Acter Co., Ltd. and Subsidiaries
Consolidated Financial Statements

September 30, 2015 and 2014
(With Independent Auditor's Review Thereon)

Independent Auditors' Report

The Board of Directors
Acter Co., Ltd.:

We have reviewed the accompanying consolidated statements of financial position of Acter Co., Ltd. (the "Company") and subsidiaries as of September 30, 2015 and 2014, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the nine months then ended September 30, 2015 and 2014. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our review.

Except as discussed in the third and fourth paragraph, we conducted our reviews in accordance with Statement on Auditing Standard No. 36, "Engagement to Review Financial Statements". 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 in accordance with auditing standards generally accepted in the Republic of China, the objective of which is the expression of an opinion regarding the consolidated interim financial statements taken as a whole. Accordingly, we do not express such an opinion.

The financial statements of certain subsidiaries were consolidated based on their unreviewed financial statements. The total assets of these subsidiaries amounted to NT$1,430,662 thousand and NT$1,488,013 thousand, representing 17% and 22% of the related consolidated total assets and the total liabilities amounted to NT$670,878 thousand and NT$988,092 thousand, representing 12% and 24% of the related consolidated liabilities as of September 30, 2015 and 2014, respectively. The total comprehensive income of these subsidiaries amounted to NT$2,829 thousand, NT($53,531) thousand, NT$47,566 thousand and NT$5,974 thousand, representing 2% , 62%, 16% and 11% of the related consolidated comprehensive income for the three months ended September 30, 2015 and 2014, and for the nine months ended September 30, 2015 and 2014, respectively.

Except as described in the third paragraph, the financial statements of equity-accounted investee were not reviewed by independent accountants. Long-term investment in the company amounted to NT$1,218 thousand and NT$1,568 thousand as of September 30, 2015 and 2014, and the related investment loss amounted to NT$77 thousand, NT$0 thousand, NT$242 thousand and NT$0 thousand for the three months ended September 30, 2015 and 2014, and for the nine months ended September 30, 2015 and 2014.

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations, and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China 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.

The auditors' audit report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language auditors' review report and consolidated financial statements, the Chinese version shall prevail.

Based on our reviews, except for the effects of such adjustments, if any, as might have been determined to be necessary had the financial statements of some consolidated subsidiaries and the equity-accounted investee been reviewed as described in the preceding paragraphs, we are not aware of any material modifications that should be made to the consolidated financial statements referred to the first paragraph for them to be in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and guidelines of International Accounting Standards No. 34 “Interim Financial Reporting” which are endorsed by the Financial Supervisory Commission, Republic of China.

Hsinchu, Taiwan (the Republic of china)
November 10, 2015

Note 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 accounting principles and practices generally accepted in the Republic of China 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.
The auditors’ audit report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language auditors’ review report and consolidated financial statements, the Chinese version shall prevail.

Acter Co., Ltd. and Subsidiaries

Consolidated Statements of Financial Position

September 30, 2015, and 2014

(In Thousands of New Taiwan Dollars)

		September 30,2015		December 31,2014		September 30,2014	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets:						
1100	Cash and cash equivalents (Note 6(1))	$ 1,192,581	14	1,141,445	17	1,272,995	19
1125	Available-for-sale financial assets－current (Note 6(2))	215,145	3	233,202	3	200,675	3
1150	Notes receivable, net (Note 6(3))	166,950	2	165,462	2	114,289	2
1170	Accounts receivable, net (Note 6(3))	2,814,304	34	1,682,364	24	1,841,912	28
1180	Receivable to related parties	-	-	-	-	8,572	-
1190	Construction contracts receivable (Note 6(4))	1,297,794	15	1,387,905	20	1,376,086	21
1200	Other receivables (Note 6(3))	58,921	1	43,703	1	43,659	-
1220	Current income tax assets	6	-	21	-	-	-
1310	Inventories, net (Note 6(5))	1,401,211	17	1,075,392	16	749,535	11
1476	Other financial assets－current (Note 8)	260,259	3	259,544	4	207,529	3
1479	Other current assets	252,835	3	263,847	4	260,345	4
		7,660,006	92	6,252,885	91	6,075,597	91
	Non-current assets:						
1523	Available-for-sale financial assets－noncurrent (Note 6(2))	10,859	-	25,909	-	32,597	1
1550	Investment accounted for using equity method	1,218	-	1,407	-	1,568	-
1600	Property, plant and equipment (Note 6(7))	331,142	4	340,595	5	339,200	5
1760	Investment property, net(Note 6(8))	30,620	-	30,868	-	30,950	-
1840	Deferred tax assets	153,157	2	105,346	2	71,896	1
1985	Long-term prepaid rents	41,491	1	41,414	1	40,386	1
1990	Other non-current assets (Note 6(2))	90,574	1	87,476	1	53,868	1
		659,061	8	633,015	9	570,465	9
	Total Assets	$ 8,319,067	100	6,885,900	100	6,646,062	100

		September 30,2015		December 31,2014		September 30,2014	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities:						
2100	Short-term loans (Note 6(10) and 8)	$ 71,421	1	78,235	1	77,053	1
2150	Notes payable	238,679	3	285,161	4	279,084	4
2170	Accounts payable	2,347,609	28	2,081,856	30	2,059,537	31
2180	Payables to related parties (Note 7)	217	-	218	-	436	-
2190	Construction contracts payable (Note 6(4))	855,390	10	503,955	8	471,189	7
2220	Other payables to related parties (Note 7)	-	-	-	-	1,568	-
2201	Accrued salaries and bonuses	131,018	1	149,017	2	102,353	3
2230	Current tax liabilities	33,187	-	29,898	-	10,794	-
2250	Provisions－current (Note 6(9))	228,174	3	195,917	3	192,312	3
2311	Advance sales receipts(Note 6(11))	1,132,864	14	613,712	9	643,536	10
2399	Other current liabilities	137,457	2	86,991	1	55,934	-
		5,176,016	62	4,024,960	58	3,893,796	59
	Non-current liabilities:						
2570	Deferred tax liabilities	177,689	2	157,568	2	144,630	2
2640	Accrued pension liabilities	33,986	1	34,742	1	31,763	-
2645	Guarantee deposit received	252	-	252	-	252	-
		211,927	3	192,562	3	176,645	2
	Total Liabilities	5,387,943	65	4,217,522	61	4,070,441	61
	Equity Attributable to Shareholders of the parent company(Note 6(13))**:**						
3100	Common stock	466,159	6	461,359	7	461,359	7
3200	Capital surplus	977,904	12	936,951	13	936,951	14
3300	Retained earnings	1,337,438	16	1,129,996	17	1,063,296	16
3400	Other equity interest	27,647	-	55,867	1	34,632	1
	Total Equity attributable to the parent of company	2,809,148	34	2,584,173	38	2,496,238	38
36xx	**Non-controlling interests(Note 6(6))**	121,976	1	84,205	1	79,383	1
	Total Equity	2,931,124	35	2,668,378	39	2,575,621	39
	Total Liabilities And Equity	$ 8,319,067	100	6,885,900	100	6,646,062	100

See accompanying notes to consolidated financial statements.

