GIGA-BYTE TECHNOLOGY CO., LTD.
UNCONSOLIDATED FINANCIAL STATEMENTS
AND REPORT OF INDEPENDENT ACCOUNTANTS
31ST DECEMBER 2014 AND 2013

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

GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED FINANCIAL STATEMENTS AND REPORT OF INDEPENDENT ACCOUNTANTS

31ST DECEMBER 2014 AND 2013

TABLE OF CONTENTS

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To: The Board of Directors and Shareholders of
Giga-Byte Technology Co., Ltd.

We have audited the accompanying unconsolidated balance sheets of Giga-Byte Technology Co., Ltd. as of 31st December 2014 and 2013, and the related unconsolidated statements of comprehensive income, of changes in shareholders’ equity and of cash flows for the years then ended. These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements based on our audits. The financial statements of certain investee companies accounted for under the equity method as of and for the years ended 31st December 2014 and 2013 were audited by other auditors, whose reports thereon were furnished to us. Long-term equity investment balance in these investee companies amounted to $81,057 thousand and $306,284 thousand as of 31st December 2014 and 2013, respectively, and the related investment loss recognized amounted to $282 thousand and $13,701 thousand for the years then ended. Our opinion, insofar as it relates to the amounts included in the financial statements and information disclosed in Note 13 relating to these long-term equity investments, is based solely on the reports of the other auditors.

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports of the other auditors, the unconsolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Giga-Byte Technology Co., Ltd. as of 31st December 2014 and 2013, and its financial performance and cash flows for the years then ended in conformity with the “Rules Governing the Preparation of Financial Statements by Securities Issuers”.

We have also audited the consolidated financial statements of Giga-Byte Technology Co., Ltd. and its subsidiaries (not presented herein) as of and for the years ended 31st December 2014 and 2013, and have expressed a modified unqualified opinion on such financial statements.

PricewaterhouseCoopers, Taiwan
16th March 2015

The accompanying unconsolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying unconsolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED BALANCE SHEETS

31ST DECEMBER 2014 AND 2013

(Expressed in thousands of New Taiwan dollars)

			31st December 2014		31st December 2013	
	ASSETS	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 5,443,560	16	$ 4,604,386	15
1110	Financial assets at fair value through profit or loss - current	6(2)	373,068	1	752,079	2
1150	Notes receivable-net		5,670	-	9,331	-
1170	Accounts receivable-net	6(3)	3,464,645	11	1,915,947	6
1180	Accounts receivable-related parties-net	7	1,650,389	5	2,945,484	9
1200	Other receivables		375,213	1	258,806	1
130X	Inventories-net	6(4)	8,500,026	26	8,041,523	26
1470	Other current assets		525,441	2	120,163	-
11XX	Total current assets		20,338,014	62	18,647,719	59
	Non-current assets					
1527	Held-to-maturity financial assets- non-current	6(5)	153,480	-	148,410	1
1546	Investments in bonds without active markets – non-current	6(6)	-	-	19,662	-
1550	Investments accounted for under equity method	6(7)	8,621,851	26	8,171,901	26
1600	Property, plant and equipment-net	6(8)	2,237,019	7	2,148,656	7
1760	Investment property-net	6(9)	151,174	-	149,405	-
1780	Intangible assets		33,245	-	26,050	-
1840	Deferred income tax assets	6(14)	251,668	1	245,461	1
1900	Other non-current assets	6(10) and 8	1,177,337	4	2,019,611	6
15XX	Total non-current assets		12,625,774	38	12,929,156	41
1XXX	TOTAL ASSETS		$ 32,963,788	100	$ 31,576,875	100

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GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED BALANCE SHEETS

31ST DECEMBER 2014 AND 2013

(Expressed in thousands of New Taiwan dollars)

	LIABILITIES AND SHAREHOLDERS' EQUITY	Notes	31st December 2014 Amount	%	31st December 2013 Amount	%
	Current liabilities					
2150	Notes payable		$ 47,265	-	$ 29,150	-
2170	Accounts payable		5,249,553	16	5,165,047	16
2180	Accounts payable-related parties	7	395,214	1	383,162	1
2200	Other payables	6(11)	2,861,716	9	2,425,012	8
2230	Current income tax liabilities	6(14)	224,760	1	243,599	1
2250	Provisions for liabilities - current	6(12)	445,494	2	445,408	2
2300	Other current liabilities		769,675	2	646,435	2
21XX	Total current liabilities		9,993,677	31	9,337,813	30
	Non-current liabilities					
2570	Deferred income tax liabilities	6(14)	23,889	-	15,737	-
2600	Other non-current liabilities	6(13)	386,120	1	384,640	1
25XX	Total non-current liabilities		410,009	1	400,377	1
2XXX	Total liabilities		10,403,686	32	9,738,190	31
	Equity					
	Share capital	6(15)				
3110	Common stock		6,288,829	19	6,265,714	20
	Capital surplus	6(16)				
3200	Capital surplus		4,592,155	14	4,587,562	15
	Retained earnings	6(17)				
3310	Legal reserve		3,185,601	10	2,950,047	9
3320	Special reserve		426,354	1	426,354	1
3350	Unappropriated retained earnings		7,631,177	23	7,341,889	23
	Other equity					
3400	Other equity		435,986	1	267,119	1
3XXX	Total equity		22,560,102	68	21,838,685	69
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		$ 32,963,788	100	$ 31,576,875	100

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated 16th March 2015.

GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED 31ST DECEMBER 2014 AND 2013

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

			For the years ended 31st December			
			2014		2013	
		Notes	Amount	%	Amount	%
4000	Operating revenue	7	$ 50,505,531	100	$ 46,717,780	100
5000	Operating costs	6(4)(22)(23) and 7	(42,803,176)	(85)	(39,504,377)	(85)
5900	Gross profit		7,702,355	15	7,213,403	15
	Operating expenses	6(22)(23) and 7				
6100	Selling expenses	7	(2,863,262)	(6)	(2,355,502)	(5)
6200	General & administrative expenses		(1,139,109)	(2)	(990,321)	(2)
6300	Research and development expense		(1,806,240)	(3)	(1,926,424)	(4)
6000	Total operating expenses		(5,808,611)	(11)	(5,272,247)	(11)
6900	Operating profit		1,893,744	4	1,941,156	4
	Non-operating revenue and expenses					
7010	Other income	6(20)	388,254	1	255,014	1
7020	Other gains and losses	6(21)	357,565	1	303,244	1
7050	Finance costs		(601)	-	(742)	-
7070	Share of profit of subsidiaries, associates and joint ventures accounted for under the equity method	6(7)	182,486	-	133,484	-
7000	Total non-operating revenue and expenses		927,704	2	691,000	2
7900	Profit before income tax		2,821,448	6	2,632,156	6
7950	Income tax expense	6(14)	(424,347)	(1)	(276,620)	(1)
8200	Profit for the year		2,397,101	5	$ 2,355,536	5
	Other comprehensive income-net					
8310	Currency translation differences		$ 206,937	-	300,038	1
8360	Actuarial gain on defined benefit plan	6(14)	9,889	-	14,328	-
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under the equity method		(38,070)	-	114,905	-
8399	Income tax relating to the components of other comprehensive income	6(14)	(1,680)	-	(2,436)	-
8300	Other comprehensive income for the year, net of tax		$ 177,076	-	$ 426,835	1
8500	Total comprehensive income for the year		$ 2,574,177	5	$ 2,782,371	6
9750	Basic earnings per share	6(19)	$	3.82	$	3.76
9850	Diluted earnings per share		$	3.74	$	3.69

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated 16th March 2015.

GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE YEARS ENDED 31ST DECEMBER 2014 AND 2013

(Expressed in thousands of New Taiwan dollars)

	Note	Common stock	Capital reserve	Retained earnings: Legal reserve	Retained earnings: Special reserve	Retained earnings: Unappropriated retained earnings	Other equity: Currency translation differences	Other equity: Unrealised gain (loss) on valuation of available-for-sale financial assets	Total equity
2013									
Balance at 1st January 2013		$ 6,258,914	$ 4,585,372	$ 2,794,790	$ 426,354	$ 6,382,171	($ 158,930)	$ 11,106	$ 20,299,777
Appropriations of 2012 earnings:	6(17)								
Legal reserve		-	-	155,257	-	(155,257)	-	-	-
Cash dividends		-	-	-	-	(1,252,453)	-	-	(1,252,453)
Share-based payment	6(18)	6,800	2,190	-	-	-	-	-	8,990
Profit for the year		-	-	-	-	2,355,536	-	-	2,355,536
Other comprehensive income for the year		-	-	-	-	11,892	300,038	114,905	426,835
Balance at 31st December 2013		$ 6,265,714	$ 4,587,562	$ 2,950,047	$ 426,354	$ 7,341,889	$ 141,108	$ 126,011	$ 21,838,685
2014									
Balance at 1st January 2014		$ 6,265,714	$ 4,587,562	$ 2,950,047	$ 426,354	$ 7,341,889	$ 141,108	$ 126,011	$ 21,838,685
Appropriations of 2013 earnings:	6(17)								
Legal reserve		-	-	235,554	-	(235,554)	-	-	-
Cash dividends		-	-	-	-	(1,880,468)	-	-	(1,880,468)
Share-based payment	6(18)	23,115	4,593	-	-	-	-	-	27,708
Profit for the year		-	-	-	-	2,397,101	-	-	2,397,101
Other comprehensive income for the year		-	-	-	-	8,209	206,937	(38,070)	177,076
Balance at 31st December 2014		$ 6,288,289	$ 4,592,155	$ 3,185,601	$ 426,354	$ 7,631,177	$ 348,045	$ 87,941	$ 22,560,102

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

See report of independent accountants dated 16th March 2015.

GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED 31ST DECEMBER 2014 AND 2013

(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended 31st December 2014	2013
Cash flows from operating activities			
Profit before income tax		$ 2,821,448	$ 2,632,156
Adjustments to reconcile profit before income tax to net cash provided by operating activities			
Income and expenses having no effect on cash flows			
Depreciation	6(8)(22)	95,690	89,966
Depreciation charge on investment property	6(9)	1,074	1,046
Amortisation	6(22)	155,865	169,062
Provision for (reversal of) doubtful accounts	6(3)	25,428	(274)
Net gain on financial assets and liabilities at fair value through profit or loss	6(2)(21)	(4,250)	(2,055)
Interest expense		601	742
Interest income	6(20)	(64,491)	(59,371)
Share of loss (profit) of subsidiaries and associates accounted for under the equity method	6(7)	(182,486)	(133,484)
(Gain) loss on disposal of property, plant and equipment	6(8)(21)	(293)	1,177
Gain on disposal of investments in bonds without active markets	6(6)(21)	(638)	(882)
Loss on disposal of investments accounted for under equity method		1,094	
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets and liabilities at fair value through profit or loss	6(2)	383,261	(195,364)
Notes receivable		3,659	(2,520)
Accounts receivable	6(3)	(209,833)	(76,363)
Other receivables		(116,407)	(59,933)
Inventories	6(4)	(458,503)	(850,534)
Other current assets		(405,277)	(43,321)
Net changes in liabilities relating to operating activities			
Notes payable		18,115	8,470
Accounts payable		96,558	(878,380)
Other payables	6(11)	432,163	714,813
Provisions for liabilities	6(12)	86	2,797
Other current liabilities	6(13)	123,240	273,422
Other non-current liabilities	6(14)	11,173	3,329
Cash generated from operations		2,727,277	1,594,499
Interest received	6(20)	64,491	59,371
Interest paid		(601)	(742)
Income tax paid	6(14)	(422,922)	(46,950)
Net cash provided by operating activities		2,348,245	1,606,178

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GIGA-BYTE TECHNOLOGY CO., LTD.

UNCONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED 31ST DECEMBER 2014 AND 2013

(Expressed in thousands of New Taiwan dollars)

		For the years ended 31st December	
	Notes	2014	2013
Cash flows from investing activities			
Acquisition of investments in bonds without active markets	6(6)	$ -	($ 20,912)
Proceeds from disposal of investments in bonds without active markets	6(6)	19,766	51,396
Acquisition of held-to-maturity financial assets	6(5)	-	(148,410)
Acquisition of investments accounted for under equity method	6(7)	(174,536)	(585,884)
Proceeds from disposal of investments accounted for under equity method		5,648	-
Proceeds from liquidation of long-term equity investment-subsidiary	6(7)	-	31,237
Acquisition of property, plant and equipment	6(8)	(187,376)	(77,544)
Proceeds from disposal of property, plant and equipment	6(8)	773	870
Decrease in refundable deposits		4,539	3,745
Acquisition of intangible assets		(59,721)	(31,091)
Decrease (increase) in other financial assets	6(10)	880,000	(290,000)
Increase in other non-current assets	6(10)	(145,604)	(123,434)
Net cash provided by (used in) investing activities		343,489	(1,190,027)
Cash flows from financing activities			
Increase (decrease) in deposits received		200	(155)
Cash dividends paid	6(17)	(1,880,468)	(1,252,453)
Employee stock options exercised	6(18)	27,708	8,990
Net cash used in financing activities		(1,852,560)	(1,243,618)
Increase (decrease) in cash and cash equivalents		839,174	(827,467)
Cash and cash equivalents at beginning of year	6(1)	4,604,386	5,431,853
Cash and cash equivalents at end of year	6(1)	$ 5,443,560	$ 4,604,386

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated 16th March 2015.

GIGA-BYTE TECHNOLOGY CO., LTD.
NOTES TO UNCONSOLIDATED FINANCIAL STATEMENTS
31ST DECEMBER 2014 AND 2013
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

Giga-Byte Technology Co., Ltd. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) on 30th April 1986. The address of the Company's registered office is No.6, Baoqiang Rd., Xindian Dist., New Taipei City, Taiwan (R.O.C.). The Company is engaged in the manufacture, processing and trading of computer peripheral and component parts. The Company's shares have been traded on the Taiwan Stock Exchange since 24th September 1998.

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

These unconsolidated financial statements were authorized for issuance by the Board of Directors on 16th March 2015.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

None.

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

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued on April 3, 2014, commencing 2015, companies with shares listed on the TWSE or traded on the Taiwan GreTai Securities Market or Emerging Stock Market shall adopt the 2013 version of IFRS (not including IFRS 9, ‘Financial instruments’) as endorsed by the FSC and the "Regulations Governing the Preparation of Financial Reports by Securities Issuers " effective January 1, 2015 (collectively referred herein as the “2013 version of IFRSs”) in preparing the financial statements. The related new standards, interpretations and amendments are listed below:

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendments to IFRS 1)	July 1, 2010
Severe hyperinflation and removal of fixed dates for first-time adopters (amendments to IFRS 1)	July 1, 2011
Government loans (amendments to IFRS 1)	January 1, 2013
Disclosures－Transfers of financial assets (amendments to IFRS 7)	July 1, 2011

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Disclosures－Offsetting financial assets and financial liabilities (amendments to IFRS 7)	January 1, 2013
IFRS 10, 'Consolidated financial statements'	January 1, 2013 (Investment entities: 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
Presentation of items of other comprehensive income (amendments to IAS 1)	July 1, 2012
Deferred tax: recovery of underlying assets (amendments to IAS 12)	January 1, 2012
IAS 19 (revised), 'Employee benefits'	January 1, 2013
IAS 27,'Separate financial statements' (as amended in 2011)	January 1, 2013
IAS 28,'Investments in associates and joint ventures' (as amended in 2011)	January 1, 2013
Offsetting financial assets and financial liabilities (amendments to IAS 32)	January 1, 2014
IFRIC 20, 'Stripping costs in the production phase of a surface mine'	January 1, 2013
Improvements to IFRSs 2010	January 1, 2011
Improvements to IFRSs 2009－2011	January 1, 2013

Based on the Company's assessment, the adoption of the 2013 version of IFRS has no significant impact on the unconsolidated financial statements of the Company, except for the following:

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

The revised standard eliminates the corridor approach and requires actuarial gains and losses to be recognised immediately in other comprehensive income. Past service cost will be recognised immediately in the period incurred. Net interest expense or income, calculated by applying the discount rate to the net defined benefit asset or liability, replace the finance charge and expected return on plan assets. The return of plan assets, excluding net interest expenses, is recognised in other comprehensive income. An entity is required to recognise termination benefits at the earlier of when the entity can no longer withdraw an offer of those benefits and when it recognises any related restructuring costs. Additional disclosures are required to present how defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows. Net interest income, calculated by applying the discount rate to the net defined benefit liability, replaces the finance charge and expected return on plan assets. Therefore, operating expenses would be decreased by $623 and other comprehensive income would be decreased by $623 for the year ended 31st December 2014.

B. IAS 1, ‘Presentation of financial statements’

The amendment requires entities to separate items presented in OCI classified by nature into two groups on the basis of whether they are potentially reclassifiable to profit or loss subsequently when specific conditions are met. If the items are presented before tax then the tax related to each of the two groups of OCI items (those that might be reclassified and those that will not be reclassified) must be shown separately. Accordingly, the Company will adjust its presentation of the statement of comprehensive income.

C. IFRS 12, ‘Disclosure of interests in other entities’

The standard integrates the disclosure requirements for subsidiaries, joint arrangements, associates and unconsolidated structured entities. Also, the Company will disclose additional information about its interests in consolidated entities and unconsolidated entities accordingly.

D. IFRS 13, ‘Fair value measurement’

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

E. IAS 28, ‘Investments in associates and joint ventures’ (as amended in 2011)

As consequential amendments resulting from the issuance of IFRS 11, ‘Joint arrangements’, IAS 28 (revised) sets out the requirements for the application of the equity method when accounting for investments in joint ventures. A portion of an investment in an associate or a joint venture that meets the criteria to be classified as held for sale shall be measured at fair value less costs to sell. Any retained portion of an investment in an associate or a joint venture that has not been classified as held for sale shall be accounted for using the equity method until disposal of the portion that is classified as held for sale takes place. When an investment in an associate becomes an investment in a joint venture or an investment in a joint venture becomes an investment in an associate, the entity continues to apply the equity method and does not remeasure the retained interest.

Except for Note 3(2)A, for the above items, the Company is assessing their impact on the unconsolidated financial statements and will disclose the affected amounts accordingly.

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

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

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
IFRS 9, ‘Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	January 1, 2016
'Investment Entities: Applying the Consolidation Exception’ (IFRS 10, IFRS 12 and IAS 28)	January 1, 2016

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	January 1, 2016
IFRS 14, 'Regulatory deferral accounts'	January 1, 2016
IFRS 15, ‘Revenue from contracts with customers'	January 1, 2017
Disclosure Initiative (amendments to IAS 1)	January 1, 2016
Clarification of acceptable methods of depreciation and amortization (amendments to IAS 16 and IAS 38)	January 1, 2016
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	January 1, 2016
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	January 1, 2014
IFRIC 21, ‘Levies’	January 1, 2014
Improvements to IFRSs 2010-2012	July 1, 2014
Improvements to IFRSs 2011-2013	July 1, 2014
Improvements to IFRSs 2012-2014	January 1, 2016

The Company is assessing the potential impact of the new standards, interpretations and amendments above and has not yet been able to reliably estimate their impact on the unconsolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The unconsolidated financial statements were prepared in accordance with the ‘Regulations Governing the Preparation of Financial Reports by Securities Issuers’.

(2) Basis of preparation

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

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

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

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

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

(3) Foreign currency translation

Items included in the financial statements of each of the Company's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The unconsolidated financial statements are presented in NT dollars, which is the Company's functional currency.

A. Foreign currency transactions and balances

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

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

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

(d) All other foreign exchange gains and losses based on the nature of those transactions are presented in the statement of comprehensive income within 'other gains and losses'.

B. Translation of foreign operations

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

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

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

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

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

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

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

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

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

(b) Assets held mainly for trading purposes;

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

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

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

(a) Liabilities that are expected to be paid off within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be paid off within twelve months from the balance sheet date;

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(5) <u>Cash equivalents</u>

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

(6) <u>Financial assets at fair value through profit or loss</u>

A. Financial assets at fair value through profit or loss are financial assets held for trading. Financial assets are classified in this category of held for trading if acquired principally for the purpose of selling in the short-term. Derivatives are also categorized as financial assets held for trading unless they are designated as hedges.

B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using settlement date accounting.

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

(7) Available-for-sale financial assets

A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. On a regular way purchase or sale basis, available-for-sale financial assets are recognised and derecognised using trade date accounting.

B. Available-for-sale financial assets are initially recognised at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognised in other comprehensive income.

(8) Held-to-maturity financial assets

A. Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturity date that the Company has the positive intention and ability to hold to maturity other than those that meet the definition of loans and receivables and those that are designated as at fair value through profit or loss or as available-for-sale on initial recognition.

B. On a regular way purchase or sale basis, held-to-maturity financial assets are recognised and derecognised using settlement date accounting.

C. Held-to-maturity financial assets are initially recognised at fair value on the trade date plus transaction costs and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Amortisation of a premium or a discount on such assets is recognised in profit or loss.

(9) Loans and receivables

A. Accounts receivable

Accounts receivable are loans and receivables originated by the entity. They are created by the entity by selling goods or providing services to customers in the ordinary course of business. Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. However, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as effect of discounting is immaterial.

B. Bond investments without active market

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

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

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

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

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

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

(10) Impairment of financial assets

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

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

(a) Significant financial difficulty of the issuer or debtor;

(b) A breach of contract, such as a default or delinquency in interest or principal payments;

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

(d) It becomes probable that the borrower will enter bankruptcy or other financial reorganization ;

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

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

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

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

(a) Financial assets measured at amortised cost

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

(b) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortisation) and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognised, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognised in profit or loss shall not be reversed through profit or loss. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

(11) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and applicable variable selling expenses.

(12) Investments accounted for using equity method / subsidiaries and associates

A. Subsidiaries refer to the entities (including special purpose entities) that the Company has control over their financial and operating policies and own more than 50% of voting shares directly or indirectly. The Company evaluates investments in subsidiaries accounted under equity method in these non-consolidated financial statements.

B. Unrealised profit (loss) occurred from the transactions between the Company and subsidiaries have been offset. The accounting policies of the subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Company.

C. The Company's share of its subsidiaries' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Company's share of losses in a subsidiary equals or exceeds its interest in the subsidiary, the Company continues to recognise losses proportionate to its ownership.

