

## Financial Statement Balance Sheet

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/03/31	2013/12/31	2013/03/31
<b>Balance Sheet</b>			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	19,364,665	16,515,621	12,742,989
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	645,571	144,773	166,936
Current bond investment without active market			
Current bond investment without active market, net	992,483	1,281,373	679,663
Accounts receivable, net			
Accounts receivable, net	2,570,216	3,124,085	2,535,762
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	914,304	932,354	721,114
Other receivables			
Other receivables, net	200,494	164,938	108,759
Other receivables due from related parties			
Other receivables due from related parties, net	0	0	0
Inventories			
Total inventories	2,945,223	2,790,862	3,258,506
Prepayments			
Total prepayments	198,749	120,241	135,532
Other current assets			
Total other current assets	1,137,757	2,147,472	803,854
Total current assets	28,969,462	27,221,719	21,153,115
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	804,212	747,116	739,809
Held-to-maturity non-current financial assets			
Non-current held-to-maturity financial assets, net	318,496	399,796	389,239

Non-current financial assets at cost			
Non-current financial assets at cost, net	995,228	978,442	1,071,270
Investments accounted for using equity method			
Investments accounted for using equity method, net	288,176	322,834	318,241
Property, plant and equipment			
Total property, plant and equipment	3,608,768	3,035,281	3,142,083
Investment property, net			
Investment property, net	80,326	82,146	82,501
Intangible assets			
Total intangible assets	1,180,423	1,257,062	1,122,463
Deferred tax assets	36,372	31,632	167,926
Other non-current assets			
Total other non-current assets	80,008	53,154	32,756
Total non-current assets	7,392,009	6,907,463	7,066,288
Total assets	36,361,471	34,129,182	28,219,403
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	7,049,190	6,288,505	1,983,700
Notes payable			
Total notes payable	4,962	4,282	5,491
Accounts payable			
Total accounts payable	3,377,904	2,903,789	3,466,168
Accounts payable to related parties			
Total accounts payable to related parties	344,343	345,399	306,521
Other payables			
Total other payables	3,608,928	3,903,730	2,644,640
Other payables to related parties	33,522	36,306	28,888
Current tax liabilities	160,024	82,742	153,311
Other current liabilities			
Total other current liabilities	70,736	29,927	25,524
Total current liabilities	14,649,609	13,594,680	8,614,243
Non-current liabilities			

Non-current provisions			
Total non-current provisions	903,117	856,557	713,765
Deferred tax liabilities			
Total deferred tax liabilities	8,871	5,770	0
Other non-current liabilities			
Total other non-current liabilities	138,580	148,416	176,421
Total non-current liabilities	1,050,568	1,010,743	890,186
Total liabilities	15,700,177	14,605,423	9,504,429
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,049,513	5,049,513	4,987,795
Total capital stock	5,049,513	5,049,513	4,987,795
Capital surplus			
Capital surplus, additional paid-in capital			
Total capital surplus, additional paid-in capital	4,406,855	4,406,855	5,436,603
Capital surplus, changes in equity of associates and joint ventures accounted for using equity method	0	0	0
Total capital surplus	4,406,855	4,406,855	5,436,603
Retained earnings			
Legal reserve	2,888,304	2,888,304	2,662,950
Special reserve	533,055	533,055	173,073
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	7,580,490	6,760,468	5,689,378
Total retained earnings	11,001,849	10,181,827	8,525,401
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	123,336	-137,358	-217,533
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	69,848	13,020	-27,267
Total other equity interest	193,184	-124,338	-244,800
Total equity attributable to owners of parent	20,651,401	19,513,857	18,704,999
Non-controlling interests	9,893	9,902	9,975
Total equity	20,661,294	19,523,759	18,714,974

Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

## Financial Statement Income Statement

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/01/01 To 2014/03/31	2013/01/01 To 2013/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	7,325,508	6,743,689
Operating costs		
Total operating costs	4,112,823	3,718,502
Gross profit (loss) from operations	3,212,685	3,025,187
Gross profit (loss) from operations	3,212,685	3,025,187
Operating expenses		
Selling expenses		
Total selling expenses	416,992	401,003
Administrative expenses		
Total administrative expenses	270,830	410,973
Research and development expenses		
Total research and development expenses	1,736,850	1,540,973
Total operating expenses	2,424,672	2,352,949
Net other income (expenses)		
Net other income (expenses)	1,656	1,939
Net operating income (loss)	789,669	674,177
Non-operating income and expenses		
Other income		
Total other income	147,791	79,741
Other gains and losses		
Other gains and losses, net	20,451	44,095
Finance costs		