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

Acter Co., Ltd. and Subsidiaries

Consolidated Statements Of Comprehensive Income

For The Three Months Ended September 30, 2015 And 2014 and For The Nine Months Ended September 30, 2015 And 2014

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

		For the Three months ended September 30				For the Nine months ended September 30			
		2015		2014		2015		2014	
		Amount	%	Amount	%	Amount	%	Amount	%
	Operating revenues:								
4521	Construction revenue (Note 6(4))	$ 1,957,361	82	1,746,164	90	4,858,754	83	4,751,863	87
4529	Less: allowances	(16,231)	-	(1,130)	-	(17,447)	-	(4,713)	-
		1,941,130	82	1,745,034	90	4,841,307	83	4,747,150	87
4110	Sales	429,806	18	195,675	10	990,918	17	688,208	13
4800	Other operating revenue	5,680	-	4,803	-	28,773	-	22,876	-
		2,376,616	100	1,945,512	100	5,860,998	100	5,458,234	100
	Operating cost (Note 6(12)):								
5520	Construction cost (Note 7)	1,770,713	74	1,682,432	86	4,294,024	73	4,333,117	79
5110	Cost of goods sold (Note 6(5))	328,834	14	265,910	14	747,401	13	691,167	13
5800	Other operating cost	1	-	1,456	-	53	-	6,116	-
		2,099,548	88	1,949,798	100	5,041,478	86	5,030,400	92
	Gross profit(loss)	277,068	12	(4,286)	-	819,520	14	427,834	8
	Operating expenses (Note 6(12)):								
6100	Selling	28,125	1	31,959	2	85,645	1	88,210	2
6200	General and administrative	131,324	6	133,016	7	330,306	6	292,343	5
6300	Research and development	24,742	1	19,305	1	58,562	1	38,104	1
		184,191	8	184,280	10	474,513	8	418,657	8
	Operating income(loss)	92,877	4	(188,566)	(10)	345,007	6	9,177	-
	Non-operating income and expenses:								
7050	Finance costs	(571)	-	(847)	-	(1,716)	-	(3,110)	-
7010	Other income (Note 6(15))	6,723	-	2,509	-	17,216	-	16,337	-
7060	Share of loss of associates accounted for using equity method	(77)	-	-	-	(242)	-	-	-
7020	Other gains and losses, net (Note 6(15))	21,786	1	5,806	-	17,556	-	1,557	-
		27,861	1	7,468	-	32,814	-	14,784	-
7900	**Profit (loss) before tax**	120,738	5	(181,098)	(10)	377,821	6	23,961	-
7950	**Income tax expense** (Note 6(17))	23,779	1	(37,499)	(2)	71,569	1	4,890	-
	Profit (loss) for the year	**96,959**	**4**	**(143,599)**	**(8)**	**306,252**	**5**	**19,071**	**-**
8300	**Other comprehensive income, net of tax:**								
8360	**Actuarial gain (loss) from defined benefit plans**								
8361	Foreign currency translation differences－foreign operations	47,445	2	35,212	2	16,788	-	2,298	-
8362	Net change in fair value of available-for-sale financial assets	(4,272)	-	(10,673)	(1)	(15,828)	-	(8,448)	-
8399	Income tax related to components of other comprehensive income(Note 6(17))	7,893	-	5,916	-	2,734	-	419	-
8300	**Other comprehensive income, net**	35,280	2	18,623	1	(1,774)	-	(6,569)	-
8500	**Comprehensive income**	$ **132,239**	**6**	**(124,976)**	**(7)**	**304,478**	**5**	**12,502**	**-**
	Profit(loss) attributable to ：								
8610	Shareholders of the parent	$ 93,095	4	(141,631)	(8)	300,674	5	25,062	-
8620	Non-controlling interests	3,864	-	(1,968)	-	5,578	-	(5,991)	-
		$ **96,959**	**4**	**(143,599)**	**(8)**	**306,252**	**5**	**19,071**	**-**

See accompanying notes to consolidated financial statements.

	Comprehensive income attributable to：								
8710	Shareholders of the parent	$ 127,354	5	(123,422)	(7)	298,414	5	18,659	-
8720	Non-controlling interests	4,885	-	(1,554)	-	6,064	-	(6,157)	-
		$ 132,239	**5**	**(124,976)**	**(7)**	**304,478**	**5**	**12,502**	**-**
	Earnings per share ((attributable to shareholders of the parent)) (Note 6(18))								
9750	**Basic earnings per share**	**$ 2.02**		**(3.07)**		**6.52**		**0.54**	
9850	**Diluted earnings per share**	**$ 2.00**				**6.48**		**0.54**	

See accompanying notes to consolidated financial statements.

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

Acter Co., Ltd. and Subsidiaries

Consolidated Statements Of Changes In equity

For The Nine Months Ended September 30, 2015 And 2014

(Expressed in Thousands of New Taiwan Dollars

	Attributable to Shareholders of the Parent											
				Retained earnings			Other equity interest					
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Foreign currency translation adjustmen	Unrealized on gains (losses) available-for -sale financial assets	Others	Total	Non-controlling interests	Total Equity
Balance, January 1, 2014	$ 461,359	896,599	287,337	36,885	1,175,370	1,499,592	27,590	13,445	-	41,035	-	2,898,585
Appropriation and distribution of retained earnings												
Legal reserves	-	-	46,639	-	(46,639)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(461,358)	(461,358)	-	-	-	-	-	(461,358)
	461,359	896,599	333,976	36,885	667,373	1,038,234	27,590	13,445	-	41,035	-	2,437,227
Comprehensive income for the nine months ended September 30,2014												
Profit for the period	-	-	-	-	25,062	25,062	-	-	-	-	(5,991)	19,071
Other comprehensive income for the period	-	-	-	-	-	-	2,045	(8,448)	-	(6,403)	(166)	(6,569)
Total comprehensive income	-	-	-	-	25,062	25,062	2,045	(8,448)	-	(6,403)	(6,157)	12,502
Changes in ownership interest in subsidiaries	-	40,352	-	-	-	-	-	-	-	-	-	40,352
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	85,540	85,540
Balance, September 30, 2014	**$ 461,359**	**936,951**	**333,976**	**36,885**	**692,435**	**1,063,296**	**29,635**	**4,997**	**-**	**34,632**	**79,383**	**2,575,621**
Balance, January 1, 2015	$ 461,359	936,951	333,976	36,885	759,135	1,129,996	58,501	(2,634)	-	55,867	84,205	2,668,378
Appropriation and distribution of retained earnings												
Legal reserves	-	-	9,483	-	(9,483)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(93,232)	(93,232)	-	-	-	-	-	(93,232)
	461,359	936,951	343,459	36,885	656,420	1,036,764	58,501	(2,634)	-	55,867	84,205	2,575,146
Changes in ownership interest in subsidiaries	-	6,153	-	-	-	-	-	-	-	-	-	6,153
Remuneration cost of employee restricted stock	4,800	34,800	-	-	-	-	-	-	(25,960)	(25,960)	-	13,640
	466,159	977,904	343,459	36,885	656,420	1,036,764	58,501	(2,634)	(25,960)	29,907	84,205	2,594,939
Comprehensive income for the nine months ended September 30,2015												
Profit for the period	-	-	-	-	300,674	300,674	-	-	-	-	5,578	306,252
Other comprehensive income for the period	-	-	-	-	-	-	13,568	(15,828)	-	(2,260)	486	(1,774)
Total comprehensive income	-	-	-	-	300,674	300,674	13,568	(15,828)	-	(2,260)	6,064	304,478
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	31,707	31,707
Balance, September 30, 2015	**$ 466,159**	**977,904**	**343,459**	**36,885**	**957,094**	**1,337,438**	**72,069**	**(18,462)**	**(25,960)**	**27,647**	**121,976**	**2,931,124**

See accompanying notes to consolidated financial statements.

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

Acter Co., Ltd. and Subsidiaries

Consolidated Statements Of Cash Flows

For The Nine Months Ended September 30, 2015 And 2014

(All Amount Expressed in Thousands of New Taiwan Dollars)

	For the Nine months Ended September 30	
	2015	**2014**
Cash flows from operating activities:		
Profit before tax	$ 377,821	23,961
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation(Including investment property)	18,594	18,142
Amortization	6,192	6,328
Provision for bad debt expense	42,531	63,306
Provision for inventory obsolescence	-	110,733
Share-based payment transaction	13,640	-
Share of loss of associates accounted for using equity method	242	-
Gain on disposal of investments	(1,444)	(2,576)
Other	(7,441)	(4,984)
	72,314	190,949
Changes in operating assets and liabilities		
Changes in operating assets		
Notes receivable	(1,488)	60,602
Accounts receivable	(1,178,229)	26,489
Construction contracts receivable	90,111	14,327
Inventories	(325,819)	(31,536)
Other financial assets	(4,926)	(86,310)
	(1,420,351)	(16,428)
Changes in operating liabilities		
Notes payable	(46,482)	123,203
Accounts payable	295,868	29,061
Construction contracts payable	351,435	135,674
Advance sales receipts	519,152	105,787
Other current liabilities	31,665	(132,681)
	1,151,638	261,044
Total adjustments	(196,399)	435,565
Cash inflow generated from operations	181,422	459,526
Interest received	8,543	8,477
Interest paid	(1,671)	(3,766)
Income taxes paid	(104,904)	(155,991)
Net cash generated by (used in) operating activities	83,390	308,246
Cash flows from investing activities:		
Acquisition of available-for-sale financial assets	(51,000)	(176,142)
Proceeds from disposal of available-for-sale financial assets	70,558	231,414
Acquisition of property, plant and equipment	(7,702)	(11,160)
Proceeds from disposal of property, plant and equipment	293	195
Increase in other non-current assets	(13,574)	(6,421)
Acquisition of subsidiaries	-	15,429
Net cash used in investing activities	(1,425)	53,315
Cash flows from financing activities:		
Decrease in short-term loans	(6,814)	(210,779)
Cashing dividends	(93,232)	(461,358)
Change in non-controlling interests	31,707	85,540
Net cash used in financing activities	(68,339)	(586,597)
Effect of exchange rate changes on cash and cash equivalents	37,510	41,805
Net decrease in cash and cash equivalents	51,136	(183,231)
Cash and cash equivalents at beginning of period	1,141,445	1,456,226
Cash and cash equivalents at end of period	$ 1,192,581	1,272,995

See accompanying notes to consolidated financial statements.