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

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

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

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

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

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

J. Pursuant to the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," profit (loss) of the current period and other comprehensive income in the non-consolidated financial statements shall equal to the amount attributable to owners of the parent in the financial statements prepared with basis for consolidation. Owners' equity in the non-consolidated financial statements shall equal to equity attributable to owners of the parent in the financial statements prepared with basis for consolidation.

(13)Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.

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

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

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

Buildings	5～55 years
Machinery and equipment	3～ 9 years
Research and development equipment	3～ 8 years
Office equipment	3～ 5 years
Other tangible operating assets	3～10 years

(14)Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 50 years.

(15)Intangible assets

Computer software is stated at cost and amortised on a straight-line basis over its estimated useful life of 3 to 10 years.

(16) Impairment of non-financial assets

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

(17) Notes and accounts payable

Notes and accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. They are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. However, short-term accounts payable without bearing interest are subsequently measured at initial invoice amount as effect of discounting is immaterial.

(18) Provisions

Warranty provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(19) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Company in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets, together with adjustments for unrecognised past service costs. The defined benefit net obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of government bonds (at the balance sheet date) instead.

ii. Actuarial gains and losses arising on defined benefit plans are recognised in profit or loss using the ‘corridor’ method in the period in which they arise.

iii. Past service costs are recognised immediately in profit or loss if vested immediately; if not, the past service costs are amortised on a straight-line basis over the vesting period.

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

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

(20) Employee share-based payment

For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-market vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. And ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.

(21) Income tax

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

B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

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

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

(22) Revenue recognition

A. The Company manufactures and sells computer peripheral and component parts products. Revenue is measured at the fair value of the consideration received or receivable taking into account of value-added tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Company's activities.

B. The Company offers customers volume discounts and right of return for defective products. The Company estimates such discounts and returns based on historical experience. Allowance accounts for such liabilities are recorded when the sales are recognised.

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

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

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

Financial assets-impairment of equity investments

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

(2) Critical accounting estimates and assumptions

The accounting assumptions are made based on estimates of future events. Assumptions may differ from the actual results. The information on assumptions and estimates that may have risks of major adjustments to carrying amount of assets and liabilities of the next fiscal year is as follows:

A. Revenue recognition

In principle, sales revenues are recognised when the earning process is completed. The Company estimates discounts and returns based on historical results and other known factors. Provisions for such liabilities are recorded as a deduction item to sales revenues when the sales are recognised. The Company reassesses the reasonableness of estimates of discounts and returns periodically.

B. Impairment assessment of tangible and intangible assets (excluding goodwill)

The Company assesses impairment based on its subjective judgement and determines the separate cash flows of a specific group of assets, useful lives of assets and the future possible income and expenses arising from the assets depending on how assets are utilised and industrial characteristics. Any changes of economic circumstances or estimates due to the change of Company strategy might cause material impairment on assets in the future.

C. Realisability of deferred income tax assets

Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilised. Assessment of the realisability of deferred income tax assets involves critical accounting judgements and estimates of the management, including the assumptions of expected future sales revenue growth rate and profit rate, tax exempt duration, available tax credits, tax planning, etc. Any variations in global economic environment, industrial environment, and laws and regulations might cause material adjustments to deferred income tax assets.

As of 31st December 2014, the Company recognised deferred income tax assets amounting to $251,668.

D. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Company must determine the net realisable value of inventories on balance sheet date using judgements and estimates. Due to the rapid technology innovation, the Company evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be material changes to the evaluation.

As of 31st December 2014, the carrying amount of inventories was $8,500,026.

E. Calculation of accrued pension obligations

When calculating the present value of defined pension obligations, the Company must apply judgements and estimates to determine the actuarial assumptions on balance sheet date, including discount rates and expected rate of return on plan assets. Any changes in these assumptions could significantly impact the carrying amount of defined pension obligations.

As of 31st December 2014, the carrying amount of accrued pension obligations was $383,121.

6. DETAILS OF SIGNIFICANTACCOUNTS

(1) Cash and cash equivalents

	31st December 2014	31st December 2013
Cash on hand	$ 2,579	$ 2,438
Checking accounts and demand deposits	2,578,272	1,153,778
Time deposits	2,862,709	3,448,170
	$ 5,443,560	$ 4,604,386

A. The Company transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote. The Company’s maximum exposure to credit risk at balance sheet date is the carrying amount of all cash and cash equivalents.

B. Details of the Company's cash and cash equivalents pledged to others as collateral are provided in Note 8.

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

		31st December 2014		31st December 2013
Current items				
Financial assets held for trading				
Open-end funds-Domestic	$	250,000	$	360,000
Open-end funds-Overseas		18,465		315,361
Corporate bonds		97,202		73,567
		365,667		748,928
Valuation adjustment		7,401		3,151
	$	373,068	$	752,079

A. The Company recognised net gain of $30,960 and $1,865 on financial assets held for trading for the years ended 31st December 2014 and 2013, respectively.

B. The counterparties of the Company's debt instrument investments have credit quality ratings above "investment grade". The maximum exposure to credit risk at balance sheet date is the carrying amount of financial assets - debt instruments at fair value through profit or loss.

C. The Company has no financial assets at fair value through profit or loss pledged to others.

(3) Accounts receivable - net

		31st December 2014		31st December 2013
Accounts receivable – third parties	$	3,514,992	$	1,940,796
Less: Allowance for doubtful accounts	(	50,277)	(	24,849)
Accounts receivable - net	$	3,464,645	$	1,915,947

A. The Group's credit quality for accounts receivable is assessed in accordance with the customer's credit rating and the collection period for the calculation basis of impairment loss. The Group has an internal credit valuation policy for its customers and the Group's finance department routinely or randomly revaluates whether the credit ratings are still appropriate and makes adjustments when necessary in order to ascertain the latest condition of the customers. The credit rating for customers is based on the scale of the industry operations, profit-generating conditions, and the credit rating given by financial institutions as references for assessment.

B. The ageing analysis was based on past due date. The Company did not hold any financial assets that were past due but not impaired.

C. Movement analysis of the allowance for bad debts of financial assets that were impaired is as follows:

	2014					
		Individual provision		Group provision		Total
At 1st January	$	1,429	$	23,420	$	24,849
Provision for impairment		4,941		20,487		25,428
At 31st December	$	6,370	$	43,907	$	50,277

	2013		
	Individual provision	Group provision	Total
At 1st January	$ 2,536	$ 22,587	$ 25,123
Reversal of impairment	(1,107)	833	(274)
At 31st December	$ 1,429	$ 23,420	$ 24,849

D. The maximum exposure to credit risk at 31st December 2014 and 2013 was the carrying amount of each class of accounts receivable.

(4) Inventories

	31st December 2014		
	Cost	Allowance for valuation loss	Book value
Raw materials and supplies	$ 2,225,508	($ 76,170)	$ 2,149,338
Work in process	1,200,603	(620)	1,199,983
Finished goods and merchandise inventories	5,247,969	(97,264)	5,150,705
	$ 8,674,080	($ 174,054)	$ 8,500,026

	31st December 2013		
	Cost	Allowance for valuation loss	Book value
Raw materials and supplies	$ 1,700,025	($ 73,089)	$ 1,626,936
Work in process	1,314,048	(1,220)	1,312,828
Finished goods and merchandise inventories	5,131,087	(29,328)	5,101,759
	$ 8,145,160	($ 103,637)	$ 8,041,523

Expense and loss incurred on inventories for the years ended 31st December 2014 and 2013 were as follows:

	For the years ended 31st December	
	2014	2013
Cost of inventories sold	$ 42,431,584	$ 39,272,259
Cost of warranty	301,172	257,564
Gain from price recovery of inventory (loss on market decline)	70,417	(25,451)
Loss on physical inventory	3	5
	$ 42,803,176	$ 39,504,377

For the year ended 31st December 2013, the Company recognized a gain from price recovery of inventories due to the sale of part of its inventories which were declining in market value.

(5) Held-to-maturity financial assets

	31st December 2014	31st December 2013
Non-current items		
Bank debentures	$ 153,480	$ 148,410

A. The counterparties of the Company's debt instrument investments have credit quality ratings above "investment grade". The maximum exposure to credit risk at balance sheet date is the carrying amount of held-to-maturity financial assets.

B. As of 31st December 2014 and 2013, no held-to-maturity financial assets held by the Company were pledged to others.

(6) Investments in bonds without active markets

	31st December 2014	31st December 2013
Non-current items		
Corporate bonds	$ -	$ 19,662

A. The counterparties of the Company's debt instrument investments have credit quality ratings above "investment grade". The maximum exposure to credit risk at balance sheet date is the carrying amount of bond investments without active market.

B. As of 31st December 2013, no investments in bonds without active markets held by the Company were pledged to others.

(7) Investments accounted for using the equity method

	31st December 2014	31st December 2013
Freedom International Group Ltd.	$ 6,011,831	$ 5,476,989
Chi-Ga Investments Corp.	1,822,994	1,826,113
G-Style Co., Ltd.	424,402	479,338
Giga-Byte Communication Inc.	108,383	202,591
Giga-Byte Technology B.V.	87,672	19,396
G.B.T. Technology Trading GmbH	51,178	48,692
Giga-Zone International Co., Ltd.	20,430	41,476
G.B.T. Inc.	16,846	(69,198)
G.B.T. Technology LLC others	78,115	77,306
	8,621,851	8,102,703
Add: Reclassified to accounts receivable -related parties contra account	-	69,198
	$ 8,621,851	$ 8,171,901

A. Please refer to Note 4(3) in the consolidated financial statements for the year ended 31st December 2014 for more information on the Company's subsidiary.

B. The investment gain of $182,486 and $133,484 were accounted for under the equity method based on the audited financial statements of the investee companies for the years ended 31st December 2014 and 2013, respectively, except as stated in the following paragraph.

C. The Company continued to account for the operating losses of its subsidiary, G.B.T. Inc., under investment losses. As of 31st December 2013, the credit balance of the carrying amount of investments recognised under the equity method was reclassified to a contra account of "accounts receivable-related parties, net".

