-	4,204
Reclassification	-	673	5,398	(6,071)	-	-
Effect of exchange rate change	-	77	725	579	-	1,381
Balance as of September 30, 2015	$ -	1,251,395	78,875,913	1,208,370	-	81,335,678
Balance as of January 1, 2014	$ -	1,602,429	73,947,602	1,525,667	-	77,075,698
Depreciation for the period	-	140,510	3,857,387	93,212	-	4,091,109
Disposals	-	-	(3,108,284)	(208,004)	-	(3,316,288)
Impairment loss	-	-	(184,700)	5,801	-	(178,899)
Reclassification	-	-	66,983	(66,983)	-	-
Reclassification to non-current assets held for sale	-	(640,954)	(765,287)	-	-	(1,406,241)
Reclassification to prepaid expense	-	-	(17,720)	2,374	-	(15,346)
Transferred to expenses	-	-	12,985	20	-	13,005
Effect of exchange rate change	-	(60)	457	(661)	-	(264)
Balance as of September 30, 2014	$ -	1,101,925	73,809,423	1,351,426	-	76,262,774
Carrying amounts:						
Balance as of September 30, 2015	$ 1,013,924	2,946,880	45,304,345	310,154	787,417	50,362,720
Balance as of December 31, 2014	$ 1,013,924	3,066,888	42,663,144	352,618	4,079,353	51,175,927
Balance as of September 30, 2014	$ 1,013,924	3,096,856	42,819,054	375,589	4,297,114	51,602,537

1) Collaterals

Please refer to Note 8 for conditions of the Group's property, plant and equipment pledged or collateralized as security for long-term loans or lines of credit.

2) Leased Assets

Please refer to Note 6(12) for the further description of finance lease liabilities.

3) Property, plant and equipment under construction

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Capitalized interest	$ 3,653	-	29,515	-
Capitalized interest rates	2.16%~2.32%	-	2.16%~2.32%	-

(9) Lease receivables

1) On June 18, 2009, the Company signed an amended long-term lease agreement with Inotera Memories, Inc. and MeiYa Technology Corp. on the lease of building, facilities and land located on 348, 348-1 and 348-3, Hwa-Ya Section, Kueishan District, Taoyuan City. This amended lease agreement, which took effect retroactively from January 1, 2009, includes the renewal term. Initial lease term is from January 1, 2009 to December 31, 2018. However Inotera Memories, Inc. is entitled to renew this amended lease agreement for an unlimited number of consecutive additional terms of five years each, by providing a written notice with the intention to renew the lease term commencing from January 1, 2019. In addition, Inotera Memories, Inc. has an exclusive option to purchase the leased assets for a total purchase price of US$50,000 thousand on and after January 1, 2024. Also, the rental receivable for the entire year of 2009 has been waived. Initial yearly rentals for the leased building (including facilities and land) were US$13,010 thousand and US$1,990 thousand, respectively from January 1, 2010 to December 31, 2018; the first yearly renewal rentals for the leased building (including facilities and land) will be US$8,010 thousand and US$1,990 thousand, respectively, from January 1, 2019 to December 31, 2023; the subsequent yearly renewal rentals for the leased building (including facilities and land) will be US$10 thousand and US$1,990 thousand commencing from January 1, 2024. The amended lease agreement for the building (including facilities) is treated as a capital lease because (a) the present value of the periodic rental payments made since the inception date is at least 90% of the market value of the leased assets and (b) the lease term is equal to 75% or more of the total estimated economic life of the leased assets. The land is treated as an operating lease.

2) The total lease receivable from the capital lease of the building (including facilities) was $5,185,620; the implicit interest rate was 10.56%. The cost of the leased assets at the beginning of the lease period was $2,656,223. The difference was recognized as unrealized interest revenue of $2,529,397. For the three-month and nine-month periods ended September 30, 2015 and 2014, the Company recognized the interest revenue of $49,971, $55,649, $154,302 and $170,902, respectively, from the amortization of unrealized interest revenue.

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The details of lease receivables were as follows:

	September 30, 2015			December 31, 2014			September 30, 2014		
	Gross investment in the lease	Unearned finance income	Present value of minimum lease payments receivable	Gross investment in the lease	Unearned finance income	Present value of minimum lease payments receivable	Gross investment in the lease	Unearned finance income	Present value of minimum lease payments receivable
Less than one year	$ 429,330	184,335	244,995	429,330	202,759	226,571	429,330	208,587	220,743
Between one and five years	1,428,570	469,106	959,464	1,552,320	544,414	1,007,906	1,593,570	570,340	1,023,230
More than five years	859,073	120,850	738,223	1,057,320	181,420	875,900	1,123,403	203,951	919,452
Subtotal	$ 2,716,973	774,291	1,942,682	3,038,970	928,593	2,110,377	3,146,303	982,878	2,163,425
Current			$ 244,995			226,571			220,743
Non-current			1,697,687			1,883,806			1,942,682
Lease receivables—related parties			$ 1,942,682			2,110,377			2,163,425

(10) Short-term borrowings

1) Short-term borrowings consisted of the following:

	September 30, 2015	December 31, 2014	September 30, 2014
Unsecured short-term borrowings	$ 3,305,000	-	-
Interest rate	1.15%~1.6%	-	-

2) Issuance and redemption of loans

	For the nine-month periods ended September 30, 2015	2014
Balance as of January 1	-	90,000
New issuance during the period	3,605,000	90,600
Repayments during the period	(300,000)	(180,600)
Balance as of September 30	3,305,000	-
Interest rate	1.15%~1.6%	-
Due date	January 21, 2016	-

(11) Long-term loans

The details of long-term loans payable were as follows:

	September 30, 2015			
	Currency	Interest rate range	Expiration	Amount
Unsecured bank loans	TWD	1.3278%~2.078%	2015~2017	$ 1,200,000
Secured bank loans	TWD	2.3945%	2015~2019	11,983,750
Less: current portion				(500,000)
Total				$ 12,683,750
Unused long-term of credit				$ 7,221,000

(Continued)

	December 31, 2014			
	Currency	Interest rate range	Expiration	Amount
Unsecured bank loans	TWD	1.987%~2.092%	2015~2016	$ 800,000
Secured bank loans	TWD	2.093%~2.439%	2015~2019	15,580,000
Less: current portion				(3,900,000)
Total				$ 12,480,000
Unused long-term of credit				$ 10,435,000

	September 30, 2014			
	Currency	Interest rate range	Expiration	Amount
Unsecured bank loans	TWD	2.081 %~2.677%	2015~2016	$ 800,000
Secured bank loans	TWD	2.081%~2.58%	2015~2019	13,626,500
Less: current portion				(3,897,750)
Total				$ 10,528,750
Unused long-term of credit				$ 8,632,000

1) Issuance and redemption of loans

a. The Company signed a syndicated loan agreement with Bank of Taiwan, the managing bank, and 13 (here in after referred to as ''the group of banks") other banks for a syndicated loan with a credit line of $12,000,000 on January 2, 2014, and applied for appropriation of loans of $6,400,000 on January 28, 2014, $3,650,000 on July 28, 2014, and $1,950,000 on October 27, 2014, respectively. The required interest was 90-day commercial paper rate, plus, an annual interest rate of 1.1% in monthly payments. Additionally, the first repayment of the principal is due on the due date, with the rest payable in 5 semi-annual installments. According to the agreement, the borrower should maintain a balance of no less than 3% of the original credit limit in the specified bank account two months from the first appropriation date.