Acter Co., Ltd. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2015 and 2014
(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

1. **Organization and business scope**

Acter Co., Ltd. (the "Company") was incorporated on February 19, 1979, under the approval of the Ministry of Economic Affairs, R.O.C. The Company's registered office address is located at 33F-1, No. 787, Zhongming S. Rd., South District., Taichung City 402, Taiwan (R.O.C.).The consolidated financial statements of the Company as of and for the year ended March 31, 2014 comprised the Company and its subsidiaries (together referred to as the "Group"). The Company is engaged in providing construction, design, and maintenance services related to air conditioners, environmental control services, clean room set-up, ice water machine trading, energy storing equipment trading, ventilation engineering, and energy technology services. The principal operating activities of the rest of the Group entities are described in Notes 4 (2). Acter's common shares were publicly listed on the Taipei Exchange ("TPEx") on November 10, 2010.

2. **Approval date and procedures of the consolidated financial Statements**

The consolidated financial statement for the years ended September 30, 2015 and 2014 was subjected to the consent of more than one-half of the entire membership of the audit committee and was authorized for issue by the Board of Directors on November 10, 2015.

3. **New standards and interpretations not yet adopted**

(1) Impact of the 2013 version of the International Financial Reporting Standard ("IFRS") endorsed by the Financial Supervisory Commissions R.O.C. ("FSC") but not yet effective.

The Group have adopted the 2013 version of the IFRS endorsed by the FSC (IFRS 9 Financial instruments is excluded) in preparing financial statements starting 2015. The new standards and interpretations which were issued, revised and amended lately were summarized as follows:

New standards and amendments	Effective date per IASB
· Amended IFRS 1 "*Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters*"	July 1, 2010
· Amended IFRS 1 "*Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters* "	July 1, 2011
· Amended IFRS 1 "*Government Loans* "	January 1, 2013
· Amended IFRS 7 "*Disclosure-Transfers of Financial Assets* "	July 1, 2011
· Amended IFRS 7 "*Disclosure-Offsetting Financial Assets and Financial Liabilities* "	January 1, 2013
· IFRS 10 "Consolidated Financial Statements"	January1, 2013 (Investment Entities amendments, effective January 1, 2014.)
· IFRS 11 "Joint Arrangements"	January 1, 2013
· IFRS 12 "Disclosure of Interests in Other Entities"	January 1, 2013
· IFRS 13 "Fair Value Measurement"	January 1, 2013
· Amended IAS 1 "*Presentation of Items of Other Comprehensive Income* "	July 1, 2012
· Amended IAS 12 "*Deferred Tax: Recovery of Underlying Assets* "	January 1, 2012
· Amended IAS 19 "*Employee Benefits* "	January 1, 2013
· Amended IAS 27 "*Separate Financial Statements*"	January 1, 2013
· Amended IAS 32 "*Offsetting Financial statements*"	January 1, 2014
· IFRIC 20 "Stripping Costs in the Production Phase of a Surface Mine"	January 1, 2013

The Group has assessed that the 2013 version of the IFRS may not have significant impact on the consolidated financial statements.

(Continued)

(2) Impact of IFRS issued by the IASB but not yet endorsed by the FSC

The IFRS issued by the IASB after the recent yearly report date but not yet endorsed by the FSC at the end of the quarterly financial report date were as follows:

New standards and amendments	Effective date per IASB
· IFRS 9 "Financial Instruments"	January 1, 2018
· Amended IFRS 10 and IAS 28 "*Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* "	January 1, 2016
· Amended IFRS 10, IFRS 12, and IAS 28 "*Investment Entities: Applying the Consolidation Exception* "	January 1, 2016
· Amended IFRS 11 "*Accounting for Acquisitions of Interests in Joint Operations* "	January 1, 2016
· IFRS 14 *Regulatory Deferral Accounts*	January 1, 2016
· IFRS 15 *Revenue from Contracts with customers*	January 1, 2018
· Amended IAS 1 "*Disclosure Initiative"*	January 1, 2016
· Amended IAS 16 and IAS 38 "*Clarification of Acceptable Methods of Depreciation and Amortization"*	January 1, 2016
· Amended IAS 16 and IAS 41"*Agirculture: Bearer Plants"*	January 1, 2016
· Amended IAS 19 "*Defined Benefit Plans: Employee Contributions"*	July 1, 2014
· Amended IAS 27 "*Equity method in separate financial statements*"	January 1, 2016
· Amended IAS 36 "*Recoverable Amount Disclosures for Non-Financial Assets* "	January 1, 2014
· Amended IAS 39 "*Novation of Derivatives and Continuation of Hedge Accounting*"	January 1, 2014
· Annual improvements to IFRSs of 2010-2012 and 2011-2013 cycle	July 1, 2014
· Annual improvements of reporting year to IFRSs of 2012-2014	January 1, 2016
· Amended IFRIC 21 "*Levies*"	January 1, 2014

As the standards and amendments above have not been endorsed by the FSC, the Group is in the process of assessing the impact on the financial position and results of operations. Related impact will be disclosed following the completion of its assessments.

4. **Summary of Significant accounting policies**

(1) Statement of compliance

These consolidated interim financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 Interim Financial Reporting which are endorsed by FSC and do not include all of the information required for annual financial statements.

The significant accounting policies presented in the quarter consolidated financial statements is the same with the 2014 consolidated financial statements, the related information refer to note 4 of the Group financial statements for the year ended December 31, 2014. The Group had adopted the 2013 version of the IFRS endorsed by the FSC in preparing financial statements starting 2015, please refer to Note (3(1)).

(2) Basis of consolidation

Except as described Note (3(1)) is excluded), the same principles of consolidation have been applied in the Group financial statements as those applied in the Group financial statements for the year ended December 31, 2014. The relative information refers to Note 4 (3) of the Group financial statements for the year ended December 31, 2014.