(8) Property, plant and equipment

	Land	Buildings	Machinery	Others	Total
At 1st January 2014					
Cost	$ 937,542	$ 1,534,343	$ 1,031,175	$ 635,673	$ 4,138,733
Accumulated depreciation	-	(484,694)	(957,213)	(548,170)	(1,990,077)
	$ 937,542	$ 1,049,649	$ 73,962	$ 87,503	$ 2,148,656
2014					
Opening net book amount	$ 937,542	$ 1,049,649	$ 73,962	$ 87,503	$ 2,148,656
Additions	-	10,119	137,086	40,171	187,376
Disposals	-	-	(429)	(51)	(480)
Reclassifications	(1,865)	(758)	-	(220)	(2,843)
Depreciation charge	-	(30,877)	(30,041)	(34,772)	(95,690)
Closing net book amount	$ 935,677	$ 1,028,133	$ 180,578	$ 92,631	$ 2,237,019
At 31st December 2014					
Cost	$ 935,677	$ 1,531,676	$ 1,153,202	$ 659,319	$ 4,279,874
Accumulated depreciation	-	(503,543)	(972,624)	(566,688)	(2,042,855)
	$ 935,677	$ 1,028,133	$ 180,578	$ 92,631	$ 2,237,019

	Land	Buildings	Machinery	Others	Total
At 1st January 2013					
Cost	$ 945,891	$ 1,544,072	$ 1,025,400	$ 606,336	$ 4,121,699
Accumulated depreciation	-	(468,702)	(944,522)	(532,485)	(1,945,709)
	$ 945,891	$ 1,075,370	$ 80,878	$ 73,851	$ 2,175,990
2013					
Opening net book amount	$ 945,891	$ 1,075,370	$ 80,878	$ 73,851	$ 2,175,990
Additions	-	9,854	15,209	52,481	77,544
Disposals	-	(1,767)	-	(280)	(2,047)
Reclassifications	(8,349)	(3,208)	268	(1,576)	(12,865)
Depreciation charge	-	(30,600)	(22,393)	(36,973)	(89,966)
Closing net book amount	$ 937,542	$ 1,049,649	$ 73,962	$ 87,503	$ 2,148,656
At 31st December 2013					
Cost	$ 937,542	$ 1,534,343	$ 1,031,175	$ 635,673	$ 4,138,733
Accumulated depreciation	-	(484,694)	(957,213)	(548,170)	(1,990,077)
	$ 937,542	$ 1,049,649	$ 73,962	$ 87,503	$ 2,148,656

The significant components of buildings include main plants and renovation projects, which are depreciated over 50 and 10 years, respectively.

(9) Investment property

	Land	Buildings	Total
At 1st January 2014			
Cost	$ 97,470	$ 54,519	$ 151,989
Accumulated depreciation	-	(2,584)	(2,584)
	$ 97,470	$ 51,935	$ 149,405
2014			
Opening net book amount	$ 97,470	$ 51,935	$ 149,405
Reclassifications	1,865	978	2,843
Depreciation charge	-	(1,074)	(1,074)
Closing net book amount	$ 99,335	$ 51,839	$ 151,174
At 31st December 2014			
Cost	$ 99,335	$ 55,561	$ 154,896
Accumulated depreciation	-	(3,722)	(3,722)
	$ 99,335	$ 51,839	$ 151,174

	Land	Buildings	Total
At 1st January 2013			
Cost	$ 89,121	$ 49,849	$ 138,970
Accumulated depreciation	-	(1,384)	(1,384)
	$ 89,121	$ 48,465	$ 137,586
2013			
Opening net book amount	$ 89,121	$ 48,465	$ 137,586
Reclassifications	8,349	4,516	12,865
Depreciation charge	-	(1,046)	(1,046)
Closing net book amount	$ 97,470	$ 51,935	$ 149,405
At 31st December 2013			
Cost	$ 97,470	$ 54,519	$ 151,989
Accumulated depreciation	-	(2,584)	(2,584)
	$ 97,470	$ 51,935	$ 149,405

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

	For the years ended 31st December	
	2014	2013
Rental income from the lease of the investment property	$ 7,994	$ 7,655
Direct operating expenses arising from the investment property that generated rental income in the period	$ 1,074	$ 1,046

B. The fair value of the investment property held by the Company as at 31st December 2014 and 2013 was $185,552 and $183,929, respectively, which was valuated with reference to the future rental income and the related discounted cash flows. Key assumptions are as follows:

	31st December 2014	31st December 2013
Discount rate	2.125%	2.125%

(10) Other non-current assets

	31st December 2014	31st December 2013
Other financial assets	$ 990,000	$ 1,870,000
Pledged assets	40,542	40,000
Others	146,795	109,611
	$ 1,177,337	$ 2,019,611

A. Other financial assets are the Company's financial investments and details are provided in Note 13(1)C.

B. Information about the restricted assets that were pledged to others as collateral is provided in Note 8.

(11) Other payables

	31st December 2014	31st December 2013
Salary and bonus payable	$ 1,881,329	$ 1,645,327
Employees' dividends and directors' and supervisors' remuneration payable	244,362	229,667
Royalties payable	199,809	92,080
Shipping and freight-in payable	97,661	65,878
Others	438,555	392,060
	$ 2,861,716	$ 2,425,012

(12) Provisions

A. Movement analysis of the provision for warranty is as follows:

	2014	2013
At 1st January	$ 445,408	$ 442,611
Additional provisions	301,172	257,564
Used during the period	(301,086)	(254,767)
At 31st December	$ 445,494	$ 445,408

B. The Company gives warranties on the peripherals and accessories of computer hardware sold. Provision for warranty is estimated based on the historical repair records of the product.

(13) Pensions

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

(b)The amounts recognised in the balance sheet are determined as follows:

	31st December 2014	31st December 2013
Present value of funded defined benefit obligations	($ 626,700)	($ 626,517)
Fair value of plan assets	243,579	244,676
Net liability in the balance sheet	($ 383,121)	($ 381,841)

(c)Movements in present value of defined benefit obligations are as follows:

	2014	2013
Present value of defined benefit obligations		
At 1st January	($ 626,517)	($ 634,668)
Current service cost	(7,768)	(7,901)
Interest cost	(12,478)	(9,502)
Actuarial profit and loss	8,542	15,608
Benefits paid	10,362	9,946
Effects on curtailment or settlement	1,159	-
At 31st December	($ 626,700)	($ 626,517)

(d) Movements in fair value of plan assets are as follows:

	2014	2013
Fair value of plan assets		
At 1st January	$ 244,676	$ 241,827
Expected return on plan assets	4,359	4,334
Actuarial profit and loss	1,347	(1,280)
Employer contributions	3,559	9,741
Benefits paid	(10,362)	(9,946)
At 31st December	$ 243,579	$ 244,676

(e)Amounts of expenses recognised in comprehensive income statements are as follows:

	For the years ended 31st December	
	2014	2013
Current service cost	$ 7,768	$ 7,901
Interest cost	12,478	9,502
Expected return on plan assets	(4,359)	(4,334)
Gain on reduction or settlement	(1,159)	-
Current pension costs	$ 14,728	$ 13,069

Details of cost and expenses recognised in comprehensive income statements are as follows:

	For the years ended 31st December	
	2014	2013
Operating costs	$ 5,984	$ 6,914
Selling expenses	3,089	2,395
General and administrative expenses	1,662	1,127
Research and development expenses	3,993	2,633
	$ 14,728	$ 13,069

(f)Amounts recognised under other comprehensive income are as follows:

	For the years ended 31st December	
	2014	2013
Recognition for current period	($ 9,889)	($ 14,328)
Accumulated amount	$ 67,486	$ 77,375

(g)The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. The constitution of fair value of plan assets as of 31st December 2014 and 2013 is given in the Annual Labor Retirement Fund Utilisation Report published by the government. Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilisation by the Labor Pension Fund Supervisory Committee and taking into account the effect that the Fund's minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks.

The actual return on the Company's plan assets was $5,706 and $3,054 for the years ended December 31, 2014 and 2013, respectively.

(h)The principal actuarial assumptions used were as follows:

	For the years ended 31st December	
	2014	2013
Discount rate	2.00%	2.00%
Future salary increases	3.00%	3.00%
Expected return on plan assets	1.75%	1.75%

Assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience in each territory.

(i) Historical information of experience adjustments was as follows:

	For the years ended 31st December	
	2014	2013
Present value of defined benefit obligations	($ 626,700)	($ 626,517)
Fair value of plan assets	243,579	244,676
Deficit in the plan	($ 383,121)	($ 381,841)
Experience adjustments on plan liabilities	$ 8,445	($ 4,020)
Experience adjustments on plan assets	$ 1,348	($ 1,280)

(j) Expected contributions to the defined benefit pension plans of the Company within one year from 31st December 2014 amounts to $13,769.

B. Effective July 1, 2005, the Company has established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under the defined contribution pension plans of the Company for the years ended 31st December 2014 and 2013 were $79,429 and $77,309, respectively.

(14) Income tax

A. Income tax expense

Components of income tax expense:

	For the years ended 31st December	
	2014	2013
Current tax:		
Current tax on profits for the period	$ 379,246	$ 246,457
Tax on undistributed earnings	25,140	14,486
Adjustments in respect of prior years	19,696	12,507
Total current tax	424,082	273,450
Deferred tax:		
Origination and reversal of temporary differences	265	3,170
Income tax expense	$ 424,347	$ 276,620

B. Reconciliation between income tax expense and accounting profit

	For the years ended 31st December	
	2014	2013
Tax calculated based on profit before tax and statutory tax rate	$ 479,646	$ 447,467
Expenses disallowed by tax regulation	23,581	26,703
Tax exempted income by tax regulation	(16,756)	(117,811)
Effect from tax credit of investment	(48,579)	(37,466)
Tax on undistributed earnings	25,140	14,486
Prior year income tax underestimation	19,696	12,507
Changes in assessment of realisability of deferred tax assets	(58,381)	(69,266)
Income tax expense	$ 424,347	$ 276,620

C. Amounts of deferred tax assets or liabilities as a result of temporary difference and investment tax credit are as follows:

	For the year ended 31st December 2014			
	1st January	Recognised in profit or loss	Recognised in other comprehensive income	31st December
Temporary differences:				
-Deferred tax assets:				
Provision for warranty expense	$ 75,720	$ 14	$ -	$ 75,734
Allowance for inventory loss	17,618	11,971	-	29,589
Pension expense	32,913	1,900	-	34,813
Unrealized profit on intercompany sales	77,274	(13,543)	-	63,731
Others	41,936	5,865	-	47,801
Subtotal	245,461	6,207	-	251,668
-Deferred tax liabilities:				
Unrealized exchange gain	(13,301)	(6,472)	-	(19,773)
Actuarial gain (loss) on defined benefit plan	(2,436)	-	(1,680)	(4,116)
Subtotal	(15,737)	(6,472)	(1,680)	(23,889)
Total	$ 229,724	($ 265)	($ 1,680)	$ 227,779

	For the year ended 31st December 2013			
	1st January	Recognised in profit or loss	Recognised in other comprehensive income	31st December
Temporary differences:				
-Deferred tax assets:				
Provision for warranty expense	$ 75,245	$475	$ -	$ 75,720
Allowance for inventory loss	21,945	(4,327)	-	17,618
Pension expense	32,347	566	-	32,913
Unrealized profit on intercompany sales	36,426	40,848	-	77,274
Others	34,612	7,324	-	41,936
Investment tax credits	41,058	(41,058)	-	-
Subtotal	241,633	3,828	-	245,461
-Deferred tax liabilities:				
Unrealized exchange gain	(6,303)	(6,998)	-	(13,301)
Actuarial gain (loss) on defined benefit plan	-	-	(2,436)	(2,436)
Subtotal	(6,303)	(6,998)	(2,436)	(15,737)
Total	$ 235,330	($ 3,170)	($ 2,436)	$ 229,724

D. The Company's motherboard products qualify for manufacturing enterprises and related technical service enterprises, and the Company is entitled to the income tax exemption for 5 consecutive years (until June 2014) under the Statute for Upgrading Industry.

E. As of 31st December 2014, the Company's income tax returns through 2012 have been assessed and approved by the Tax Authority.