Also, the Company is required to maintain certain financial ratios which should be based on the semi-annual and annual consolidated financial statements of the Company and calculated by the managing bank every 6 months starting from the end of year 2013 or when the managing bank deems necessary. In the event that any of the financial covenants below is breached, the Company is required to submit a formal letter to the managing bank at least three months after submitting the semi-annual and annual consolidated financial statements to syndicated banks, so that the managing bank can convene a meeting of the Banks to discuss the aforesaid breach and to resolve whether a waiver of the breach will be granted. The required financial ratios are as follows:

(a) Financing payables to related parties: not less than $35,000,000.

Additionally, the Company signed a supplementary contract with a group of banks in July 2015, agreeing to delete the requirement on such financial ratio.

(Continued)

(b) Liability Ratio (total liabilities to total net equity and tangibles assets, plus, financing payables to related parties): not more than 200%.

(c) Tangible net equity, plus, other financing payables to related parties: not less than $45,000,000 in the semi-annual and annual financial statements of 2013, and $50,000,000 for each year beginning 2014.

The Company is in compliance with all requirements on the aforementioned financial ratios in the first 6 months of 2014 and for the year ended December 31, 2014.

b. The Company signed a syndicated loan agreement with Bank of Taiwan, the managing bank, and 7 other banks for a credit line of $18,000,000 in the form of credit loan on November 9, 2009. According to the above syndicated loan agreement, the Company was required to comply with certain financial covenants by maintaining certain financial ratios. In the event that any of the financial covenants below is breached, the Company is required to cure the breach, no later than the end of November in the relevant calendar year, for a breach in respect of any semi-annual consolidated financial statements, and for a breach in respect of any annual consolidated financial statements, no later than the end of June of the following calendar year, or to submit a formal letter to the managing bank at least two months prior to the expiration of the Remedial Period, so that the managing bank can convene a meeting of the Banks to discuss the aforesaid breach and to resolve before the expiration of the Remedial Period on whether a waiver of the breach will be granted. These financial covenants are as follows:

(a) Current Ratio (total current assets to total current liabilities): not less than one (1) to one (1).

(b) Interest Coverage Ratio (EBITDA to interest expenses): shall not be less than three (3) to one (1).

(c) Leverage Ratio (total liabilities, plus, contingent liabilities to tangible net worth): not higher than one and a half (1.5) to one (1).

On November 28, 2014, the syndicated banks formally agreed to further waive the Company's obligation to comply with its financial loan covenants under the syndicate loan relating to the financial statements for the six-month period ended June 30, 2014. This syndicated loan was repaid on January 28, 2015.

2) Collaterals for bank loans

Please refer to Note 8 for information on assets pledged as loan collateral by the Group.

(12) Finance lease liabilities

	September 30, 2015			December 31, 2014			September 30, 2014		
	Future minimum lease payments	Interest	Present value of minimum lease payments	Future minimum lease payments	Interest	Present value of minimum lease payments	Future minimum lease payments	Interest	Present value of minimum lease payments
Less than one year	$ 24,698	16,492	8,206	24,698	16,845	7,853	24,698	16,960	7,738
Between one and five years	98,792	60,704	38,088	98,792	62,343	36,449	98,791	62,874	35,917
More than five years	351,944	113,981	237,963	370,468	124,667	245,801	376,643	128,304	248,339
	$ 475,434	191,177	284,257	493,958	203,855	290,103	500,132	208,138	291,994
Current			$ 8,206			7,853			7,738
Non-current			276,051			282,250			284,256
Lease payables—related parties			$ 284,257			290,103			291,994

1) The rental of land is an operating lease. The rental expenses of $930, $930, $2,789 and $2,789 recognized for the three-month and nine-month periods ended September 30, 2015 and 2014 were fully paid.

2) The Group did not issue, repurchase, or repay any lease liabilities during the nine-month periods ended September 30, 2015 and 2014. Please refer to Note 6(19) for the details of related interest expenses. For other relevant information, please refer to Note 6(12) of the consolidated financial statements for the year ended December 31, 2014.

(13) Employee benefits

1) Defined benefit plan

Subsequent to December 31, 2014, there is apparently no evidence of any material market volatility, material curtailment, reimbursement and settlement or other material one-time events. Therefore, the pension cost in the interim consolidated financial statements is measured and disclosed according to the respective actuarial report for the years ended December 31, 2014 and 2013.

The Company's pension costs recognized in profit or loss were as follows:

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Cost of goods sold	$ 3,180	3,801	9,571	10,206
Operating expenses	1,356	1,529	4,035	5,779
Total	$ 4,536	5,330	13,606	15,985

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2) Defined contribution plan

The Group's pension costs that were contributed to the Bureau of Labor Insurance were as follows:

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Cost of goods sold	$ 16,899	16,401	50,667	57,532
Operating expenses	10,646	9,533	34,187	36,662
Total	$ 27,545	25,934	84,854	94,194

(14) Income tax

1) The details of income tax expense were as follows:

	For the three-month periods ended September 30,		For the three-month periods ended September 30,	
	2015	2014	2015	2014
Income tax using the Company's domestic tax rate	$ 2,897	3,162	12,753	6,994
10% surtax on undistributed earnings	-	-	484,691	-
Total current income tax expense	2,897	3,162	497,444	6,994
Deferred income tax expense	(412)	870,405	(281)	870,412
Income tax expense	$ 2,485	873,567	497,163	877,406

2) As of September 30, 2015, under the ROC Income Tax Act, the amounts of unused loss carry forward available to the Company were as follows:

Year	Unused loss carry forward	Expiry year
2008 (declared)	$ 8,865,061	2018
2009 (declared)	19,525,230	2019
2010 (declared)	12,439,512	2020
2011 (declared)	30,344,487	2021
2012 (declared)	29,717,148	2022
2013 (declared)	3,709,757	2023
Total	$ 104,601,195	

3) The Company's income tax returns have been examined by the ROC tax authority through 2013.

4) Information related to the undistributed earnings and imputation credit account (ICA) and creditable ratio were as follows:

	September 30, 2015	December 31, 2014	September 30, 2014
Undistributed earnings (accumulated deficit) after 1998	$ 20,156,413	10,816,268	2,190,476
Imputation credit account	$ 33,151	73,483	67,515

	2014(actual)	2013(actual)
Tax deduction ratio for earnings distribution to ROC residents	0.68 %	- %

Under the information for integrated income tax, the above imputation credit account and creditable ratio were calculated according to the formal interpretation No.10204562810 issued by the Taxation Administration, Ministry of Finance, R.O.C. on October 17, 2013.