A. List of subsidiaries in the consolidated financial statements

Investor	Subsidiary	Nature of business	Shareholding ratio 2015.9.30	2014.12.31	2014.9.30
(a)The Company	Nova Technology Corp. (Nova Tech) (Note 4)	Wholesaling of electronic and chemical equipment	88.95%	88.95%	88.95%
	HerSuo Engineering Co., Ltd. (Her Suo)	Construction and set-up of freezing equipment	100%	100%	100%
	Enrich Tech Co., Ltd(Enrich) (Note 3)	Integrated construction company	60%	100%	100%
	Sheng Huei International Co., Ltd. (Sheng Huei International)	Holding company	100%	100%	100%
	Nova Technology Singapore Pte., Ltd. (NTS)	Auto-supply system for semiconductors	100%	100%	100%
(b) Nova Tech	Winmax Technology(Shanghai) Corp.(Winmax)	Design and manufacture of air containers and liquid containers	100%	100%	100%
	Winmega Technology Corp.(Winmega) (Note 5)	Wholesaling of electronic and chemical equipment	100%	100%	100%
(c) Sheng Huei International	Sheng Huei (Suzhou) Engineering Co., Ltd.	Construction and set-up of electronic equipment and air conditioners	100%	100%	100%
	Acter International Ltd. (Acter International)	Holding company and trading of clean rooms and air conditioners	100%	100%	100%
	New Point Group Ltd. (New Point)	Holding company and trading of clean rooms and air conditioners	100%	100%	100%
	Sheng Huei Engineering Technology Co., Ltd.	Set-up of electronic protection systems and central air conditioners	100%	100%	100%
(d) NTS	Nova Technology Malaysia Sdn. Bhd.(NTM)	Auto-supply system for semiconductors	100%	100%	100%
	Novamex Indonesia, PT. (NMI) (Note 1)	Huge machinery and other goods trading	100%	100%	100%
	Acter Engineering Co. Ltd.(Acter Engineering) (Note 6)	Construction and set-up of electronic equipment and air conditioners	100%	-	-
(e) Sheng Huei (Suzhou) Enginering Co., Ltd.	Shenzhen Ding –Mao Trade Co., Ltd.	Electronic equipment and machinery trading	100%	100%	100%
	SCEC (Suzhou) Co., Ltd.	Construction and set-up of electronic equipment and air conditioners	57.81%	57.81%	57.81%
	SCEC (Shanghai) Corporation (SCEC Shanghai) (Note 2)	Construction and set-up of electronic equipment and chemical oil equipment and piping installation	57.81%	57.81%	57.81%
(f) Acter International	Sheng Huei (Shenzhen) Engineering Co., Ltd.	Construction and set-up of electronic equipment and air conditioners	100%	100%	100%
(g) New Point	Zhangjiagang Free Trade Zone Fuyu Internation Trade Co., Ltd. (Fuyu)	Agent for electronic equipment importing and exporting	100%	100%	100%

Note 1: NTS’s ownership consists of 99% from NTS and 1% from NTM.

Note 2: SCEC Shanghai was included in the consolidated financial statement since Sheng Huei Suzhou had increased capital in SCEC Shanghai in January, 2014 and the shareholding of SCEC Shanghai was increased to 57.81%. SCEC shanghai corporation has changed its name to SCEC(shanghai) since July, 2014.

Note 3: The Group acquired Enrich Tech Co., Ltd in June, 2014. Enrich Tech increased capital by cash in March, 2015. The shareholding of the company decreased from 100% to 60% cause to the Group did not participate in this investment.

Note 4: Nova Tech increased capital in August, 2014, with the additional shares purchased by its employees and Solar Applied Materials Technology Corporation. The shareholding decreased from 100% to 88.95% cause to the Group did not participate in this investment.

Note 5: Nova Tech established Winmega in July, 2014.

Note 6: NTS established Acter Engineering in January, 2015.

B. Subsidiaries excluded from consolidation: None.

(3) Income Taxes

The preparation of the consolidated interim financial statements in conformity with IAS 34 “Interim financial reporting” paragraph B12 measurement and disclosure of income tax expense for the interim period.

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

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 effective tax rate at the time of realization or liquidation, and recognized directly in equity or other comprehensive income as tax expense.

(4) Employee benefits

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 prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

5. Major sources of accounting assumptions, judgments and estimation uncertainty

The preparation of the consolidated interim financial statements in conformity with IAS 34 “Interim financial reporting” approved by FSC requires management to make 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 preparation of the consolidated interim financial statements, the major source of significant judgments and estimates of uncertainty made by the Company’s management during the adoption of the Company’s accounting policy is expected to be in alignment with the refer to Note 5 of the Group financial statements for the year ended December 31, 2014.

6. Significant account disclosure

The significant accounting policies presented in the quarter consolidated financial statements is the same with the 2014 consolidated financial statements , the related information, please refer to note 6 of the Group financial statements for the year ended December 31, 2014.

(1) Cash and cash equivalents

	September 30, 2015	December 31, 2014	September 30, 2014
Petty cash and cash on hand	$ 2,890	25,228	31,664
Checking and demand deposits	703,045	755,059	777,726
Time deposits	131,212	171,330	134,271
Cash equivalent - repurchased commercial paper	355,434	189,828	329,334
	$ 1,192,581	1,141,445	1,272,995

(2) Investment in financial assets

	September 30, 2015	December 31, 2014	September 30, 2014
Current:			
Available-for-sale financial assets			
Beneficiary securities - open-end funds	$ 215,145	233,202	200,675
Non-current:			
Available-for-sale financial assets			
Xantia Corporation Co., Ltd.	4,609	15,201	19,689
Holy Stone Healthcare Co., Ltd.	6,250	10,708	12,908
Financial assets carried at cost			
Taichung International Entertainment Co., Ltd. (under other noncurrent assets)	45	45	45
Total	$ 226,049	259,156	233,317

The aforesaid financial assets were not pledged.

(3) Notes and accounts receivable, and other receivables net

From operating activities:	September 30, 2015	December 31, 2014	September 30, 2014
Notes receivable	$ 166,950	165,462	114,289
Accounts receivable	3,002,406	1,824,177	1,970,706
Less: Allowance for impairment	(188,102)	(141,813)	(128,794)
	$ 2,981,254	**1,847,826**	**1,956,201**
Other receivables	58,921	43,703	43,659
Total	$ 3,040,175	1,891,529	1,999,860

	September 30, 2015	December 31, 2014	September 30, 2014
Overdue 1day to 120 days	$ 1,811,018	973,627	1,112,214
Overdue 121days to 180 days	144,769	82,502	84,647
Overdue 181days to 360 days	148,081	117,690	100,858
Overdue 361days to 540 days	29,432	18,304	15,434
	$ 2,133,300	1,192,123	1,313,153

A. Accounts receivable includes retained construction receivable, which amounted to $51,278, $47,682 and $45,830 as of September 30, 2015, December 31, 2014 and September 30, 2014, respectively.

B. The notes and accounts receivable are not discounted or pledged.

C. Impairment loss is the difference between the carrying amount and the amount expected to be collected. The movement in the allowance for impairment with respect to notes and accounts receivable and other receivables for the nine months ended September 30, 2015 and 2014 were as follows:

	For the nine months ended September 30	
	2015	**2014**
Balance, January 1	$ 141,813	64,820
Impairment loss recognized	42,531	63,306
Effect of exchange rate changes	3,758	668
Balance, September 30	$ 188,102	128,794

(4) Construction contracts

A. Construction revenue and loss

Construction contract revenue of the Group has been determined based on the percentage - of - completion method. The extent of completion is determined based on contract costs incurred for work performed to date in proportion to the estimated total contract costs. Any expected excess of the total contract costs over the total contract revenue is immediately recognized as construction cost.

	For the three months ended September 30		For the nine months ended September 30	
	2015	**2014**	**2015**	**2014**
Construction revenue recognized in the periods	$ 1,941,130	1,745,034	4,841,307	4,747,150

B. Construction-in-progress

	September 30, 2015	December 31, 2014	September 30, 2014
Accumulated construction costs incurred (including contract costs that relate to future activity)	$ 8,641,179	8,283,489	7,569,799
Add: Accumulated construction profit and losses	250,189	171,113	358,788
	8,891,368	8,454,602	7,928,587
Less: Progress billings	(8,448,964)	(7,570,652)	(7,023,690)
	$ 442,404	883,950	904,897
Construction contracts receivable presented as an asset	$ 1,297,794	1,387,905	1,376,086
Construction contracts payable presented as a liability	(855,390)	(503,955)	(471,189)
	$ 442,404	883,950	904,897
Accumulated advance received	$ 8,197	3,346	5,198

(5) Inventories

	September 30, 2015	December 31, 2014	September 30, 2014
Finished goods and merchandise	$ 88,200	60,674	224,428
Work in process and semi-finished goods	1,208,154	971,813	550,961
Raw materials	105,985	67,256	107,931
	1,402,339	1,099,743	883,320
Less: provision for inventory devaluation	(1,128)	(24,351)	(133,785)
	$ 1,401,211	1,075,392	749,535

For the three months ended September 30, 2015 and 2014 and for the nine months ended September 30, 2014, the Group wrote down an operating cost of $47, $111,107 and $110,733 , respectively, from the write-down of inventory cost to net realizable value.

For the nine months ended September 30, 2015, the Group reversed operating cost for $23,223 cause to the mending economic and increased net realizable value.

The inventories are not pledged for the year ended of September 30, 2015, December 31, 2014 and September 30, 2014.