F. Unappropriated retained earnings

	31st December 2014	31st December 2013
Earnings generated in and before 1997	$ 62,797	$ 62,797
Earnings generated in and after 1998	7,568,380	7,279,092
	$ 7,631,177	$ 7,341,889

G. Details related to the shareholders' imputation tax credit amount and creditable tax ratio are as follows:

	31st December 2014	31st December 2013
Imputation tax credit account balance	$ 928,803	$ 745,127

	For the years ended 31st December	
	2014 (Estimated)	2013 (Actual)
Creditable tax ratio of the total distributed retained earnings	12.27%	14.43%

(15) Share capital

A. As of 31st December 2014, the Company's authorized capital was $9,500,000, consisting of 950,000 thousand shares of ordinary shares (including 250,000 thousand shares reserved for employee stock options and for convertible bonds issued by the Company), and the paid-in capital was $6,288,829 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected:

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

	2014	2013
At 1st January	626,571,386	625,891,386
Employee stock options exercised	2,311,500	680,000
At 31st December	628,882,886	626,571,386

B. The Company issued 7.5 million units (entitled to 30 million ordinary shares of the Company) of Global Deposit Receipts (GDRs) as of 17th July 2000, the issue price was US $16.76 per unit; as of 31st December 2012, the Company had only 7,509 units outstanding, in order to lower the related managing expenses, the Company terminated the abovementioned GDRs in January 2013, and the depositing and custodian institution completed the transactions for cancellation and allotment of the purchase price in August of the same year.

C. The number of shares of common stock issued for the year ended 31st December 2014 due to the exercise of employee stock options is 2,311,500 shares.

(16) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(17) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior year's operating losses and then 10% of the remaining amount shall be set aside as legal reserve, unless accumulated legal reserve has reached an amount equal to the Company's paid-in capital. And then special reserve shall be set aside or reversed according to the laws or decrees or the regulations of competent authorities. Appropriation (5% ~ 80%) of the remainder plus prior year's accumulated retained earnings shall be proposed by the Board of Directors and resolved by the stockholders as follows:

(1) 6% to 10% as bonuses to employees;

(2) Not more than 3% as remuneration to directors and supervisors; and

(3) Not less than 87% as dividends to stockholders, of which, not less than 5% shall be distributed in the form of cash. If the cash dividend is less than ten cents (NT$0.1) per share, such dividend shall be distributed in the form of shares.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

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

(b) The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated 6th April 2012, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently.

D. The estimated amount of employees' bonus of 2014 and 2013 was $187,971 and $176,667, respectively; and the estimated amounts of directors' and supervisors' remuneration of 2014 and 2013 was $56,391 and $53,000, respectively, as prescribed by the Company's Articles of Incorporation, of the Company's 2014 and 2013 net income after taking into account the legal reserve and other factors.

The amounts of employees' cash bonus and directors' and supervisors' remuneration of 2013 as resolved by stockholders were different from the amounts recognised in the 2013 financial statements (employees' cash bonus of $176,667 and directors' and supervisors' remuneration of $53,000). The difference of $51,323 has been adjusted in the profit or loss for 2014. The appropriation of retained earnings for 2014 has not been resolved by the Board of Directors. Information on the appropriation of the Company's employees' bonus and directors' and supervisors' remuneration as resolved by the Board of Directors and approved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

E. The appropriation of 2013 earnings had been proposed by the Board of Directors on 11th June 2014 and the appropriation of 2012 earnings had been resolved at the stockholders' meeting on 14th June 2013. Details are summarized below:

	For the years ended 31st December			
	2013		2012	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 235,554		$ 155,257	
Cash dividends	1,880,469	$ 3.00	1,252,453	$ 2.00
Directors' and supervisors' remuneration	64,844		43,188	
Employees' cash bonus	216,146		143,960	

(18) Share-based payment

A. As of 31st December 2014, the Company's share-based payment transactions are set forth below:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conitions
Employee stock options	2007.12.19	40,000,000 shares	10 years	2~4 years' service vested immediately

B. Details of the employee stock options are set forth below:

Employee stock options	2014 No. of shares (in thousands)	2014 Weighted-average exercise price (in dollars)	2013 No. of shares (in thousands)	2013 Weighted-average exercise price (in dollars)
Options outstanding at 1st January	12,531	$ 12.70	13,211	$ 13.68
Options exercised	(2,312)	11.99	(680)	13.22
Options outstanding at 31st December	10,219	11.90	12,531	12.70
Options exercisable at 31st December	10,219		12,531	

C. The weighted-average stock price of stock options at exercise date of 2014 and 2013 was \$33.24~\$49.54 and \$25.99~\$37.48 (in dollars), respectively.

D. As of 31st December 2014 and 2013, the range of exercise price of stock options outstanding was \$11.90 and \$12.70, respectively, and the weighted-average remaining vesting period was 2.97 years, 3.97 years, respectively.

E. For the stock options granted by the Company with the compensation cost accounted for using the fair value method, their fair value on the grant date is estimated using the Black-Scholes option-pricing model. The weighted-average parameters used in the estimation of the fair value are as follows:

Type of arrangement	Grant date	Stock price	Exercise price	Price volatility	Option life	Dividends	Interest rate	Fair value per unit
Employee stock options	2007.12.19	$ 19	$ 19	39.16%	6.35 years	-	2.58%	$ 8.1648

(19) Earnings per share

	For the year ended 31st December 2014 Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders	$ 2,397,101	627,290	$ 3.82
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares			
－Employees' bonus	-	5,529	
－Convertible bonds	-	8,412	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	$ 2,397,101	641,231	$ 3.74

	For the year ended 31st December 2013		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders	$ 2,355,536	626,259	$ 3.76
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares			
－Employees' bonus	-	4,401	
－Convertible bonds	-	7,205	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	$ 2,355,536	637,865	$ 3.69

As employees' bonus could be distributed in the form of stock, the diluted EPS computation shall include those estimated shares that would be increased from employees' stock bonus issuance in the weighted-average number of common shares outstanding during the reporting year, which take into account the dilutive effects of stock bonus on potential common shares; whereas, basic EPS shall be calculated based on the weighted-average number of common shares outstanding during the reporting year that include the shares of employees' stock bonus for the appropriation of prior year earnings, which have already been resolved at the stockholders' meeting held in the reporting year.

(20) Other income

	For the years ended 31st December	
	2014	2013
Interest income	$ 64,491	$ 59,371
Other income	323,763	195,643
	$ 388,254	$ 255,014

(21) Other gains and losses

	For the years ended 31st December	
	2014	2013
Net currency exchange gains	$ 328,191	$ 302,719
Gains on disposal of investments	26,254	692
Net gains on financial liabilities at fair value through profit or loss	4,250	2,055
Gains (losses) on disposal of property, plant and equipment	293	(1,177)
Others	(1,423)	(1,045)
Total	$ 357,565	$ 303,244

(22) Expenses by nature

Item	For the year ended 31st December 2014 Operating cost	Operating expense	Total	For the year ended 31st December 2013 Operating cost	Operating expense	Total
Employee benefit expense	$ 714,553	$ 2,791,356	$ 3,505,909	$ 673,655	$ 2,664,065	$ 3,337,720
Depreciation	45,117	50,573	95,690	37,087	52,879	89,966
Amortization	8,690	147,175	155,865	5,244	163,818	169,062

(23) Employee benefit expense

	For the years ended 31st December 2014	2013
Wages and salaries	$ 3,153,556	$ 3,000,768
Labor and health insurance fees	180,527	165,926
Pension costs	94,157	90,378
Other personnel expenses	77,669	80,648
	$ 3,505,909	$ 3,337,720

Note: The Company had 2,827 and 2,757 employees as of December 31, 2014 and 2013, respectively.

7. RELATED PARTY TRANSACTIONS

(1) Significant related party transactions and balances

A. Sales of goods

	For the years ended 31st December 2014	2013
Sales of goods:		
－Subsidiaries	$ 25,174,978	$ 31,264,439

The sales prices to related parties were based on the agreed contracts. Credit terms to related parties were within 14~90 days after receipt of goods. Credit terms to third parties were up to 70 days after shipment of goods.

B. Purchases of goods

	For the years ended 31st December 2014	2013
Purchases of goods：		
－Subsidiaries	$ 502,600	$ 415,679

All purchases from related parties are based on negotiated terms because the related products are unique and cannot be purchased from third parties. The payment terms for related parties are not significantly different from those with third parties. The payment terms for third parties is 30 days after receipt of goods or 60~90 days after monthly billing.

C. Processing expense

	For the years ended 31st December	
	2014	2013
Purchases of services:		
－Subsidiaries	$ 1,344,228	$ 1,277,876

The payments to G.B.T.-LBN were for the subcontracts to Dongguan Gigabyte and Ningbo Gita-Byte which were arranged through G.B.T.-LBN.

D. Warranty expense

	For the years ended 31st December	
	2014	2013
Purchases of services:		
－Subsidiaries	$ 71,916	$ 58,430

E. Service commission (accounted for as "sales expense")

	For the years ended 31st December	
	2014	2013
Purchases of services:		
－Subsidiaries	$ 240,159	$ 173,235

F. Professional service fees (accounted for as "sales expense")

	For the years ended 31st December	
	2014	2013
Purchases of services:		
－Subsidiaries	$ 126,239	$ -

G. Accounts receivable

	31st December 2014	31st December 2013
Receivables from related parties:		
－Subsidiaries	$ 1,650,389	$ 3,014,682
Less: Credit balance of long-term equity investments accounted for under the equity method	-	(69,198)
	$ 1,650,389	$ 2,945,484

H. Accounts payable

	31st December 2014	31st December 2013
Payables to related parties:		
－Subsidiaries	$ 395,214	$ 383,162

I. Prepayments

	31st December 2014	31st December 2013
Prepayment-related parties:		
－Subsidiaries	$ 359,400	$ -

J. Unearned receipts

	31st December 2014	31st December 2013
Advance receipts-related parties:		
－Subsidiaries	$ 189,334	$ 9,525

K. Endorsements and guarantees provided to related parties

	31st December 2014	31st December 2013
Subsidiaries	$ 174,449	$ 500,000

(2) Key management compensation

	For the years ended 31st December	
	2014	2013
Salaries and other short-term employee benefits	$ 300,401	$ 342,821

8. PLEDGED ASSETS

The Company's assets pledged as collateral are as follows:

	Book value		
Pledged asset	31st December 2014	31st December 2013	Purpose
Pledged asset (accounted for as "Other non-current assets")			
Pledged deposits	$ 40,542	$ 40,000	Guarantee for the customs duties and deposits

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

None.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, issue employee stock option or buyback and retire treasury stock.

(2) Financial instruments

A. Fair value information of financial instruments

Except for those listed in the table below, the carrying amounts of the Company's financial instruments not measured at fair value (including cash and cash equivalents, notes receivable, accounts receivable, other receivables, refundable deposits, notes payable, accounts payable, other payables and deposits received) are approximate to their fair values. The fair value information of financial instruments measured at fair value is provided in Note 12(3).

	31st December 2014	
	Book value	Fair value
Financial assets:		
Held-to-maturity financial assets	$ 153,480	$ 153,480
Other financial assets	990,000	990,088
Total	$ 1,143,480	$ 1,143,568

	31st December 2013	
	Book value	Fair value
Financial assets:		
Held-to-maturity financial assets	$ 148,410	$ 148,113
Investments in bonds without active markets	19,662	18,543
Other financial assets	1,870,000	1,864,949
Total	$ 2,038,072	$ 2,031,605

B. Financial risk management policies

(a) The Company's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Company's financial position and financial performance.