(15) Capital and other equity

Except as described below, there was no material change in equity for the nine-month periods ended September 30, 2015 and 2014. Please refer to Note 6(15) of the consolidated financial statements as of and for the year ended December 31, 2014 for the related detail disclosures on equity.

1) Common stock

For the nine-month period ended September 30, 2015, the board of directors approved to increase the Company's common shares arising from the exercise of stock options under the Employee Stock Option Plan (ESOP). Accordingly, the Company issued 4 thousand and 19,034 thousand common shares of stock, at an issuance premium price of $81.9 and $55 per share, respectively, with the total values amounting to $328 and $1,046,870, respectively. All issued shares were paid up upon issuance. Also, the process for the registration thereof was completed.

For the nine-month period ended September 30, 2014, the board of directors approved to increase the Company's common shares arising from the exercise of stock options under the Employee Stock Option Plan (ESOP). Accordingly, the Company issued 2,392 thousand common shares of stock, at an issuance discount price of $5.5 per share, respectively, with a total value amounting to $13,157. All issued shares were paid up upon issuance. Also, the process for the registration thereof was completed.

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2) Capital reduction

The capital reduction to offset accumulated deficits was approved in the board of directors' meeting on March 14, 2014. The unappropriated accumulated deficits amounted to $233,081,650 on December 31, 2013 were covered by reducing capital of $215,649,073 and diminishing 21,564,907 thousand shares of stock according to the regulations of the Corporation Law. The capital reduction, in line with the interpretation No.1030022998 issued by the Financial Supervisory Commission, has been proved effective on June 24, 2014 with June 27, 2014 as the record date of capital reduction. Additionally, the Company set the record date for capital reduction and stock conversion as September 1, 2014, which was approved in the board of directors' meeting on August 8, 2014.

3) Capital surplus

The components of capital surplus were as follows:

	September 30, 2015	December 31, 2014	September 30, 2014
The equity method of accounting for long-term Investments	$ 4,959,302	4,977,555	4,933,056
Employee stock option plans	882,877	879,953	893,452
Premium from exercise of employee stock options	1,377,246	520,428	-
	$ 7,219,425	6,377,936	5,826,508

4) Retained Earning

Pursuant to the Company's articles of incorporation, current-period earnings should first be used to offset any deficit in the previous years and set aside as legal reserve. After the recognition or reversal of special reserve, 1% to 15% of the earnings are to be set aside as employee bonuses and recognized as expense in the current period. After the above appropriations, current- and prior-period earnings that remain undistributed will be proposed for distribution by the board of directors, and a meeting of the shareholders will be held to decide on this matter.

As it belongs to a highly capital-intensive industry with strong growth potential, the Company adopts a dividend distribution policy which is in line with its plans for product line expansion and the demand of fund. This policy requires that the distribution of cash dividends shall be equal to at least fifty percent (50%) of the Company's total dividend distribution every year.

No employee bonues were distributed because the earnings after tax were used to offset the accumulated deficits for the three-month and nine-month periods ended September 30, 2015 and 2014.

(Continued)

The employee bonues amounted to $97,004 for 2014, which was consistent with the actual amount distributed. No employee bonues were distributed due to the accumulated deficits in 2013. The information about bonuses of the shareholders' meeting is available at the Market Observation Post System website.

The appropriations of earnings of 2014 were approved in the stockholders' meeting on June 10, 2015. The amounts of appropriation of dividends per share were as follows:

	2014	
	Dividends per share	**Amount**
Dividends attributable to ordinary shareholders:		
Cash dividends	$ 2.00	4,853,396

On June 6, 2014, the Company decided at its stockholders' meeting that there were no earnings to be distributed due to the accumulated deficit as of December 31, 2013.

According to the amendment of the Company Act in May 2015, employee benefits and directors' and supervisors' remuneration are no longer subject to earnings distribution. The Company will revise its articles of incorporation before the deadline specified by the authority.

5) Treasury stock

The Company's stocks held by subsidiaries were as follows:

Unit: Thousand shares of common stock

	September 30, 2015	December 31, 2014	September 30, 2014
Beginning number of shares as of January 1	687	6,870	6,870
Decrease (Note)	-	(6,183)	(6,183)
Ending number of shares as of December 31	687	687	687
Ending balance as of December 31	$ 347,533	347,533	347,533
Carrying amount per share	$ 505.46	505.46	505.46
Market price per share	$ 36.5	81	60.40

Note : The decrease was a result of capital reduction.

As of September 30, 2015, none of the Company's common stock held by its subsidiary, Pei Jen Co., Ltd., has been sold.

According to the Securities and Exchange Act, the treasury stocks are not allowed to be pledged and the shareholders' right are limited until the treasury stocks are transferred.

6) Other Equity

		Exchange differences on translation of foreign operations	Unrealized gains on available-for-sale financial assets
Balance at January 1, 2015	$	(23,516)	29,455
Exchange differences on translation of foreign operations, net of tax:			
-the Group		13,464	-
Unrealized gains (losses) on available-for-sale financial assets:			
-the Group		-	(26,176)
Balance at September 30,2015	$	(10,052)	3,279
Balance at January 1, 2014	$	(19,739)	17,405
Exchange differences on translation of foreign operations, net of tax			
-the Group		(5,768)	-
Unrealized gains (losses) on available-for-sale financial assets:			
-the Group		-	32,269
Balance at September 30, 2014	$	(25,507)	49,674

(16) Share-based payment transactions

Except as described below, there was no material change on the share-based payment transactions for the nine-month periods ended September 30, 2015 and 2014. Please refer to Note 6(16) of the consolidated financial statements as of and for the year ended December 31, 2014 for related detail disclosures on share-based payment transactions.

The details of these employee stock option plans were as follows:

Unit: in thousands

		For the nine-month periods ended September 30,			
		2015		2014	
		Weighted-average exercise price (TWD)	Number of options (Units)	Weighted-average exercise price (TWD)	Number of options (Units)
Outstanding at January 1	$	46.98	83,965	4.95	114,321
Options exercised		53.12	(7,155)	54.43	(12,554)
Options forfeited		74.23	(4,834)	21.00	(4,278)
Outstanding at March 31		42.79	71,976	48.05	97,039
Options exercisable, end of period		42.79	71,976	49.06	80,794

For the three-month and nine-month periods ended September 30, 2015 and 2014, expenses arising from share options granted to employees amounted to $400, $3,413, $3,577 and $14,862, respectively.