(6) Investment in equity-accounted investees and Acquisition of non-controlling interests

A. The acquisition of two subsidiaries and the consideration transferred are as follows:

(1) The consideration transferred

The Group prepaid the proceeds of capital increase amounting to $17,685 to SCEC (Shanghai) Corporation (SCEC Shanghai) in December 2013. The Group acquired 11.78% equity interest in SCEC (Shanghai) and became a parent company with 57.81% equity interest, with the record date on January 1, 2014. Obtaining the control on SCEC (Shanghai) expanded the Group's business sites and reduced operating costs through economy of scale.

The Group acquired 100% shareholding of Enrich Tech Co., Ltd by investing $26,724 on June 13, 2014. Obtaining the control on Enrich Tech to expand the Group's business sites and provide full dimension service.

(2) Identifiable assets acquired and liabilities assumed through business combination

The fair value of identifiable assets acquired and liabilities assumed at the acquisition date are as follows:

	SCEC(shanghai)	Enrich	Total
Cash and cash equivalents	$ 26,974	-	26,974
Accounts receivable	5,758	-	5,758
Property, plant and equipment	7,002	-	7,002
Intangible assets	-	11,545	11,545
Other current assets and non-current assets	5,646	15,179	20,825
Accounts payable and Other payable	(27,076)	-	(27,076)
Other current liabilities	(1,996)	-	(1,996)
	$ 16,308	26,724	43,032
Cash purchase amounts	$ 17,685	(26,724)	(9,039)

The difference between acquiring cost and fair value of SCEC (Shanghai) was $1,377 and recognized in profit or loss in 2014.

B. Non-controlling interests

The Group had prepaid the proceeds of capital increase amounting to $17,685 to SCEC (Shanghai) in December, 2013. The Group's shareholding of SCEC (Shanghai) increased from 46.03% to 57.81%. SCEC International (HK) Company Limited had increased capital in SCEC Suzhou in January, 2014, while the Group had not. The Group's shareholding of SCEC Suzhou decreased from 100% to 57.81%. Nova Tech increased a capital increase in August, 2014, with the additional shares purchased by its employees and Solar Applied Materials Technology Corporation. The shareholding of the company decreased from 100% to 88.95% because the Group did not participate in this investment. Enrich Tech increased a capital in March, 2015 and the shareholding of the company decreased from 100% to 60 % because the Group did not participate in this investment. The transactions above generated non-controlling interests amounting to $31,707 and $85,540.

(7) Property, plant and equipment

	Land	Building and construction	Other facilities	Unfinished construction and equipment under acceptance	Total
Book values:					
Balance on January 1, 2015	$ 151,631	138,360	49,321	1,283	340,595
Balance on September 30, 2015	$ 151,631	134,887	43,317	1,307	331,142
Balance on January 1, 2014	$ 151,631	137,293	45,514	-	334,438
Balance on September 30, 2014	$ 151,631	137,683	49,526	360	339,200

Please refer to Note 8 for details of the property, plant and equipment pledged as collateral.

(8) Investment Property

	Land	Building and construction	Facilities	Total
Book values:				
Balance on January 1, 2015	$ 20,937	9,916	15	30,868
Balance on September 30, 2015	$ 20,937	9,669	14	30,620
Balance on January 1, 2014	$ 20,937	10,247	21	31,205
Balance on September 30, 2014	$ 20,937	9,999	14	30,950
Market values:				
Balance on January 1, 2015				$ 37,069
Balance on September 30, 2015				$ 37,069
Balance on January 1, 2014				$ 37,069
Balance on September 30, 2014				$ 37,069

The board of directors of Acter resolved in November, 2006 to purchase the building on Chung Cheng land district, Taichung, for self-use or lease purposes, and the lease began in 2007. As of September 30, 2015, the future receivable for the Group is as follows:

Term	Amount
2015.10.01~2017.10.31	$ 1,445

a. The original recognition of investment property is measured at cost, and the subsequent measurement is also accounted for under cost model.
b. The depreciation is calculated by its depreciable amount after the original recognition of investment property, and market value is used as the fair value to asset its impairment.
c. The investment property is not pledged.

(9) Provisions

The movement in the provisions with respect to warranties was as follows:

	For the nine months ended September 30	
	2015	2014
Balance on January 1	$ 195,917	200,651
Provisions made during the period	108,772	114,733
Provisions used during the period	(78,656)	(123,874)
Effect of movements in exchange rates	2,141	802
Balance on September 30	$ 228,174	192,312

(10) Short-term loans

	September 30, 2015	December 31, 2014	September 30, 2014
Unsecured bank loans	$ 71,421	31,284	30,501
Secured bank loans	-	46,951	46,552
	$ 71,421	78,235	77,053
Unused facilities	$ 2,543,603	2,842,107	2,774,741
Interest Rate	1.8%~1.93%	1.3%~2.33%	1.3%~1.98%

For details of the related assets pledged for bank loans, please refer to Note 8.

(11) Advance sales receipts

Construction No.	2015.9.30	2014.12.31	2014.9.30
W3-15C001	$ 244,388	-	-
W3-14C066	241,685	71,132	-
W3-14C040	220,201	159,093	-
W3-15C059	-	58,581	-
W3-15C050	58,080	-	-
W3-14C065	-	37,774	-
W3-14C057	-	52,074	-
W3-14I002	-	84,155	-
W1-13C006	-	-	39,463
Others(less than 5%)	368,510	150,903	604,073
	$ 1,132,864	613,712	643,536

(12) Employee benefits

A. Defined benefit plans

Due to there are no significant market volatility、significant reduction、settlement or other significant one-time items after the end of previous financial year, the Group adopts the actuarial decision cost on December 31, 2014 and 2013 to measure and disclose pension cost during the period.
The Group’s pension expenses recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2015	2014	2015	2014
Operating cost	$ 31	28	95	89
Operating expense	160	159	478	471
	$ 191	187	573	560

B. Defined contribution plans

The Group’s pension expenses recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2015	2014	2015	2014
Operating cost	$ 4,290	3,672	12,244	10,670
Operating expense	1,565	1,525	4,792	4,584
	$ 5,855	5,197	17,036	15,254

The company, HerSuo Engineering, Nova Tech and Enrich has deposit the retirement amount to Bureau of Labor and the overseas subsidiaries have deposit the retirement amount to local social insurance institutes base on the local regulation.

(13) Capital and other equity

Except as described below, no significant changes in the Group capital and other equity for the nine months ended September 30, 2015 and 2014. The related information, please refer to note 6(13) of the Group financial statements for the year ended December 31, 2014.

A. Issuance of common stock

The Company’s annual shareholders' meeting approved the issuance of restricted stock to employees, with a total shares amounting to 1,200,000, and issued by batch. The first batch amounting to 480,000 shares has been issued and its total value amounted to $4,800 at December, 2014, with a par value $10, approbated by the Financial Supervisory Commission, effective on January 12, 2015. The record date of issuance of restricted stock to employees resolved by the board of directors was January 26, 2015. In addition, the company reported to issue the restricted stock to employee on May 28, 2015, with a total shares amounting to 720,000, with a par value $10 and its total value amounted to $7,200. The restricted stocks to employee take effect on June 12, 2015.

All of the authorized common stocks were $720,000 with a par value of $10 per share and the issued common stock amount to $466,159, $461,359 and $ 461,359 on September 30, 2015, December 31, 2014 and September 30, 2014.

B. Capital surplus

		September 30, 2015	December 31, 2014	September 30, 2014
From issuance of common stock	$	896,599	896,599	896,599
Changes in equity of associates and joint venture accounted for under equity method		46,505	40,352	40,352
Restricted stock to employees		34,800	-	-
	$	977,904	936,951	936,951

i. The company had not participated in the capital increased of SCEC Suzhou in January, 2014. The shareholding of SCEC Suzhou decreased from 100% to 57.81%, with an increase in capital surplus amounting to $2,166.

ii. The company had not participated in the capital increased of Nova Tech. in August, 2014. The shareholding of Nova Tech decreased from 100% to 88.95%, with an increase in capital surplus amounting to $38,186.

iii. The group had not participat in the capital increased of Enrich Tech. in March, 2015. The shareholding of Enrich Tech decreased from 100% to 60%, with an increase in capital surplus amounting to $6,153.

iv. The company issued 480,000 restricted stocks to employee at closing price $ 82.5 on January 26, 2015, with an increase in capital surplus amounting to $34,800. The restricted stocks are available for employees at the price of $0 per shares.