(b) Risk management is carried out by a treasury department (Company treasury) under policies approved by the Board of Directors. Company treasury identifies, evaluates and hedges financial risks in close co-operation with the Company's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

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

ii. The Company’s businesses involve some non-functional currency operations (the Company’s functional currency: NTD). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	31st December 2014					
				Sensitivity analysis		
	Foreign Currency Amount (In Thousands)	Exchange Rate	Book Value (NTD)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
Financial assets						
Monetary items						
USD:NTD	$ 291,914	31.718	$ 9,258,928	1%	$ 92,589	$ -
RMB:NTD	121,518	5.116	621,686	1%	6,217	
Non-monetary items						
USD:NTD	$ 3,772	31.718	$ 119,640	1%	$ 1,196	$ -
USD:NTD	193,053	28.220	5,447,956	1%	-	54,480
EUR:NTD	1,406	38.569	54,228	1%	-	542
INR:NTD	92,876	0.500	46,438	1%	-	464
Financial liabilities						
Monetary items						
USD:NTD	$ 163,427	31.718	$ 5,183,578	1%	$ 51,836	$ -

	31st December 2013					
				Sensitivity analysis		
	Foreign Currency Amount (In Thousands)	Exchange Rate	Book Value (NTD)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
Financial assets						
Monetary items						
USD:NTD	$ 308,281	29.950	$ 9,233,016	1%	$ 92,330	$ -
RMB:NTD	25,451	4.947	125,906	1%	1,259	
Non-monetary items						
USD:NTD	$ 9,628	29.950	$ 288,359	1%	$ 2,884	$ -
EUR:NTD	2,419	41.271	99,835	1%	998	-
USD:NTD	181,587	29.950	5,438,531	1%	-	54,385
INR:NTD	94,427	0.484	45,703	1%	-	457
Financial liabilities						
Monetary items						
USD:NTD	$ 183,089	29.950	$ 5,483,516	1%	$ 54,835	$ -

Price risk

A. The Company is exposed to equity securities price risk because of investments held by the Company and classified on the unconsolidated balance sheet either as available-for-sale or at fair value through profit or loss. The Company is not exposed to commodity price risk. To manage its price risk arising from investments in equity securities, the Company diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Company.

B. The Company's investments in equity securities comprise domestic listed and unlisted stocks. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1 % with all other variables held constant, post-tax profit for the years ended 31st December 2014 and 2013 would have increased/decreased by $2,731 and $6,813, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss.

Interest rate risk

i. The domestic bond fund investment by the Company was held mainly for trading purposes, the effective interest rate of this fund is affected by the market interest rate.

ii. The structured notes and investment floating bonds of the Company were range accrual notes, the effective interest rate of these notes are affected by the market interest rate; accordingly, the Company's future cash flows would fluctuate with the market interest rate change.

iii. For fixed interest rate bond investments held by the Company classified as financial assets at fair value through profit or loss, changes in market interest rates would affect their fair values. At 31st December 2014 and 2013, if market interest rates had been 1% higher/lower with all other variables held constant, other comprehensive income for the years ended 31st December 2014 and 2013 would have been $1,000 and $707 lower/higher, respectively.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Company arising from default by the clients or counterparties of financial instruments on the contract obligations. According to the Company's credit policy, each local entity in the Company is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilisation of credit limits is regularly monitored.

ii. The bond fund held by the Company was issued by well-known foreign banks and securities investment trust companies owned by or affiliated with domestic financial holding companies with good credit standing. Since the Company trades with several securities investment trust companies, credit risk is low.

iii. The Company has lower significant concentrations of credit risk, due to investment in corporate bonds or financial bonds. The maximum loss to the Company is the total amount of all book value.

iv. The structured notes investment of the Company were issued by well-known banks or asset management companies, and accordingly, the credit risk of the counterparties is minimal.

v. The Company has lower significant concentrations of credit risk. It has policies in place to ensure that wholesale sales of products are made to customers with an appropriate credit history. The Company had credit insurance coverage for a majority of its customers. Accordingly, credit risk is low. No credit limits were exceeded during the reporting periods, and management does not expect any significant losses from non-performance by these counterparties.

vi. Loan guarantees provided by the Company are in compliance with the Company's "Procedures for Provision of Endorsements and Guarantees" and are only provided to affiliated companies of which the Company owns directly or indirectly more than 50% ownership or a company which trades with the Company. As the Company is fully aware of the credit conditions of these related parties, it has not asked for collateral for the loan guarantees provided. In the event that these related parties fail to comply with loan agreements with banks, the maximum loss to the Company is the total amount of loan guarantees as listed above.

vii. The credit quality information of financial assets that are neither past due nor impaired is provided in the statement for each type of financial assets in Note 6.

viii. The individual analysis of financial assets that had been impaired is provided in the statement for each type of financial assets in Note 6.

(c) Liquidity risk

i. Company treasury monitors rolling forecasts of the Company's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times.

ii. Potential liquidity risk of structured time deposits held by the Company lies in that those assets have no sale-back option before expiry of the contract; however, the Company may terminate the contract early before expiry, yet it shall compensate its counterparty with default penalty and handling fees for early termination of the contract or compensate for counterparty's hedging loss and related expenses incurred.

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

Non-derivative financial liabilities: 31st December 2014	Less than 1 year	Between 1 and 2 years	Over 2 years	Total
Notes payable	$ 47,265	$ -	$ -	$ 47,265
Accounts payable	5,644,767	-	-	5,644,767
Other payables	2,861,716	-	-	2,861,716

Non-derivative financial liabilities: 31st December 2013	Less than 1 year	Between 1 and 2 years	Over 2 years	Total
Notes payable	$ 29,150	$ -	$ -	$ 29,150
Accounts payable	5,548,209	-	-	5,548,209
Other payables	2,425,012	-	-	2,425,012

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

(3) Fair value estimation

A. The table below analyses financial instruments measured at fair value, by valuation method. The different levels have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

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

The following table presents the Company's financial assets that are measured at fair value at 31st December 2014 and 2013:

	Level 1	Level 2	Level 3	Total
31st December 2014				
Financial assets:				
Financial assets at fair value through profit or loss				
Equity securities	$ 273,071	$ -	$ -	$ 273,071
Debt securities	99,997	-	-	99,997
Total	$ 373,068	$ -	$ -	$ 373,068

31st December 2013	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Equity securities	$ 681,342	$ -	$ -	$ 681,342
Debt securities	70,737	-	-	70,737
Total	$ 752,079	$ -	$ -	$ 752,079

B. The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Company is the closing price. These instruments are included in level 1. Instruments included in level 1 comprise primarily equity instruments and debt instruments classified as financial assets/financial liabilities at fair value through profit or loss or available-for-sale financial assets.

C. The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

D. If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

E. Specific valuation techniques used to value financial instruments include:

(a) Quoted market prices or dealer quotes for similar instruments.

(b) The fair value of forward foreign exchange contracts is determined using forward exchange rates at the balance sheet date, with the resulting value discounted back to present value.

(c) Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others:

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31,2014	Balance at December 31, 2014	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for shortterm financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party (Note)	Ceiling on total loans granted (Note)	Footnote
													Item	Value			
1	Ningbo Zhongjia Technology Co., Ltd.	Giga-Zone International Co., Ltd.	Entrusted Loans	Y	$ 24,395	$ -	$ -	-	Short term financing	$ -	Operating capital	$ -	-	$ -	$ 165,828	$ 248,742	

Note: The Company's overseas subsidiaries whose voting shares are 100% owned, directly or indirectly, offer funding to one another. The total amout for lending for any one borrower shall be no more than the amount the lender trades with the borrower. For short-term financing, the lending amount shall be no more than twenty percent (20%) of the borrower's net worth.

B. Provision of endorsements and guarantees to others:

Number	Endorser /guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party (Note)	Maximum outstanding endorsement/ guarantee amount as of 31st December 2014	Outstanding endorsement/ guarantee amount at 31st December 2014	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided (Note)	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Note
		Company name	Relationship with the endorser /guarantor											
0	Giga-Byte Technology Co., Ltd.	G-Style Co., Ltd.	Subsidiaries	$ 314,008	$ 174,449	$ 174,449	$ 39,173	$ -	0.77	$ 6,773,434	Y	N	N	
1	Ningbo Zhongjia Technology Co., Ltd.	Ningbo Giga-Byte Technology Co., Ltd.	Associates	165,828	4,093	4,093	4,093	-	0.49	248,742	N	N	Y	
2	Ningbo Zhongjia Technology Co., Ltd.	Strongjet Supply Chain Co., Limited	Having business relationship	165,828	48,602	48,602	-	-	5.86	248,742	N	N	Y	
3	Ningbo Zhongjia Technology Co., Ltd.	Shenzhen Prolto Supply Chain Management Co., Ltd.	Having business relationship	165,828	2,558	2,558	-	-	0.31	248,742	N	N	Y	

Note:The Company and the subsidiaries' new ceiling of total outstanding guarantees is 30% of the Company's net value. The ceiling for single party (except the Company's 100% owned subsidiary) is 20% of net value, and should not exceed 50% of the Company's capital. However, the ceiling of the Company's 100% owned subsidiary is 20% of the Company's net value, but shall not exceed 300% of subsidiary's capital.

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

Securities held by	Marketable securities		Relationship with the securities issuer	General ledger account	As of 31st December 2014 Number of shares	Book value	Ownership (%)	Fair value	Note
Giga-Byte Technology Co., Ltd.	Beneficiary certificates -	Taishin Lucky Money Market Fund	None	Financial assets at fair value through profit or loss-current	17,681,985	$ 190,000	-	$ 193,386	
		CTBC Hwa-Win Money Market Fund	〃	〃	3,697,115	40,000	-	40,020	
		Hua Nan Phoenix Money Market Fund	〃	〃	1,250,352	20,000	-	20,008	
	Beneficiary certificates -	Morgan Stanley Money Market Fund	〃	〃	-	3,648	-	3,484	
		Morgan Stanley Opprotunistic Mortgage Income Fund LP	〃	〃	-	14,818	-	16,172	
	Corporate bonds -	Sinopec Capital 2013 Ltd 3.125%	〃	〃	750,000	22,261	-	22,718	
		Austratia & New Zaland Banking 4.5%	〃	〃	1,000,000	30,972	-	32,546	
		Standard Chartered PLC 3.95%	〃	〃	560,000	16,822	-	17,121	
		Barclays PLC 4.375%	〃	〃	900,000	27,146	-	27,613	
						365,667		$ 373,068	
				Gain on valuation of financial assets		7,401			
						$ 373,068			
	Mustardgiga Corp.		None	Available-for-sale financial assets-non-current	4,500	$ 1,222	-	$ -	
				Accumulated impairment		(1,222)			
						$ -			
	Chinatrust Commercial Bank Senior-Unsecured Financial Bonds 2013 Phase I		〃	Held-to-maturity financial assets-non-current		$ 153,480	-	$ 153,480	
	TWD 3 year callable spread leverage investment contract		〃	Other financial assets - non-current		$ 290,000	-	$ 290,007	
	TWD 3 year callable range accrual investment contract		〃	〃		700,000	-	700,081	
						$ 990,000		$ 990,088	