(17) Earnings per share

The basic earnings per share and diluted earnings per share were calculated as follows:

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Basic earnings per share:				
Net income from continuing operations attributable to the Group	$ 4,726,612	7,458,248	15,271,353	20,687,535
Net loss from discontinuing operations attributable to the Group	-	4,439	-	(1,013,414)
Net income attributable to the Group	$ 4,726,612	7,462,687	15,271,353	19,674,121
Weighted-average number of ordinary shares outstanding (basic)	2,427,806	2,397,667	2,422,512	2,397,502
Basic earnings per share from continuing operations (dollars)	$ 1.94	3.11	6.30	8.63
Basic earnings per share from discontinuing operations (dollars)	-	-	-	(0.42)
Basic earnings per share (dollars)	$ 1.94	3.11	6.30	8.21
Diluted earnings per share:				
Net income from continuing operations attributable to the Group			15,271,353	20,687,535
Net loss from discontinuing operations attributable to the Group			-	(1,013,414)
Net income attributable to the Group			15,271,353	19,674,121
Effect of dilutive potential common shares:				
Weighted-average number of ordinary shares (basic)			2,422,512	2,397,502
Effect of employee stock option			21,144	709
Weighted-average number of ordinary shares (diluted)			2,443,656	2,398,211
Diluted earnings per share from continuing operations (dollars)			6.25	8.63
Diluted earnings per share from discontinuing operations (dollars)			-	(0.42)
Diluted earnings per share (dollars)			6.25	8.21

Since the exercise price of the options issued by the Company exceeded the average market price of the share during the three-month periods ended September 30, 2014 and 2015, the stock options were not included in the calculation of the weighted average number of ordinary shares because they were anti-dilutive.

(18) Compensation of employees, directors and supervisors

For the three-month and nine-month periods ended September 30, 2015, the estimated employee benefits amounted to $42,539 and $141,804, respectively. The employee benefits were calculated based on the Company's net profit after tax, distributed according to the earning allocation method stated under the Company's articles of association, and expensed as operating costs or expenses in the current period. If there are any changes after the financial reports are issued, the change will be treated as a change in accounting estimate and recognized through profit or loss in the period of the change.

(19) Non-operating income and expenses

1) Other income

The Group's details of other income were as follows:

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Bank deposits and short-term notes	$ 2,979	8,836	20,120	29,477
Finance leases	49,971	55,649	154,302	170,902
	$ 52,950	64,485	174,422	200,379

2) Other gains and losses

The Group's details of other gains and losses were as follows:

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Foreign exchange losses, net	$ 479,178	194,281	225,320	173,603
Reversal of impairment (impaired losses) gains on assets	(2,466)	183,363	(4,204)	176,919
Gains (losses) on disposal of property, plant and equipment (impaired losses)	145	(172,119)	812	(131,064)
Dividend income	3,601	-	3,601	-
Others	59,171	45,974	134,371	(120,293)
	$ 539,649	251,419	359,900	99,165

3) Finance expenses

The Group's details of finance expenses were as follows:

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Bank borrowings	$ 64,058	82,605	269,704	240,789
Less : capitalized interest payments	(3,653)	-	(29,515)	-
Financing interest of entities with significant influence over the Group	40,255	94,569	132,863	307,782
Financing interest from other related parties	85,432	109,957	279,342	364,434
Lease payments	4,197	4,675	12,677	13,539
Others	26,094	132	213	190
	$ 216,383	291,938	665,284	926,734

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(20) Financial instruments

Except as described below, there was no material change with regard to the fair value and exposure risks of credit risk, liquidity risk and market risk on financial instruments. Please refer to Note 6(20) of the consolidated financial statements as of and for the year ended December 31, 2014 for the related detail disclosures on financial instruments.

1) Liquidity risk

The following are the dates of contractual maturities of financial liabilities, including estimated interest payments but excluding the impact of netting agreements.

	Carrying amount	Contractual cash flow	Within 6 months	6~12 months	1~2 years	2~5 years	Over 5 years
September 30, 2015							
Non-derivative financial liabilities							
Secured bank loans	$ 11,983,750	12,659,701	141,702	141,702	5,035,540	7,340,757	-
Unsecured bank loans	4,505,000	4,565,086	3,829,428	9,748	715,731	10,179	-
Entities with significant influence over the Group	9,500,000	9,653,451	-	9,653,451	-	-	-
Financing from other related parties	20,022,500	20,346,149	-	20,346,149	-	-	-
Finance lease liabilities	284,257	475,433	12,349	12,349	24,698	74,093	351,944
Notes and accounts payable (including to related parties)	1,737,011	1,737,011	1,737,011	-	-	-	-
	$ 48,032,518	49,436,831	5,720,490	30,163,399	5,775,969	7,425,029	351,944
December 31, 2014							
Non-derivative financial liabilities							
Secured bank loans	$ 15,580,000	16,494,206	3,750,108	144,329	288,659	12,311,110	-
Unsecured bank loans	800,000	836,636	251,342	50,676	102,900	321,080	110,638
Entities with significant influence over the Group	13,400,000	13,615,271	-	13,615,271	-	-	-
Financing from other related parties	26,615,567	27,043,146	-	27,043,146	-	-	-
Finance lease liabilities	290,103	494,138	12,349	12,349	24,698	74,094	370,648
Notes and accounts payable (including to related parties)	1,208,940	1,208,940	1,208,940	-	-	-	-
	$ 57,894,610	59,692,337	5,222,739	40,865,771	416,257	12,706,284	481,286
September 30, 2014							
Non-derivative financial liabilities							
Secured bank loans	13,626,500	14,122,138	3,699,382	3,674,751	149,501	5,308,704	1,289,801
Unsecured bank loans	800,000	891,151	58,154	255,745	109,555	212,954	254,744
Entities with significant influence over the Group	19,300,000	19,612,290	-	19,612,290	-	-	-
Financing from other related parties	26,619,333	27,050,082	-	27,050,082	-	-	-
Finance lease liabilities	291,993	500,132	12,349	12,349	24,698	74,094	376,642
Notes and accounts payable (including to related parties)	1,267,986	1,267,986	1,267,986	-	-	-	-
	$ 61,905,812	63,443,779	5,037,871	50,605,217	283,754	5,595,752	1,921,187

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

2) Market risk

a. Exposure to currency

The Group's significant exposure to foreign currency risk was as follows:

		September 30, 2015			December 31, 2014			September 30, 2014		
		Foreign currency (in thousands)	Exchange rate	New Taiwan Dollars	Foreign currency (in thousands)	Foreign rate	New Taiwan Dollars	Foreign currency (in thousands)	Exchange rate	New Taiwan Dollars
Financial assets:										
Monetary items										
USD	$	215,725	33.128	7,146,538	267,934	31.718	8,498,331	240,372	30.436	7,315,962
JPY		2,969,217	0.2757	818,613	1,629,358	0.2650	431,780	2,225,550	0.2784	619,593
EUR		328	37.1310	12,179	628	38.531	24,197	2,984	38.665	115,376
Financial liabilities										
Monetary items										
USD		103,649	33.128	3,433,684	94,532	31.718	2,998,366	89,283	30.436	2,717,417
JPY		173,363	0.2757	47,796	725,529	0.2650	192,265	206,691	0.2784	57,543
EUR		617	37.1310	22,910	25	38.531	963	3,533	38.665	136,603

The Group's exposure to foreign currency risk arises from the foreign currency exchange fluctuations on cash and cash equivalents, accounts receivable, and accounts payable which are denominated in different foreign currencies. A 1% depreciation of the TWD against the USD, EUR, and JPY as of September 30, 2015 and 2014 would have decreased the net income after tax by $44,729 and $51,394 for the nine-month periods ended September 30, 2015 and 2014, respectively. This analysis assumes that all other variables remain constant and ignores any impact of forecasted sales and purchases. The management believes that the analysis is performed on the same basis.

b. Interest rate risk

The Group's exposure to interest rate risk arising from financial assets and liabilities is described in Note 6(20).