As of September 30, 2015 and 2014, the above transactions increased capital surplus amounting to $40,953 and $40,352.

C. Retained earnings

According to Acter's articles of incorporation, 10% of the annual earnings, after offsetting any accumulated deficit and payment of income taxes due, if any, shall be set aside as a legal reserve. In addition, a special reserve in accordance with applicable laws and regulations shall also be set aside. The remainder of such appropriation should be as follows:

i. 2% or more as bonuses to employees. However, Acter may include employees of subsidiaries in profit sharing in the form of stock.

ii. 3% as remuneration to directors.

iii. The remaining balance, excluding (i) and (ii), is partially reserved depending on the business environment, growth status, and long-term finance planning. After deducting the aforementioned partially reserve, the remaining balance, plus, any unappropriated earnings in previous years shall be used for distribution of stockholders' bonuses by the board of directors, depending on the capital status and economic development in the current year. Cash bonuses should not be less than 10% of the total stockholders' bonuses, and they will be recommended by the board of directors and resolved in the stockholders' meeting

The Company Act has amended that bonuses to employees and remuneration to directors are not accounted in profits distribution in May, 2015. Acter will amend the company article before the deadline of authority provision.

Based on the abovementioned earnings distribution policy and taking into account the present operating conditions, the employee bonuses were amounted to $(7,701) and $0 for the three months ended June 30, 2014, and for the six months ended June 30, 2014 respectively; and the remuneration to directors and supervisors were amounted to $(3,826) and $0 for the three months ended June 30, 2014, and for the six months ended June 30, 2014. The number of share in distribution of stock dividends will take into account the closing price and the effect of excluded dividend and right. After a resolution of the stockholders' meeting, if there is any adjustment between actual distribution and estimation, the adjustment will reflect to the profit and loss on the resolution year of stockholders meeting.

On May 28, 2015, and June 18, 2014, the stockholders' meeting of Acter approved the distribution plan of retained earnings. Information about dividends per share, employees' bonuses and directors' and supervisors' remuneration for 2014 and 2013 are as follows:

	2014	2013
Dividends per share (In New Taiwan Dollars):		
Cash	$ 2.00	10.00
Employees' bonuses－cash	$ 3,457	21,322
Directors' and supervisors' remuneration	1,707	10,973
	$ 5,164	**32,295**

The above earnings distribution, which was charged to expense, had no difference from the resolution of Acter's board of directors and its accounting records.

D. Other equity interest

	Foreign currency translation differences for foreign operations	Investment in available-for-sale financial assets	Other equity-unrealized bonus	Total
Balance, January1, 2015	$ 58,501	(2,634)	-	55,867
Foreign currency translation differences (net of tax):				
The Group	13,568	-	-	13,568
Unrealized gains(losses) on available-for-sale financial assets:				
The Group	-	(15,828)	-	(15,828)
Employee's unrealized bonus				
The Group	-	-	(25,960)	(25,960)
Balance, September 30, 2015	$ 72,069	(18,462)	(25, 960)	27,647
Balance, January1, 2014	$ 27,590	13,445	-	41,035
Foreign currency translation differences (net of tax):				
The Group	2,045	-	-	2,045
Unrealized gains(losses) on available-for-sale financial assets:				
The Group	-	(8,448)	-	(8,448)
Balance, September 30, 2014	$ 29,635	4,997	-	34,632

(14) The share-based payment

The Company's annual shareholders' meeting approved the issuance of restricted stock to employees, with a total shares amounting to 1,200,000, and issued by batch. The first batch amounting to 480,000 shares has been issued and its total value amounted to $4,800 in December, 2014, with a par value $10, approbated by the Financial Supervisory Commission, effective on January 12, 2015. The record date of issuance of restricted stock to employees resolved by the board of directors was January 26, 2015. In addition, the company reported to issue the restricted stock to employee on May 28, 2015, with a total shares amounting to 720,000, with a par value $10 and its total value amounted to $7,200. The restricted stocks to employee take effect on June 12, 2015.

The restricted stocks for employees above are available at the price $0 per share. The employees shall work for the company for one, two and three years and achieve the financial goal of each year. If the goal is achieved, the employees will receive 20%, 30% and 50% of his/her part of shares separately each year. Before the employees meet the requirements, the part of the employees' shares will be in the custody of the company's specified trust institution and the shares cannot be used for sale, pledge, transaction, donation or other use. Once the restricted stocks for employees are issued, besides the stocks are subject to the requirement of the company, the other rights are the same as common stocks issued by the company in the open market. If the company's employees against the requirement after obtained the restricted stocks, the company has the right to withdraw the restricted stocks and write them off.

The group's share-based payment transactions on September 30, 2015 are as follow:

	Restricted stocks for employees
	For the nine months ended September 30, 2015
Offer Amount (thousand/ unit)	480
Contract Period	3 Years
Vesting Period	Note 1

Note 1: The employees work for the company for one, two and three years and achieve the financial goal of each year will receive 20%, 30% or 50% of his/her part of shares separately each year

The company issued $4,800 restricted stocks for employees for the nine months ended September 30, 2015, with an increase in capital surplus amounting to $34,800. The expenses from restricted stocks for employees are 13,640 and the employees' unrealized bonus is $25,960 on September 30, 2015.

(15) Non-operating income and expenses

a. Other revenue

	For the three months ended September 30		For the nine months ended September 30	
	2015	**2014**	**2015**	**2014**
Interest income	$ 1,596	2,499	8,538	8,394
Rental income	323	344	969	969
Others	4,804	(334)	7,709	6,974
	$ 6,723	**2,509**	**17,216**	**16,337**

b. Other income and losses

	For the three months ended September 30		For the nine months ended September 30	
	2015	**2014**	**2015**	**2014**
Exchange gain(loss) on foreign currency	$ 21,279	2,729	16,250	(789)
Gain on disposal of investment	487	3,125	1,444	2,576
Others	20	(48)	(138)	(230)
	$ 21,786	**5,806**	**17,556**	**1,557**

(16) Employees' and directors' remuneration

The employee bonuses estimated amount $3,140 and $9,349 for the three months ended September 30, 2015 and, for the nine months ended September 30, 2015 respectively, and the remuneration to directors estimated amount $3,140 and $9,349 for the three months ended September 30, 2015 and, for the nine months ended September 30, 2015 respectively. The employee bonuses and remuneration to directors were estimated based on the net profit after tax of each period times the percentage in accordance with above mentioned earnings distribution policy, and accounted for the operating cost and operating expenses of each period. If there is an adjustment between actual distribution and estimation of the aforementioned employee bonuses and remuneration to directors, the adjustment will reflect to the profit and loss on next year.

(17) Taxes

The group Income tax expense(benefit):

	For the three months ended September 30		For the nine months ended September 30	
	2015	**2014**	**2015**	**2014**
Current income tax expense:				
Current period	$ 24,437	15,564	107,202	75,962
Deferred tax expense:				
Origination and reversal of temporary difference	(658)	(53,063)	(35,633)	(71,072)
Income tax expense	**$ 23,779**	**(37,499)**	**71,569**	**4,890**

The amounts of tax income expense recognized in other comprehensive income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2015	2014	2015	2014
Foreign currency translation differences－foreign operations	$ 7,893	5,916	2,734	419

The income tax returns of the Company, Hersuo and Enrich Tech have been examined by the tax authorities through year 2013. The income tax returns of Nova Technology have been examined by the tax authorities through year 2012.

The company's integrated income tax was as follows:

	September 30, 2015	December 31, 2014	September 30, 2014
Undistributed earnings after 1998	$ 957,094	759,135	692,435
Imputation Credit Account	$ 143,490	149,669	109,089

	2014 (Actual)	2013(Actual)
Tax deduction ratio of the distributed earnings of the residents of republic of China	19.87%	17.02%

According to the amendment by the Ministry of Finance on October 17, 2013 under Decree No. 10204562810, the Company's integrated income tax should be covering the disclosed information of imputation tax credit as above.