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of 31st December 2014 Number of shares	Book value	Ownership (%)	Fair value	Note
Chi-Ga Investments Corp.	Walsin Technology Corporation	None	Financial assets at fair value through profit or loss-current	9,389,770	$ 198,644	1.36%	$ 114,086	
	FSITC Taiwan Bond Fund	〃	〃	1,366,537	17,812	-	20,518	
	Yuanta Wan Tai Money Market	〃	〃	5,390,918	79,483	-	80,265	
	Nomura Taiwan Money Market			7,945,356	126,239	-	127,343	
	Manulife Asia Pacific Bond Fund-A	〃	〃	1,331,876	14,818	-	15,432	
	Yuanta De-Bao Money Market Fund	〃	〃	1,442,941	17,000	-	17,043	
					453,996		$ 374,687	
			Loss on valuation of financial assets		(79,309)			
					$ 374,687			
	Info-Tek Corp.	None	Available-for-sale financial assets-current	9,406,586	$ 106,165	8.10%	$ 87,763	
			Valuation adjustment		39,225			
			Accumulated impairment		(57,627)			
					$ 87,763			
	Hui Yang Venture Capital Co., Ltd.	〃	Available-for-sale financial assets - non-current	2,100,000	$ 21,000	7.69%	$ 51,273	
	Heimavista etc.	None	None	None	11,520	0.11%~10.20%	15,573	
					32,520		$ 66,846	
			Valuation adjustment		38,000			
			Accumulated impairment		(3,674)			
					$ 66,846			
Giga-Trend International Investment Group Ltd.	Eastspring Investments Well Pool Money Market Fund etc.	None	Financial assets at fair value through profit or loss-current	None	$ 170,805	-	$ 174,887	
			Gain on valuation of financial assets		4,082			
					$ 174,887			
	Innodisk Corproration etc.	〃	Available-for-sale financial assets - non-current	None	$ 181,770	-	$ 192,367	
			Valuation adjustment		10,597			
					$ 192,367			
	Eversol Corporation etc.	〃	Available-for-sale financial assets - non-current	None	$ 84,373	-	$ 66,615	
			Accumulated impairment		(17,758)			
					$ 66,615			

				As of 31st December 2014				
Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	Number of shares	Book value	Ownership(%)	Fair value	Note
Gigatrend Technology Co., Ltd.	FSITC Bond Fund	〃	Financial assets at fair value through profit or loss-current	494,294	$ 84,247	-	$ 86,608	
	FSITC Taiwan Money Market Fund	〃	〃	6,620,799	97,000	-	99,411	
			Gain on valuation of financial assets		4,772		$ 186,019	
					$ 186,019			
Freedom International Group Ltd.	STANDARD CHARTERED PLC 5.2%	〃	Financial assets at fair value through profit or loss-current	5,000	USD 523 thousand	-	USD 519 thousand	
	JPMORGAN CHASE & CO 4.125%	〃	〃	5,000	USD 503 thousand	-	USD 497 thousand	
					USD1,026 thousand		USD1,016 thousand	
			Gain on valuation of financial assets		(USD 10 thousand)			
					USD1,016 thousand			
Giga Future Limited	HSBC HOLDING PLC VRN PERPETUAL	〃	Financial assets at fair value through profit or loss-current	7,200	USD 740 thousand	-	USD 729 thousand	
	EMIRATES NBD JPSC VRN 5.75%	〃	〃	9,000	USD 906 thousand	-	USD 871 thousand	
			Loss on valuation of financial assets		(USD 46 thousand)		USD1,600 thousand	
					USD1,600 thousand			
G-Style Co., Ltd.	JM Material Technology Inc.	None	Available-for-sale financial assets - non-current	160,000	$ 20,000	10.00%	$ 20,000	
Ningbo Giga-Byte Technology Co., Ltd.	China Construction Bank Qianyuan Capital Guarantee RMB wealth investment products	〃	〃	-	RMB 85,000 thousand	-	RMB 85,000 thousand	

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

					Balance as at 1st January 2014		Addition		Disposal				Balance as at 31st December 2014		
Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount	Note
Giga-Byte Technology Co., Ltd.	TWD 3 year callable spread investment contract	Other financial assets - non-current	None	None	-	$ 1,170,000	-	$ -	-	$ 880,000	$ 880,000	$ -	-	$ 290,000	
Ningbo Zhongjia Technology Co., Ltd.	China Construction Bank Qianyuan Capital Guarantee RMB wealth investment products	Other financial assets-current	〃	〃	-	RMB553,000 thousand	-	RMB613,000 thousand	-	RMB1,166,000 thousand	RMB1,166,000 thousand	-	-	-	
	Industrial and Commercial Bank of China Gongying No.3 Capital Guarantee RMB wealth investment products	〃	〃	〃	-	-	-	RMB106,000 thousand	-	RMB106,000 thousand	RMB106,000 thousand	-	-	-	
Ningbo Gigabyte Technology Co., Ltd.	China Construction Bank Qianyuan Capital Guarantee RMB wealth investment products	〃	〃	〃	-	RMB20,000 thousand	-	RMB358,280 thousand	-	RMB293,280 thousand	RMB293,280 thousand	-	-	RMB85,000 thousand	
Dongguan Gigabyte Electronics Co., Ltd.	China Construction Bank Qianyuan Capital Guarantee RMB wealth investment products	〃	〃	〃	-	-	-	RMB243,900 thousand	-	RMB243,900 thousand	RMB243,900 thousand	-	-	-	

Note: Trading amounts are expressed in total amount.

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

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

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

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts Purchaser/seller Counterparty receivable (payable)	Note
Giga-Byte Technology Co., Ltd.	Giga Advance (Labuan) Limited	An indirect wholly-owned subsidiary	(Sales)	$ 13,195,257	26%	14 days after receipt of goods	The price was based on the contract price	Normal	($ 184,916)	-	Note 1
	Giga-Byte Tecnology B.V.	A wholly-owned subsidiary	〃	3,476,207	7%	30 days after receipt of goods	〃	〃	17,961	-	
	G.B.T. Inc.	〃	〃	5,857,448	12%	75 days after receipt of goods	〃	〃	1,247,537	24%	
	G.B.T. LBN Inc.	An indirect wholly-owned subsidiary	〃	1,417,204	3%	30 days after receipt of goods	〃	〃	5,200	-	
	G.B.T. LBN Inc.	〃	Processing cost	1,344,228	58%	45 days after billing	〃	〃	(383,863)	7%	
	Gigabyte Trading Inc.	〃	(Sales)	149,258	-	180 days after receipt of goods	〃	〃	5,516	-	
	G-Style Co., Ltd.	A wholly-owned subsidiary	〃	1,049,775	2%	90 days after billing	〃	〃	373,055	7%	
Giga-Byte Technology B.V.	Giga-Byte Technology Co., Ltd.	A wholly-owned subsidiary	Purchases	USD 96,154 thousand	100%	30 days after billing	The price was based on the contract price	Normal	(USD 3,124 thousand)	65%	
G.B.T. Inc.	Giga-Byte Technology Co., Ltd.	A wholly-owned subsidiary	Purchases	USD 201,450 thousand	100%	30 days after receipt of goods	The price was based on the contract price	Normal	(USD 57,420 thousand)	100%	
Giga Advance (Labuan) Limited	Giga-Byte Technology Co., Ltd.	An indirect wholly-owned subsidiary	Purchases	USD 431,299 thousand	100%	14 days after receipt of goods	The price was based on the contract price	Normal	(USD 18,428 thousand)	100%	
G-Style Co., Ltd.	Giga-Byte Technology Co., Ltd.	A wholly-owned subsidiary	Purchases	$ 1,039,524	57%	90 days after billing	The price was based on the contract price	Normal	($ 368,231)	86%	
Giga Advance (Labuan) Limited	Ningbo Zhongjia Technology Co., Ltd.	Associates	(Sales)	USD 430,770 thousand	100%	14 days after receipt of goods	The price was based on the contract price	Normal	USD 20,242 thousand	100%	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts Purchaser/seller Counterparty receivable (payable)	Note
G.B.T. LBN Inc.	Ningbo Gigabyte Technology Co., Ltd.	Associates	Purchases	USD 18,596 thousand	18%	60 days after billing	The price was based on the contract price	Normal	(USD 639 thousand)	9%	
	〃	〃	〃	RMB 70,541 thousand	11%	〃	〃	〃	(RMB 25,400 thousand)	59%	
	Dongguan Gigabyte Electronics Co., Ltd.	〃	〃	USD 15,871 thousand	16%	〃	〃	〃	(USD 303 thousand)	4%	
	〃	〃	〃	RMB 69,822 thousand	11%	〃	〃	〃	(RMB 10,811 thousand)	25%	
	Ningbo Zhongjia Technology Co., Ltd.	〃	(Sales)	USD 43,089 thousand	43%	〃	〃	〃	-	-	
	GIGA-BYTE TECHNOLOGY CO., LTD.	A wholly-owned subsidiary	〃	USD 12,491 thousand	12%	〃	〃	〃	USD 4,786 thousand	42%	
Ningbo Zhongjia Technology Co., Ltd.	Giga Advance (Labuan) Limited	Associates	Purchases	RMB2,725,814 thousand	90%	14 days after receipt of goods	The price was based on the contract price	Normal	(RMB 108,511 thousand)	92%	
	G.B.T. LBN Inc.	〃	〃	RMB 266,625 thousand	9%	60 days after billing	〃	〃	-	-	
Ningbo Gigabyte Technology Co., Ltd.	G.B.T. LBN Inc.	Associates	(Sales)	RMB 70,541 thousand	38%	60 days after billing	The price was based on the contract price	Normal	RMB 25,400 thousand	87%	
	〃	〃	〃	USD 18,596 thousand	62%	〃	〃	〃	USD 639 thousand	13%	
Dongguan Gigabyte Electronics Co., Ltd.	G.B.T. LBN Inc.	Associates	(Sales)	RMB 69,822 thousand	42%	60 days after billing	The price was based on the contract price	Normal	RMB 10,811 thousand	85%	
	〃	〃	〃	USD 15,871 thousand	58%	〃	〃	〃	USD 303 thousand	15%	

Note 1: The ending account for Giga Advance (Labuan) Limited is advance receipts.

Note2: The balance is not adjusted in accordance with the rules prescribed in the Tai-Tsai-Tseng (Chi) Letter No. 01644 issued by the Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan.

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

Creditor	Counterparty	Relationship with the counterparty	Balance as at 31st December 2014	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Giga-Byte Technology Co., Ltd.	G.B.T. Inc.	A wholly-owned subsidiary	$ 1,247,537	4.80	$ -	-	$ 951,714	$ -
	G-Style Co., Ltd.	A wholly-owned subsidiary	373,050	4.13	-	-	171,083	-
Giga Advance (Labuan) Limited	Ningbo Zhongjia Technology Co., Lt	Associates	USD 20,242 thousand	13.13	-	-	USD 20,231 thousand	-
Ningbo Giga-Byte Technology Co., Ltd.	G.B.T. LBN Inc.	〃	RMB 25,400 thousand	4.03	-	-	RMB 25,400 thousand	-
G.B.T. LBN Inc.	Giga-Byte Technology Co., Ltd.	Aindirect wholly-owned subsidiary	USD 4,786 thousand	5.57	-	-	USD 3,072 thousand	-

Note: The balance is not adjusted in accordance with the rules prescribed in the Tai-Tsai-Tseng (Chi) Letter No. 01644 issued by the Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan.