The following sensitivity analysis is based on the risk exposure to interest rates of the derivative and non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumes the liabilities bearing variable interest rates are outstanding for the whole year. A 1% increase or decrease in interest rate is assessed by the management to be a reasonably possible change in the interest rate.

If the interest rates increase by 1% (with all the other factors remain constant) for the nine-month periods ended September 30, 2015 and 2014, the Group's profit would have decreased by $460,113 and $603,458, respectively, which were mainly caused by the floating rate loans.

3) Fair value

a. Fair value and carrying amount

The Group's management considers the carrying amounts of loans and receivables, as well as its financial assets and financial liabilities measured at amortized cost, as a reasonable approximation of fair value.

b. Valuation techniques and assumptions used in fair value determination

If the quoted price is available on an active market, the market price is used as the fair value; the primary stock exchange and the market price of securities determined as popular securities published by the security exchange center of the central government qualify as the basis of fair value evaluation used for listed equity instruments and debt instruments with an active market.

Fair value of the Group's financial instruments that have an active market is displayed by category and attributed as follows:

Listed stocks are financial assets with standard transaction terms and conditions, and are traded on an active market. The fair value of such items is determined in reference to the quoted market price.

The fair value of Investment in debt securities with no active market was estimated by Cox-Ross-Rubinstein of Convertible Bond. The main assumption of interest rate was estimated by evaluating the loan rate of same industry.

	Carrying Value	Fair value Level 1	Fair value Level 2	Fair value Level 3	Fair value Total
September 30, 2015					
Available-for-sale financial assets Listed stocks	$ 89,190	89,190	-	-	89,190
Investment in debt securities with no active market	181,280	-	-	181,280	181,280
Total	270,470	89,190	-	181,280	270,470

	Carrying Value	Fair value Level 1	Fair value Level 2	Fair value Level 3	Fair value Total
December 31, 2014					
Available-for-sale financial assets Listed stocks	$ 115,366	115,366	-	-	115,366

	Carrying Value	Fair value Level 1	Fair value Level 2	Fair value Level 3	Fair value Total
September 30, 2014					
Available-for-sale financial assets Listed stocks	$ 135,586	135,586	-	-	135,586

(Continued)

(21) Financial risk management

The policies and the objectives of the financial risk management are consistent with those disclosed in Note 6(21) of the consolidated financial statements for the year ended December 31, 2014.

(22) Capital management

There were no material changes in capital management target adopted for capital management in comparison to Note 6(22) of the consolidated financial statements as of and for the year ended December 31, 2014.

(23) Investing and financing activities of noncash transactions

Cash flow of noncash investing and financing transactions for the nine-month periods ended September 30, 2015 and 2014 were as follows:

1) Investing and financing activities without having an impact on cash flow

	For the nine-month periods ended September 30, 2015	2014
Current portion of long-term liabilities	$ 500,000	3,897,750

2) Cash paid to purchase property, plant and equipment

	For the nine-month periods ended September 30, 2015	2014
Increase in property, plant and equipment	$ 3,415,198	4,834,277
Increase in other payables–equipment	(348,194)	(288,963)
Cash paid to purchase property, plant and equipment	$ 3,067,004	4,545,314

3) Cash paid to purchase intangible assets

	For the nine-month periods ended September 30, 2015	2014
Increase in intangible assets	$ 5,150	450,718
Increase (decrease) in other payables－intangible assets	86,272	(214,325)
Cash paid to purchase intangible assets	$ 91,422	236,393

7. Related-party transactions

(1) Parent company and ultimate controlling party

The Company is the ultimate controlling party of the Group.

(2) Significant related-party transactions

1) Sales to related parties

The Group's significant sales to related parties and the balance of accounts receivable were as follows:

	Sales				Accounts receivable－related parties		
	For the three-month periods ended September 30,		For the nine-month periods ended September 30,				
	2015	2014	2015	2014	September 30, 2015	December 31, 2014	September 30, 2014
Associate	$ 1,288	362	1,288	362	-	-	-
Other related parties (Note)	-	133,845	(3,120)	213,877	-	19,825	99,307
	$ 1,288	134,207	(1,832)	214,239	-	19,825	99,307

Note: The sales discount of $57 and $3,177 to other related parties were recognized for the three-month and nine-month periods ended September 30, 2015, respectively.

The selling prices and collection terms for the sales to related parties are not significantly different from those third-party customers, and the normal credit term with the related parties above is 15 days after the second of each delivery month. There is no collateral received among related parties accounts receivable and there is no need to estimate bad debt expense.

2) Purchase from related parties

The Group's significant purchases from related parties and the balance of accounts payable were as follows:

	Purchases				Accounts receivable－related parties		
	For the three-month periods ended September 30,		For the nine-month periods ended September 30,				
	2015	2014	2015	2014	September 30, 2015	December 31, 2014	September 30, 2014
Associate (Note)	$ (204)	3,345	(1,504)	81,585	-	-	-
Entities with significant influence over the Group	26,550	36,309	79,651	92,704	9,033	10,411	9,652
Other related parties	268,334	174,032	704,715	604,787	162,985	123,184	109,969
	$ 294,680	213,686	782,862	779,076	172,018	133,595	119,621

Note: The purchase discounts and allowances were recognized as a result of the transfer price change with purchase price of the Group.

The purchase price and payment terms for the purchase from related parties are not significantly different from those with third-party vendors, and the average payment period for notes and accounts payable pertaining to such purchase transactions ranged from one to two months, which was similar to that of other normal vendors. Purchase price with associates is calculated using the transfer pricing formula in accordance with the agreement.

3) Consigned out for processing and accounts payable

	Amount				Other payables－related parties		
	For the three-month periods ended September 30,		For the nine-month periods ended September 30,				
	2015	2014	2015	2014	September 30, 2015	December 31, 2014	September 30, 2014
Associate	$ 19	28,642	180	28,642	17	38	280
Other related parties	1,450,879	1,432,120	4,533,903	3,978,105	1,026,349	1,006,493	963,401
Total	$ 1,450,898	1,460,762	4,534,083	4,006,747	1,026,366	1,006,531	963,681

The term of transactions with the related parties above is 60 days after the end of each month.

4) The Group's income received from related parties, such as utility income and receivables from payment on behalf of related parties were as follows:

	Other receivables－related parties		
	September 30, 2015	December 31, 2014	September 30, 2014
Associate	$ 14,165	14,091	15,330

5) Financing from related parties

The Group's details of lending from related parties were as follows:

	Other payables－related parties		
	September 30, 2015	December 31, 2014	September 30, 2014
Entities with significant influence over the group	$ 9,500,000	13,400,000	19,300,000
Other related parties	20,022,500	26,615,567	26,619,333
Total	$ 29,522,500	40,015,567	45,919,333

Interest payables on borrowings from related parties for September 30, 2015, December 31, 2014, and September 30, 2014 amounted to $39,800, $57,333 and $63,693, respectively. Please refer to Note 6(19) for details on related interest expenses.