(18) Earnings per share ("EPS")

	For the three months ended September 30		For the nine months ended September 30	
	2015	2014	2015	2014
Profit attributable to common shareholders	$ 93,095	(141,631)	300,674	25,062
Weighted average number of common shares (In thousand shares)	46,136	46,136	46,136	46,136
Basic Earnings per share (In New Taiwan Dollars)	$ 2.02	(3.07)	6.52	0.54
Profit attributable to common shareholders	$ 93,095		300,674	25,062
Weighted average number of common shares (In thousand shares)	46,136		46,136	46,136
Add: effect on potential common stock－employee bonuses (In thousand shares)	40		146	133
restricted stocks for employees	137		95	-
Diluted weighted average number of common shares (In thousand shares)	46,313		46,377	46,269
Diluted Earnings per share (In New Taiwan Dollars)	$ 2.00		6.48	0.54

(19) Financial Instruments

Except as described below, there are no significant changes on the fair value of financial instruments and the financial instruments exposed to credit risk, liquidity risk and market risk, please refer to note 6(17) of the Group's financial statements for the year ended December 31, 2014

A. Credit risk

The concentration of credit risk of the major client on September 30,2015, December 31, 2014 and September 30, 2014 did not exceed 15%, 8% and 12% of the total account receivables. In addition, the credit risk of the other four major clients did not exceed 26%, 16% and 23% of the total account receivables.

B. Liquidity risk

The following are the contractual maturities of financial liabilities, including estimated interest payment:

	Carrying amount	Contractual cash flows	Within 1 year	1-2 years	2-5years	More than 5 years
September 30, 2015						
Non-derivative financial liabilities						
Unsecured bank loans	$ 71,421	72,042	72,042	-	-	-
Notes payable	238,679	238,679	238,679	-	-	-
Accounts payable (including related parties)	2,576,000	2,576,000	2,299,757	199,669	76,562	12
	$ 2,886,100	**2,886,721**	**2,610,478**	**199,669**	**76,562**	**12**
December 31, 2014						
Non-derivative financial liabilities						
Secured bank loans	$ 46,951	47,288	47,288	-	-	-
Unsecured bank loans	31,284	31,484	31,484	-	-	-
Notes payable	285,161	285,161	285,161	-	-	-
Accounts payable (including related parties)	2,277,991	2,277,991	2,166,510	92,748	18,733	-
	$ 2,641,387	**2,641,924**	**2,530,443**	**92,748**	**18,733**	**-**
September 30, 2014						
Non-derivative financial liabilities						
Secured bank loans	$ 46,552	46,631	46,631	-	-	-
Unsecured bank loans	30,501	30,836	30,836	-	-	-
Notes payable	279,084	279,084	279,084	-	-	-
Accounts payable (including related parties)	2,252,285	2,252,285	2,132,119	91,676	28,490	-
	$ 2,608,422	**2,608,836**	**2,488,670**	**91,676**	**28,490**	**-**

C. Currency risk

(A) Exposure to currency risk

The Group's significant exposures to foreign currency risk were as follows:

	September 30, 2015			**December 31, 2014**			**September 30, 2014**		
	Foreign Currency	**Exchange Rate**	**NTD**	**Foreign Currency**	**Exchange Rate**	**NTD**	**Foreign Currency**	**Exchange Rate**	**NTD**
Financial assets									
Monetary items									
USD	$ 13,903	33.128	460,575	9,557	31.718	303,115	10,187	30.4360	310,054
CNY	241,404	5.2112	1,258,004	205,551	5.1125	1,050,879	247,630	4.9574	1,227,603
SGD	2,465	23.2771	57,370	3,076	23.9852	73,790	886	23.9117	21,189
JPY	17,430	0.2760	4,811	26,907	0.2652	7,136	240	0.2782	67
Financial liabilities									
Monetary items									
USD	6,237	33.128	206,613	11,110	31.718	352,397	6,062	30.4360	184,509
CNY	185,265	5.2112	965,455	177,468	5.1125	907,306	197,363	4.9574	978,405
SGD	220	23.2771	5,117	1,364	23.9852	32,716	297	23.9117	7,099
JPY	102,849	0.2760	28,386	152,740	0.2652	40,507	104,678	0.2782	29,121

The Group's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, other receivables, available-for-sale financial assets, loans, accounts payable and other payables that are denominated in foreign currency. A 1% of appreciation or depreciation of the TWD against the USD, CNY, SGD and JPY as of September 30, 2015 and 2014 would have increased or decreased the after-tax net income by $5,753 and $3,597 respectively. The analysis is performed on the same basis for both periods.

Due to the group have various functional currencies, thus adopting disclose monetary items to display exchange gain or loss. Exchange gain or loss for the three months ended September 30, 2015 and 2014, respectively, including unrealized and realized, were $16,250 and ($789).

(B) Interest risk

The interest risk exposure from financial assets and liabilities has been disclosed in this note of liquidity risk management

The following sensitivity analysis is based on the risk exposure to interest rates on the derivative and non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumes the variable rate liabilities are outstanding for the whole year on the reporting date. The Group's internal management reported the increases/decreases in the interest rates and the exposure to changes in interest rates of 1% is considered by management to be a reasonable change of interest rate.

If the interest rate increases/decreases by 1%, the Group's net income will decrease/increase by $714 and $771 for the six months ended September 30, 2015 and 2014, respectively, assuming all other variable factors remain constant. This is mainly due to the Group's borrowing in variable rate.

(C) Other price risk

If the price of equity securities on reporting date changed (The analysis is performed on the same basis for both periods and assumed that the other factors are fixed), the effects of other comprehensive income items are as following:

	2015 Q3		**2014 Q3**	
Reporting date Security Price	**Other comprehensive income After-tax amount**	**Post-tax Profit or loss**	**Other comprehensive income After-tax amount**	**Post-tax Profit or loss**
Go up 3%	**$ 6,780**	**-**	**6,998**	**-**
Go down 3%	**$ 6,780**	**-**	**6,998**	**-**

D. Fair value of financial instruments

(A) The categories of the financial instruments and the fair value

The book value and the fair value of the financial asset and financial liability of the Group (including information of the fair value level, if the financial instruments which are not measured at fair value and the book value is a reasonable approximation of the fair value, and equity instrument investments which are no active market offerings and the fair value cannot be measured, according to the regulation there is no need to reveal the fair value information.) are as follows:.

	September 30 ,2015				
	Book value	Level 1	Level 2	Level 3	Total
Available-for-sale financial assets-current	$ 215,145	215,145	-	-	215,145
Available-for-sale financial assets-noncurrent	10,859	10,859	-	-	10,859
Financial assets carried at cost	45	-	-	-	-
Loans and receivables:					
Cash and cash equivalents	1,192,581	-	-	-	-
Notes receivable	166,950	-	-	-	-
Accounts receivable	2,814,304	-	-	-	-
Other receivable	58,921	-	-	-	-
Financial liabilities at amortized cost:					
Short-term borrowings	71,421	-	-	-	-
Notes payable	238,679	-	-	-	-
Accounts payable	2,347,609	-	-	-	-
Accounts payable-related party	217	-	-	-	-
Provisions-current	228,174	-	-	-	-
Total	$ 7,344,905	226,004	-	-	226,004

	December 31 ,2014				
	Book value	Level 1	Level 2	Level 3	Total
Available-for-sale financial assets-current	$ 233,202	233,202	-	-	233,202
Available-for-sale financial assets-noncurrent	25,909	25,909	-	-	25,909
Financial assets carried at cost	45	-	-	-	-
Loans and receivables:					
Cash and cash equivalents	1,141,445	-	-	-	-
Notes receivable	165,462	-	-	-	-
Accounts receivable	1,682,364	-	-	-	-
Other receivable	43,703	-	-	-	-
Financial liabilities at amortized cost:					
Short-term borrowings	78,235	-	-	-	-
Notes payable	285,161	-	-	-	-
Accounts payable	2,081,856	-	-	-	-
Accounts payable-related party	218	-	-	-	-
Provisions-current	195,917	-	-	-	-
Total	$ 5,933,517	259,111	-	-	259,111

	September 30 ,2014				
	Book value	Level 1	Level 2	Level 3	Total
Available-for-sale financial assets-current	$ 200,675	200,675	-	-	200,675
Available-for-sale financial assets-noncurrent	32,597	32,597	-	-	32,597
Financial assets carried at cost	45	-	-	-	-
Loans and receivables:					
Cash and cash equivalents	1,272,995	-	-	-	-
Notes receivable	114,289	-	-	-	-
Accounts receivable	1,841,912	-	-	-	-
Accounts receivable-related party	8,572	-	-	-	-
Other receivable	43,659	-	-	-	-
Financial liabilities at amortized cost:					
Short-term borrowings	77,053	-	-	-	-
Notes payable	279,084	-	-	-	-
Accounts payable	2,059,537	-	-	-	-
Accounts payable-related party	436	-	-	-	-
Provisions-current	192,312	-	-	-	-
Total	$ 6,123,166	233,272	-	-	233,272

(B) The evaluation technique of the fair value of the financial instruments measured with fair value.