I. Derivative financial instruments undertaken during the year ended 31st December 2014: Notes 6(2) and 12(2).

(2) Information on investees (not including investees in Mainland China)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at 31st December 2014	Initial investment amount: Balance as at 31st December 2013	Shares held as at 31st December 2014: Number of shares	Shares held as at 31st December 2014: Ownership (%)	Shares held as at 31st December 2014: Book value	Net profit (loss) of the investee for the year ended 31st December 2014	Investment income (loss) recognised by the Company for the year ended 31st December 2014	Note
Giga-Byte Technology Co., Ltd.	Freedom International Group Ltd.	British Virgin Islands	Holding company	$ 4,617,682	$ 4,517,105	142,671,692	100.00	$ 6,011,831	$ 230,194	$ 230,194	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Chi-Ga Investments Corp.	Taiwan	Holding company	1,775,000	1,775,000	177,500,000	100.00	1,822,994	30,358	30,358	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	G-Style Co., Ltd.	Taiwan	Manufacturing and selling of notebooks	610,000	610,000	61,000,000	100.00	424,402	(54,936)	(54,936)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Giga-Byte Communication Inc.	Taiwan	Manufacturing and selling of communications	345,782	345,782	34,578,228	99.12	108,383	(94,208)	(94,208)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Giga-Zone International Co., Ltd.	Taiwan	Selling of PC peripherals	54,965	54,965	9,142,702	100.00	20,430	(16,797)	(19,923)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Giga-Byte Technology B.V.	Netherlands	Selling of motherboards	25,984	25,984	8,500	100.00	87,672	65,727	65,727	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	GBT Tech. Co. Ltd	UK	Selling of motherboards	47,488	47,488	800,000	100.00	9,353	3,069	2,683	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Nippon Giga-Byte Corp.	Japan	Selling of motherboards	3,495	3,495	1,000	100.00	2,769	435	435	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Giga Advance (Labuan)Limited	Malaysia	Selling of motherboards	-	328	-	-	-	5,752	740	The Company's indirect subsidiary
Giga-Byte Technology Co., Ltd.	G.B.T. Technology Trading GmbH	Germany	Selling of motherboards	24,614	24,614	-	100.00	51,178	4,936	5,875	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology Pty. Ltd.	AUS	Selling of motherboards	9,346	9,346	400,000	100.00	14,384	874	514	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology (India) Private Limited	India	Selling of motherboards	182,868	182,868	4,600,000	100.00	10,402	(771)	(771)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Global Business Corporation	U.S.A.	ODM Business	322	322	1,000	100.00	317	-	-	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology ESPANA S.L.U.	Spain	Repairing of motherboards	241	241	5,000	100.00	3,056	831	831	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	G.B.T. Inc.	U.S.A.	Selling of motherboards	90,660	16,701	54,116	48.63	16,846	28,105	13,667	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Information Technology Commerce Limited Company	Turkey	Repairing of motherboards	3,541	3,541	8,000	100.00	4,267	(65)	(264)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology LLC	South Korea	Selling of motherboards	22,534	22,534	168,000	100.00	33,567	1,564	1,564	The Company's subsidiary
Giga-Byte Technology B.V.	Gigabyte Technology France	France	Selling of motherboards	6,200	6,200	200,000	100.00	12,342	573	-	The Company's indirect subsidiary
G.B.T. Technology Trading GmbH	Gigabyte Technology Poland SP Z O.O.	Poland	Repairing of motherboards	500	500	100	100.00	1,420	146	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Charleston Investments Limited	Cayman Islands	Holding company	1,844,922	1,744,344	57,032,142	100.00	2,962,333	154,084	-	The Company's indirect subsidiary

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at 31st December 2014			Net profit (loss) of the investee for the year ended 31st December 2014	Investment income (loss) recognised by the Company for the year ended 31st December 2014	Note
				Balance as at 31st December 2014	Balance as at 31st December 2013	Number of shares	Ownership (%)	Book value			
Freedom International Group Ltd.	G.B.T. LBN Inc.	Malaysia	Selling of motherboards	$ -	$ -	-	100.00	($ 161,281)	($ 51,281)	$ -	The Company's indirect subsidiary
Freedom International Group Ltd.	G.B.T. Inc.	U.S.A.	Selling of motherboards	109,459	31,326	57,169	51.37	17,799	28,105	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Gigabyte Trading Inc.	U.S.A.	ODM Business	1,623	1,623	50,000	100.00	1,100	(961)	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Giga Future Limited	British Virgin Islands	Holding company	2,689,068	2,689,068	82,819,550	100.00	2,917,516	52,527	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Aorus Pte. Ltd.	Singapore	Selling of motherboards	60,757	60,757	3,073,000	100.00	27,106	(5,992)	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Cloud Ride Limited	British Virgin Islands	Selling of communications	-	99,336	-	100.00	-	60,163	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Giga Advance (Labuan)Limited	Malaysia	Selling of motherboards	5,648	-	10,000	100.00	11,160	5,752	-	The Company's indirect subsidiary
Chi-Ga Investments Corp.	Gigatrend Technology Co., Ltd.	Taiwan	Manufacturing and selling of electronic components and parts	175,000	175,000	17,500,000	100.00	195,703	(587)	-	The Company's indirect subsidiary
Chi-Ga Investments Corp.	Giga-Trend International Investment Group Ltd.	Taiwan	Holding company	623,390	600,000	62,339,000	100.00	668,851	20,929	-	The Company's indirect subsidiary
Chi-Ga Investments Corp.	Giga-Trend International Management Group Ltd.	Taiwan	Venture capital management and consulting company	6,000	6,000	600,000	60.00	15,743	7,541	-	The Company's indirect subsidiary
Chi-Ga Investments Corp.	Senyun Precise Optical Co.,Ltd	Taiwan	Manufacture and sale of optical lens	207,000	207,000	207,700,000	49.87	217,249	15,447	-	Subsidiary's investee company accounted for under the equity
Chi-Ga Investments Corp.	Gigazone Holdings Limited	British Virgin Islands	Holding company	173,928	150,557	34,500	100.00	35,249	(58,320)	-	The Company's indirect subsidiary
Chi-Ga Investment Corp.	Qsan Technology, Inc.	Taiwan	Manufacturing of information storage and disposal equipment	48,600	-	2,700,000	24.25	48,770	2,796	-	Subsidiary's investee company accounted for under the equity method
Giga-Byte Communication Inc.	Giga Win Limited	Mauritius	Selling of communications	3,770	3,770	100,000	100.00	3,833	10	-	The Company's indirect subsidiary
Giga-Zone International Co., Ltd.	Gigazone Holdings Limited	British Virgin Islands	Holding company	-	53,204	-	-	-	-	-	The Company's indirect subsidiary
Gigatrend Technology Co., Ltd.	Green Share Co., Ltd.	Taiwan	Wholesale of information software	8,160	-	816,000	51.00	7,835	(325)	-	The Company's indirect subsidiary
Cloud Ride Ltd.	OGS Europe B.V.	Netherlands	Selling of communications	12,443	-	3,000	100.00	12,754	1,251	-	The Company's indirect subsidiary
Giga-Trend International Investment Group Ltd.	Qsan Technology, Inc.	Taiwan	Manufacturing of information storage and disposal equipment	32,175	32,175	1,787,500	16.06	32,287	2,796	-	Subsidiary's investee company accounted for under the equity method
Ningbo BestYield Tech. Services Co.,Ltd.	Cloud Ride Limited	British Virgin Islands	Selling of communications	100,577	-	3,300,000	100.00	103,832	50,163	-	The Company's indirect subsidiary

(3) Information on investments in Mainland China

A. Basic information:

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of 1st January 2014	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended 31st December 2014		Accumulated amount of remittance from Taiwan to Mainland China as of 31st December 2014	Net income of investee as of 31st December 2014	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended 31st December 2014	Book value of investment in Mainland China as of 31st December 2014	Accumulated amount of investment income remitted back to Taiwan as of 31st December 2014	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Dongguan Gigabyte Electronics Co., Ltd.	Manufacturing of motherboards	$ 1,180,937	(Note A)	$ 1,180,937	$ -	-	$ 1,180,937	$ 35,006	100	$ 35,006	$ 1,748,707	$ -	The Company's indirect subsidiary
Ningbo Giga-Byte Technology Co., Ltd.	Manufacturing of motherboards	2,780,313	(Note A)	2,780,313	-	-	2,780,313	44,816	100	44,816	2,830,819	-	The Company's indirect subsidiary
Ningbo Giga-Byte International Trade Co., Ltd.	Selling of motherboards	259,752	(Note A)	259,752	-	-	259,752	118,923	100	118,923	1,018,018	-	The Company's indirect subsidiary
Ningbo Best Yield Technology Services Co., Ltd.	Repairing of motherboards	165,515	(Note A)	165,515	100,577	-	165,515	3,233	100	3,233	171,293	-	The Company's indirect subsidiary
Ningbo Zhongjia Technology Co., Ltd.	Selling of motherboards	109,838	(Note B)	-	-	-	-	127,764	100	127,764	829,244	-	The Company's indirect subsidiary
Gigazone International (Shenzhen)	Selling of PC peripherals	350,131	(Note C)	203,761	-	-	203,761	(75,892)	100	(75,892)	169,891	-	The Company's indirect subsidiary

Note A: Invested by Charleston Investments Limited and Giga Future Limited., which are subsidiaries of Freedom International Group Ltd.

Note B: Invested by Ningbo Giga-Byte International Trade CO., Ltd., which is a subsidiary of Charleston Investment Ltd.

Note C: Invested by Gigazone Holdings Limited 58.97%, which is a subsidiary of Chi-Ga Investment Corp.; and invested by Ningbo Zhongjia Technology Co., Ltd. 41.03%, which is a subsidiary of Ningbo Giga-Byte International Trade Co., Ltd.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of 31st December 2014	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note)
Giga-Byte Technology Co., Ltd.	$ 4,386,517	$ 4,386,517	$ 13,546,868
Chi-Ga Investments Corp.	203,761	203,761	1,083,542

B.Significant transactions conducted with investees in Mainland China directly or indirectly through other companies in the third areas.

Investee in Mainland China	Sale (purchase)		Property transaction		Accounts receivable (payable)		Provision of endorsements / guarantees or collaterals		Financing				Others
	Amount	%	Amount	%	Amount	%	Balance at 31st December 2014	Purpose	Maximum balance during the year ended 31st December 2014	Balance at 31st December 2014	Interest rate	Interest during the year ended 31st December 2014	
Ningbo Giga-Byte Technology Co., Ltd.	$ 4,690	-	$ -	-	$ 13,858	-	$ -	-	$ -	$ -	-	-	Processing cost paid at $668,890
Ningbo Giga-Byte International Trade Co., Ltd.	-	-	-	-	-	-	-	-	-	-	-	-	
Ningbo Zhongjia Technology Co., Ltd.	14,278,407	28	-	-	573,925	11	-	-	-	-	-	-	
Dongguan Gigabyte Electronics Co., Ltd.	11,172	-	-	-	25,149	-	-	-	-	-	-	-	Processing cost paid at $675,338

14. SEGMENT INFORMATION

None.

15. INITIAL APPLICATION OF IFRSs

None.