6) Property transactions

a. The Group sold land and machinery equipment to its affiliates. The downstream unrealized sales profit is realized through the useful life of machinery equipment. The realized profit on disposal of assets amounted to$68, $67, $203 and $473 as of the three-month and nine-month periods ended September 30, 2015 and 2014, respectively; and the unrealized profit on disposal of assets, which is a deduction of investment under equity method, amounted to $101,205, $101,409 and $101,476 as of September 30, 2015, December 31, 2014, and September 30, 2014, respectively.

b. The Group purchased machinery equipment from other related parties of $25,473 for the nine-month period ended September 30, 2015, and the unpaid payables of $4,029 were accounted for under other payables—related parties as of September 30, 2015.

c. The Group disposed its equipment to its affiliates at $695 and the profit on disposal amounted to $695 for the nine-month period ended September 30, 2015. All amounts were received as of September 30, 2015.

d. The Group purchased machinery equipment from other related parties amounting to $39,433 in May 2014, and the unpaid payables of $3,100 were accounted for under payables—related parties as of September 30, 2014.

e The Group purchased machinery equipment from its affiliates amounting to $126,468 in May 2014, and the unpaid payables of $83,187 were accounted for under payables —related parties as of September 30, 2014.

7) Lease contracts

a. The Group's long-term lease contract signed with associates, please refer to Note 6(9) and 6(12) for explanation.

b. The Group's rental expenses and the balance of lease payable from related parties were as follows:

	Amount			
	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	2014	2015	2014
Entities with significant influence over the Group	$ 26,585	22,994	78,557	68,087
Other related parties	-	-	79,348	-
Total	$ 26,585	22,994	157,905	68,087

(Continued)

8) Contracts with related parties

a. The Company signed a Service Agreement with IMI; its services include the management of facility, human resources, finance, purchasing, engineering, and so on. The service fee will be calculated based on the actual service provided. This Service Agreement took effect on July 15, 2003, and will remain effective until it has been mutually agreed to be terminated by both parties.

b. The Company signed a Probe Tester Consignment and Service Agreement with IMI on August 6, 2013. Under this Agreement, IMI provides the services of probe test and related maintenance of testing equipment. This Prober Tester Consignment and Service Agreement took effect from the signing date to December 31, 2014, or whenever a party has notified the other party to terminate this Prober Tester Consignment and Service Agreement in accordance with the conditions stipulated in the aforementioned Agreement.

c. On November 6, 2014, Nanya Technology Corporation, U.S.A., the Company's subsidiary, signed a Consulting Agreement with Inotera Memories, Inc., U.S.A., the subsidiary of IMI. Under this Agreement, Nanya Technology Corporation, U.S.A. provides human resource and bookkeeping services to Inotera Memories, Inc., USA. This Consulting Agreement took effect on November 6, 2014, and will remain effective until a party has notified the other party to terminate the Consulting Agreement in accordance with the conditions stipulated in the aforementioned Agreement.

(3) Key Management Personnel Compensation

	For the three-month periods ended September 30,		For the nine-month periods ended September 30,	
	2015	**2014**	**2015**	**2014**
Short-term employee benefits	$ 13,652	13,286	46,345	42,852

8. Pledged Properties

The Group's assets pledged to secure loan are as follows:

Pledged assets	Object	September 30, 2015	December 31, 2014	September 30, 2014
Property, plant and equipment	Guarantee for bank loans	$ 17,671,400	30,628,371	31,874,805
Other non-current assets	Guarantee for bank loans and import	$ 378,711	375,900	318,204

9. Significant commitments and contingencies

(1) Significant Commitments

1) The Group's foreign workers and shipping guarantees amounted to \$585,000, \$585,000 and \$628,010 as of September 30, 2015, December 31, 2014 and September 30, 2014, respectively.

2) As of September 30, 2015, December 31, 2014 and September 30, 2014, the Group's unused established letter of credit amounted to \$496,843, \$518,610 and \$0, respectively.

(2) Contingencies Liabilities

1) In 2002, Nanya Technology Corporation and its subsidiary, Nanya Technology Corporation, U.S.A. (collectively “Nanya”), and other major Dynamic Random Access Memory (“DRAM”) manufacturers, were alleged to collusively manipulate DRAM’s market prices in the U.S.A. which violates the Antitrust Law. Currently, the aforementioned Antitrust litigation is still pending in the U.S.A. Federal Court and State Court, and Nanya has engaged counsels to properly handle it to ensure Nanya’s rights.

2) In Novermber 2014, QimondaAG accused Nanya Technology GmbH of patent infringement in Landgericht Dusseldorf Court. In June 2012, Nanya Technology Corporation and Nanya Technology GmbH (collectively “Nanya”) filed a request to the Landgericht Munich Court for a declaratory relief, and the said request had been approved in August 2014. However, QimondaAG was not satisfied by the decision made by the court, and therefore, has decided to file an appeal to the Landgericht Munich Court in September 2012. Nanya has engaged counsels to properly handle the case to ensure Nanya’s right.

10. Significant disaster loss : None.

11. Subsequent events : None.

12. Others

(1) The nature of the Group's personnel, depreciation, and amortization expense, categorized by function, were as follows:

	For the three-month period ended September 30, 2015			For the three-month period ended September 30, 2014		
	Cost of goods sold	**Operating expenses**	**Total**	**Cost of goods sold**	**Operating expenses**	**Total**
Employee benefits						
Salaries	583,100	358,260	941,360	596,054	334,862	930,916
Labor and health insurance	34,118	23,057	57,175	35,724	23,684	59,408
Pension expenses	20,079	12,002	32,081	20,202	11,062	31,264
Other personnel expenses	12,494	3,959	16,453	10,887	3,274	14,161
Depreciation expenses	1,428,936	15,571	1,444,507	1,296,502	32,019	1,328,521
Amortization expenses	36,015	-	36,015	45,814	-	45,814

	For the nine-month period ended September 30, 2015			For the nine-month period ended September 30, 2014		
	Cost of goods sold	**Operating expenses**	**Total**	**Cost of goods sold**	**Operating expenses**	**Total**
Employee benefits						
Salaries	1,765,677	1,051,285	2,816,962	1,822,644	1,141,430	2,964,074
Labor and health insurance	103,203	67,660	170,863	126,957	67,342	194,299
Pension expenses	60,238	38,222	98,460	67,738	42,441	110,179
Other personnel expenses	33,376	10,281	43,657	32,305	9,863	42,168
Depreciation expenses	4,164,897	59,990	4,224,887	3,982,838	108,271	4,091,109
Amortization expenses	108,177	-	108,177	162,056	-	162,056

(2) Approaching finance plans of the Group

1) Financing plan: As of September 30, 2015, the Group has an unused credit facility of $7,221,000 for long and short-term loans.