If there are public offerings for financial instruments in the active market, then the public offerings in the active market are utilized as the fair value. The public announced price of the major stock exchange and the determined popular central government bonds exchange over-the-counter, are regarded as listed equity instruments and the foundation of the debt instrument's fair value that have public offerings in active market.

If it is possible to acquire the public offerings of the financial instruments timely and regularly from the stock exchange, the brokers, the underwriters, the industrial union, the list price service organization and the administration, and the price of the public offerings represents a real and common fair market dealer, then the financial instruments obtain the public offerings of the active market. If the conditions above are not achieved, the market is regarded as not active. In general, the price gap between buying and selling is huge, the price gap between buying and selling significantly increases and the trading volume is fairly low are indications of inactive market.

If the Group obtains the financial instruments that belong to the active market, the fair value of the financial instruments is categorized and attributed as follows: beneficiary certifications, - open-end fund and emerging stock, and the fair value of the financial instruments is referred to the market offerings.

All of the fair value level did not have any transfer for nine months ended September 30, 2015 and 2014

(20) Financial risk management

There are no significant changes on the Group financial risk management objectives and policies disclosure, please refer to note 6(18) of the Group financial statements for the year ended December 31, 2014.

(21) Capital management

Disclosure of the Company's capital management objectives、policies and procedures consists with the consolidated financial statements of 2014; There are no significant changes to summary quantitative data for capital management disclosed of the consolidated financial statements of 2014. Please refer to note 6(19) of the Group financial statements for the year ended December 31, 2014.

7. **Related party transactions**

(1) Key management personnel compensation

	For the three months ended September 30		For the nine months ended September 30	
	2015	2014	2015	2014
Short-term employee benefits	$ 9,277	6,527	28,497	34,962
Post-employment benefits	42	263	128	794
	$ 9,319	**6,790**	**28,625**	**35,756**

Relative information refers to share-based payment of the financial statements, note 6(14).

(2) Other related party transactions

A. Construction cost, and related assets and liabilities:

The amounts of significant purchase transactions and outstanding payables for goods and equipment's between the Group and related parties were as follows:

	Purchases				Payables to Related Parties		
	For the three months ended September 30		For the nine months ended September 30				
	2015	2014	2015	2014	September 30, 2015	December 31, 2014	September 30, 2014
Entity under the key management's control	$ 208	400	500	1,008	217	218	436

The purchase price and terms of the payments present no significant difference from those with third-party vendors.

The Group has invested $1,568 to establish Global One Source Life Sciences Company Ltd. by equity method in June, 2014. The investment has not been paid on September 30, 2014, recorded as other payable to related party.

8. Pledged assets

The Group's pledged assets were as follows:

Asset	Purpose of pledge	September 30, 2015	December 31, 2014	September 30, 2014
Other financial assets－current:				
Savings deposit / time deposit	Construction contract fulfillment and warranty guarantee	$ 94,916	96,381	54,670
Land and building (including investment property)	Short-term borrowing limit	-	-	113,736
		$ 94,916	96,381	168,406

9. Significant commitments and contingencies

Significant commitments and contingencies for the Group as of September 30, 2015, and December 31, September 30, 2014 were as follows:

(1) Fulfillment and warranty guarantee (excluding related parties) for engaging in construction contracts amounted to $476,189 and $474,758 as well as $473,033, respectively.

(2) Bank pledges for engaging in construction contracts amounted to $582,520, $548,497 and $388,131, respectively.

(3) Contract fulfillment guarantee and warranty guarantee (excluding related parties) for other companies in the same industry amounted to$733,053, $1,601,901 and $965,838, respectively.

(4) Outstanding letters of credit were$3,636,559, $12,325 and $0, respectively.

(5) For already-signed but not-yet-finished significant construction contracts, please refer to note 6 (4).

(6) The Company has signed a construction contract with Walsin Technology Corporation (Walsin) in

December, 2010. Walsin claimed that the Company did not perform the construction according to the contract, and therefore claimed a compensation amounting to $42,189 at the Taipei District Court during November, 2012, while the Company presumed that the payment obligation did not exist. The Company has appointed an attorney to handle the above dispute. Court proceedings had begun as of the issuance date of the financial statements, and therefore, the court's decision is still

10. **Losses due to major disasters: None.**
11. **Subsequent events: None**
12. **Other**

A. The employee benefits, depreciation and amortization expenses categorized by function were as follows:

	For the three months ended September 30					
	2015			2014		
By item	**Operating costs**	**Operating expense**	**Total**	**Operating costs**	**Operating expense**	**Total**
Employee benefit						
Salary	$ 139,763	82,452	222,215	98,621	56,480	155,101
Labor, health and social insurance	13,050	8,927	21,977	11,334	7,507	18,841
Pension	4,321	1,725	6,046	3,701	1,683	5,384
Other	4,370	4,747	9,117	7,029	4,895	11,924
Depreciation	805	5,088	5,893	830	5,255	6,085
Amortization	-	2,100	2,100	(4)	2,126	2,122

	For the nine months ended September 30					
	2015			2014		
By item	**Operating costs**	**Operating expense**	**Total**	**Operating costs**	**Operating expense**	**Total**
Employee benefit						
Salary	$ 376,183	216,329	592,512	314,018	163,783	477,801
Labor, health and social insurance	40,943	23,519	64,462	36,340	20,883	57,223
Pension	12,339	5,270	17,609	10,759	5,055	15,814
Other	11,614	13,178	24,792	14,236	12,439	26,675
Depreciation	2,490	15,856	18,346	2,321	15,566	17,887
Amortization	-	6,192	6,192	-	6,328	6,328

Note: Depreciation for investment property for the nine months ended September 30, 2015 and 2014 was $248 and $255, respectively, and was recorded in non-operating expense.

B. Operation of seasonal:
The group did not be influenced by seasonal or periodicity.

13. **Segment information**

(1) Segment information

The Group's operating segment information and reconciliation are as follows:

For the three months ended September 30 2015	**Taiwan**	**Mainland China**	**Other Asian**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 1,676,891	629,642	70,083	-	2,376,616
Intersegment revenues	18,821	80,071	-	(98,892)	-
Total revenue	$ 1,695,712	709,713	70,083	(98,892)	2,376,616
Reportable segment profit or loss	$ 76,742	6,787	13,430	-	96,959

For the three months ended September 30 2014	**Taiwan**	**Mainland China**	**Other Asian**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 1,320,801	560,082	64,629	-	1,945,512
Intersegment revenues	107,866	64	(32)	(107,898)	-
Total revenue	$ 1,428,667	560,146	64,597	(107,898)	1,945,512
Reportable segment profit or loss	$ 108,912	(85,418)	(167,093)	-	(143,599)

For the nine months ended September 30 2015	**Taiwan**	**Mainland China**	**Other Asian**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 3,939,591	1,657,021	264,386	-	5,860,998
Intersegment revenues	80,509	98,720	-	(179,229)	-
Total revenue	$ 4,020,100	1,755,741	264,386	(179,229)	5,860,998
Reportable segment profit or loss	$ 248,655	25,303	32,294	-	306,252
Reportable segment asset	$ 6,370,507	3,952,565	1,625,687	(3,629,692)	8,319,067

For the nine months ended September 30 2014	**Taiwan**	**Mainland China**	**Other Asian**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 3,325,619	1,971,887	160,728	-	5,458,234
Intersegment revenues	183,306	4,054	14,433	(201,793)	-
Total revenue	$ 3,508,925	1,975,941	175,161	(201,793)	5,458,234
Reportable segment profit or loss	$ 251,042	(71,350)	(160,621)	-	19,071
Reportable segment asset	$ 5,357,498	3,083,984	1,573,487	(3,368,907)	6,646,062