2) To increase the ratio of design shrink product production, Nanya Technology still keeps its effort in converting the capacities of design shrink product to 30nm, and according to the forecast the output will be over 50% of the total capacities in the second half of 2015. The actual output is around 40% at the end of Q3 2015. We plan to push the ratio forward to 70~80% in 2016.With more design shrink product output, die cost will be lower, hence, the company will become more cost-efficient.

3) To raise the sales of value-added product：Nanya Technology will remain concentrated on the business of Low-Power and Consumer DRAM products. The two genres contain over 75% of its revenues for now and expected to be over 80% at the end of 2015. It will focus on niche market and related application in order to raise the selling price of its products. In the future, its will be eager to create more value to its products to enhance the profit of the Company.

4) The Group's profitability and the operations had improved since the year 2013. The repayment of debt and decrease in current liabilities are expected due to continuous cash inflow in the future.

(3) Discontinued operations:

The subsidiary of the Company's umpro, Electronics Corporation, sold all of its machinery equipment, spare parts and main inventories due to lack of original equipment manufacturing techniques, product lines and equipments on July 1, 2014. Accordingly, the discontinued operations were expressed separately from its continuing operations for the nine-month periods ended September 30, 2014.

Disclosure of income and cash flow of discontinued operations are as follows:

		For the three-month period ended September 30, 2014	For the nine-month period ended September 30, 2014
Profit (loss) from discontinued operations:			
Operating revenues	$	334,093	1,361,700
Cost of goods sold		(353,793)	(1,822,948)
Gross loss		(19,700)	(461,248)
Operating expenses		(8,427)	(281,586)
Non-operating income and expenses		32,566	(330,590)
Loss from discontinued operations before tax		4,439	(1,073,424)
Income tax expense		-	-
Loss from discontinued operations	$	4,439	(1,073,424)
Cash flows from discontinued operations:			
Cash flows from operating activities	$	599,787	358,854
Cash flows from investing activities		975,000	1,283,626
Cash flows from financing activities		(1,281,856)	(1,358,342)
Net cash used	$	292,931	284,138

(4) Seasonality of operations

The operation of the Group is not influenced by seasonality and periodicity.

13. Other Disclosure Items

(1) Information on investees

The significant transactions required by the "Guidelines" for the Group were as follows:

1) Financing provided : None.

2) Guarantees and endorsements for other parties : None.

3) The securities held at balance sheet date (excluding subsidiaries, associates and joint ventures)：

Security holder	Category and name of security	Relationship between issuer of security and the company which holds securities	Account name	September 30, 2015				Note
				Shares / Units (in thousands)	Carrying value	Percentage of ownership	Market value or net asset value	
Pei Jen Co., Ltd.	Nan Ya Printed Circuit Board Corp.	Other related party	Available-for-sale securities	2,770	89,190	0.43%	89,190	-
The Company	Memoright (Cayman) Co., LTD	-	Investment in debt securities with no active market and Financial assets carried at cost	-	190,620	-%	190,620	-

4) Information regarding purchase or sales of securities for the period exceeding $300 million or 20% of the Company's paid-in capital : None.

5) Information on acquisition of real estate for which the purchase amount exceeded $300 million or 20% of the Company's paid-in capital : None.

6) Information regarding receivables from disposal of real estate exceeding $300 million or 20% of the Company's paid-in capital : None.

7) Information regarding related-party purchases and/or sales for which the amount exceeded $100 million or 20% of the Company's paid-in capital：

Purchasing (selling) company	Related party	Nature of relationship	Transaction details				Abnormal transaction		Accounts/notes receivable (payable)		Note
			Purchase (sale)	Amount	% to total	Payment terms	Amount	Payment terms	Ending balance	Notes/ accounts receivable (payable)	
The Company	Nanya Technology Corp., U.S.A.	Parent company	(Sale)	1,482,156	4.48%	O/A 60~90 days	-		412,403	6.55%	(Note)
The Company	Nanya Technology Corp., Japan	Parent company	(Sale)	2,274,205	6.88%	O/A 180 days	-		689,541	10.96%	(Note)
The Company	Nanya Technology Corp., Germany	Parent company	(Sale)	1,608,099	4.86%	O/A 60~90 days	-		405,982	6.45%	(Note)
The Company	Piece Makers Technology, Inc.	Parent company	(Sale)	497,491	1.50%	O/A 60~90 days	-		284,573	4.52%	(Note)
The Company	Formosa Sumco Technology Corp.	Other related party	Purchase	682,908	12.03%	O/A 60days	-		(162,985)	(9.62)%	-

Note ：The transaction has already been written-off in the consolidated financial statements.

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8) Information regarding accounts receivable from related parties for which the amount exceeded $100 million or 20% of the Company's paid-in capital：

Accounts receivable company	Related party	Nature of relationship	Amount	Turnover	Due date accounts receivable		Amounts received in subsequent periods	Allowance for bad debt
					Amount	Method		
The Company	Nanya Technology Corp., U.S.A.	Parent company	Account receivable 412,403	6.06%	-	-	234,668	-
The Company	Nanya Technology Corp., Japan	Parent company	Account receivable 689,541	5.42%	-	-	260,868	-
The Company	Nanya Technology Corp., Germany	Parent company	Account receivable 405,982	4.63%	-	-	218,792	-
The Company	Piece Makers Technology, Inc.	Parent company	Account receivable 284,573	2.33%	-	-	141,190	-

9) Information regarding trading in derivative financial instruments : None.

10) Intercompany relationships and significant intercompany transactions：

No.	Company name	Counter party	Relationship	Intercompany transactions			
				Financial Statement Item	Amount	Terms	Percentage of consolidated total gross sales or total assets
0	The Company	Nanya Technology Corp., U.S.A.	1	Sales	1,482,156	General conditions	4.42%
0	〃	Nanya Technology Corp., Germany	1	Sales	1,608,099	General conditions	4.80%
0	〃	Nanya Technology Corp., Japan	1	Sales	2,274,205	General conditions	6.78%
0	〃	Piece Makers Technology, Inc.	1	Sales	497,491	General conditions	1.48%
0	〃	Nanya Technology Corp., U.S.A.	1	Accounts receivable	412,403	General conditions	0.39%
0	〃	Nanya Technology Corp., Germany	1	Accounts receivable	405,982	General conditions	0.39%
0	〃	Piece Makers Technology, Inc.	1	Accounts receivable	284,573	General conditions	0.27%
0	〃	Nanya Technology Corp., Japan	1	Accounts receivable	689,541	General conditions	0.65%
0	〃	Nanya Technology Corp., Delaware	1	Administrative and general expenses	216,095	Administrative expenses	0.64%

Note 1: Assigned numbers represent the following:

1. 0 represents the parent company
2. Subsidiary is numbered in sequence that starts with 1.

Note 2: Transactions are categorized as follows:

1.The parent company to subsidiary.

2.Subsidiary to parent.

3.Subsidiary to subsidiary.

Note 3: For significant intercompany transactions, only information regarding funding and finances, sales, and accounts receivable were disclosed; the opposing items of the transactions were not disclosed.

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(2) Information on investment:

The information on investment of the Group for the nine-month periods ended September 30, 2015 was as follows:

Investor company	Investee company	Location	Major operations	Original investment Amount		Balance as of September 30, 2015			Net income of investee	Investment income (loss) recognized by the investor company	Note
				September 30, 2015	September 30, 2014	Shares (thousands)	%	Carrying value			
The Company	Nanya Technology Corp., U.S.A.	U.S.A	Sales of semiconductor products	20,392	20,392	2	100.00%	119,056	3,637	3,637	(Note)
The Company	Nanya Technology Corp., Delaware	U.S.A	Design of semiconductor products	36,005	36,005	-	100.00%	124,819	10,223	10,223	(Note)
The Company	Pei Jen Co., Ltd.	Taipei	Import/export business	175,348	175,348	480	100.00%	-	23,141	21,767	(Note)
The Company	Nanya Technology Corp., HK	HK	Sales of semiconductor products	66,271	66,271	20	100.00%	38,943	12,970	12,970	(Note)
The Company	Nanya Technology Corp., Japan	Japan	Sales of semiconductor products	20,161	20,161	1	100.00%	141,581	(11,916)	(11,916)	(Note)
The Company	Inotera Memories, Inc.	Taoyuan	Business of electronic products	24,631,379	24,631,379	1,587,484	24.20%	32,439,962	17,630,798	4,271,970	
The Company	Piece Makers Technology, Inc.	Hsinchu	Design of semiconductor products	21,246	21,246	7,918	55.26%	26,591	57,773	31,436	(Note)
The Company	Sumpro Electronics Corporation	Taoyuan	Business of electronic products	2,591,000	2,591,000	259,100	100.00%	32,919	(9,716)	(9,716)	(Note)
Nanya Technology Corp., HK	Nanya Technology Corp., Germany	Germany	Import/export business	30,056	30,056	-	100.00%	54,159	5,130	5,130	(Note)
Pei Jen Co., Ltd.	Inotera Memories, Inc.	Taoyuan	Business of electronic products	143,966	143,966	9,018	0.14%	184,778	17,630,798	24,211	

Note : The transaction has already been written-off in the consolidated financial statements.

(3) Information regarding investments in Mainland China：

1) Information on indirect investment in companies in Mainland China：

Name of the PRC investee company	Primary business scope	Amount of paid-in capital	Method of investment	Investment transferred from Taiwan, beginning of period	Nine-month periods ended September 30, 2015		Investment transferred from Taiwan, end of period	Equity in the earnings (losses)	Direct and indirect shareholding percentage by the company	Recognized gain or loss from investment for the current period	Carrying value of investment, end of period	Remitted gain on investment, end of period
					Remittance	Remittance						
Nanya Technology Corp., Shenzhen	Sales of semiconductor products	32,631	(Note 1)	32,631 (USD 985)	-	-	32,631 (US 985)	7,468	100.00%	7,468	17,604	-

(Continued)

2) Quota for investment in Mainland China：

Accumulative remittance from Taiwan to Mainland China, end of the period	Amount of investment approved by Investment Commission, Ministry of Economic Affairs	Limit on the amount of investment in Mainland China (Note 4)
32,631 (USD 985)	32,631 (USD 985)	31,431,001

Note 1：Indirect investment in Nanya Technology Corp., Shenzhen was derived through Nanya Technology Corp., HK.

Note 2：The exchange rate of New Taiwan dollars to US dollars on September 30, 2015 was USD1：TWD 33.128.

Note 3：Amount was recognized based on the self-prepared financial statements.

Note 4：60% of net equity.

3) Information on significant transactions：

Please refer to “Related information on material transaction items” and “Intercompany relationships and significant intercompany transactions” for direct or indirect significant transactions between the Company and its investees in Mainland China for the nine-month period ended September 30, 2015.

14. Segment Information

Operating segments are combined and reconciled as follows:

	Japanese division	Manufacturing division	Discontinued operations	Others divisions	Adjustments and eliminated	Total
For the three-month period ended September 30, 2015						
Revenue:						
From external customers	$ 797,819	8,110,524	-	1,428,977	-	10,337,320
From sales among intersegments	-	2,049,709	-	82,831	(2,132,540)	-
Total revenue	$ 797,819	10,160,233	-	1,511,808	(2,132,540)	10,337,320
Reportable segment profit or loss	$ (13,895)	4,726,717	-	41,365	(20,208)	4,733,979

	Japanese division	Manufacturing division	Discontinued operations	Others divisions	Adjustments and eliminated	Total
For the three-month period ended September 30, 2014						
Revenue:						
From external customers	$ 959,493	10,607,356	334,093	1,523,724	(334,093)	13,090,573
From sales among intersegments	-	2,290,702	-	69,750	(2,360,452)	-
Total revenue	$ 959,493	12,898,058	334,093	1,593,474	(2,694,545)	13,090,573
Reportable segment profit or loss	$ 75,989	8,332,992	4,439	37,829	(116,324)	8,334,925

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	Japanese division	Manufacturing division	Discontinued operations	Others divisions	Adjustments and eliminated	Total
For the nine-month period ended September 30, 2015						
Revenue:						
From external customers	$ 2,344,519	27,076,750	-	4,099,770	-	33,521,039
From sales among intersegments	-	5,992,688	-	251,831	(6,244,519)	-
Total revenue	$ 2,344,519	33,069,438	-	4,351,601	(6,244,519)	33,521,039
Reportable segment profit or loss	$ (11,916)	15,746,328	-	120,216	(61,855)	15,792,773

	Japanese division	Manufacturing division	Discontinued operations	Others divisions	Adjustments and eliminated	Total
For the nine-month period ended September 30, 2014						
Revenue:						
From external customers	$ 2,726,648	29,155,927	1,361,700	4,815,933	(1,361,700)	36,698,508
From sales among intersegments	-	7,094,328	69,923	228,147	(7,392,398)	-
Total revenue	$ 2,726,648	36,250,255	1,431,623	5,044,080	(8,754,098)	36,698,508
Reportable segment profit or loss	$ 60,617	20,544,030	(1,073,424)	100,822	1,939,915	21,571,960

	Japanese division	Manufacturing division	Discontinued operations	Others divisions	Adjustments and eliminated	Total
Reportable segment assets						
September 30, 2015	$ 845,677	104,849,993	-	2,163,260	(2,523,941)	105,334,989
December 31, 2014	$ 636,993	104,021,970	82,212	2,010,235	(2,199,085)	104,552,325
September 30, 2014	$ 656,432	98,246,517	309,057	1,883,070	(2,295,322)	98,799,754

	Japanese division	Manufacturing division	Discontinued operations	Others divisions	Adjustments and eliminated	Total
Reportable segment assets						
September 30, 2015	$ 698,936	52,432,071	-	1,819,317	(2,110,934)	52,839,390
December 31, 2014	$ 483,804	62,420,517	39,577	1,732,694	(1,801,325)	62,875,267
September 30, 2014	$ 515,068	65,986,472	283,018	1,616,731	(1,895,742)	66,505,547