Accounting Title	To 2014/03/31	To 2013/03/31
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	911,738	815,563
Profit (loss) before tax	911,738	815,563
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	148,092	158,114
Amortization expense	137,425	124,071
Provision (reversal of provision) for bad debt expense	-2,124	2,082
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-4,007	-1,226
Interest expense	27,833	5,113
Interest income	-121,255	-75,346
Share of loss (profit) of associates and joint ventures accounted for using equity method	18,340	-22,689
Loss (gain) on disposal of property, plan and equipment	48	44
Loss (gain) on disposal of investments	-221,708	0
Total adjustments to reconcile profit (loss)	-17,356	190,163
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	-489,868	-40,202
Decrease (increase) in accounts receivable	555,993	3,002
Decrease (increase) in accounts receivable due from related parties	18,050	-55,399
Decrease (increase) in other receivable	-26,944	2,892
Decrease (increase) in other receivable due from related parties	0	886
Decrease (increase) in inventories	-154,361	-251,535
Decrease (increase) in prepayments	-78,508	-10,616
Total changes in operating assets	-175,638	-350,972
Changes in operating liabilities		
Increase (decrease) in notes payable	680	-1,968
Increase (decrease) in accounts payable	491,288	130,352
Increase (decrease) in accounts payable to related parties	-18,229	52,479
Increase (decrease) in other payable	-62,776	-448,720
Increase (decrease) in other payable to related parties	4,600	-6,513



Net increase (decrease) in cash and cash equivalents	2,849,044	1,554,150
Cash and cash equivalents at beginning of period	16,515,621	11,188,839
Cash and cash equivalents at end of period	19,364,665	12,742,989
Cash and cash equivalents reported in the statement of financial position	19,364,665	12,742,989

## Financial Statement Statements of Changes in Stockholders' Equity

Financial year: Yearly

Unit: NT\$ thousand

### 2014/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	5,049,513	5,049,513	4,406,855	2,888,304	533,055	6,760,468	10,181,827	-137,358	13,020	124,338	19,513,857	9,902	19,523,759
Profit (loss)	0	0	0	0	0	820,022	820,022	0	0	0	820,022	-9	820,013
Other comprehensive income	0	0	0	0	0	0	0	260,694	56,828	317,522	317,522	0	317,522
Total comprehensive income	0	0	0	0	0	820,022	820,022	260,694	56,828	317,522	1,137,544	-9	1,137,535
Total increase (decrease) in equity	0	0	0	0	0	820,022	820,022	260,694	56,828	317,522	1,137,544	-9	1,137,535
Equity at end of period	5,049,513	5,049,513	4,406,855	2,888,304	533,055	7,580,490	11,001,849	123,336	69,848	193,184	20,651,401	9,893	20,661,294

### 2013/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
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Equity at beginning of period	4,987,795	4,987,795	5,436,603	2,662,950	173,073	4,958,790	7,794,813	-511,016	-22,039	533,055	17,686,156	10,000	17,696,156
Legal reserve appropriated	0	0	0	0	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	0	0	0	0	0	0	0
Stock dividends of ordinary share	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash dividends from capital surplus	0	0	0	0	0	0	0	0	0	0	0	0	0
Other comprehensive income	0	0	0	0	0	0	0	293,483	-5,228	288,255	288,255	0	288,255
Total comprehensive income	0	0	0	0	0	0	0	293,483	-5,228	288,255	288,255	0	288,255
Changes in non-controlling interests	0	0	0	0	0	730,588	730,588	0	0	0	730,588	-25	730,563
Total increase (decrease) in equity	0	0	0	0	0	730,588	730,588	293,483	-5,228	288,255	1,018,843	-25	1,018,818
Equity at end of period	4,987,795	4,987,795	5,436,603	2,662,950	173,073	5,689,378	8,525,401	-217,533	-27,267	244,800	18,704,999	9,975	18,714,974

## Financial Statement Independent Auditors' Report

Financial year: Yearly

Unit: NT\$ thousand

Report of Independent Auditors	
Name of CPA Firm	Price waterhouseCoopers'
Name of CPA 1	Li Tien-Yi
Name of CPA 2	Tsang Kwok-Wah
Date of Audit (Review)	2014-05-05



	investments accounted for under the equity method amounted to NT\$288,176 thousand and NT\$318,241 thousand as of March 31, 2014 and 2013, respectively, and the related investment income (loss) were NT (\$18,340) thousand and NT\$22,689 thousand for three-month period ended. Based on our reviews, we are not aware of any modifications that should be made, in any material respects, to the financial statements referred to in the first paragraph in order for them to be in conformity with the?? Rules Governing the Preparation of Financial Statements of Securities Issuers?? and ??IAS 34 Interim Financial Report?? and ??IFRS1 First-time Adoption of International Financial Reporting Standards??, except for the effect of such adjustments, if any, as might have been determined to be necessary had the subsidiaries and investee companies?? financial statements as stated in the third paragraph been reviewed.
Ending balance of assets of subsidiaries whose financial statements were audited or reviewed by other independent accountants	0
Total year-to-date revenues of subsidiaries whose financial statements were audited or reviewed by other independent accountants	0
Ending balance of investments accounted for using equity method whose financial statements were audited or reviewed by other independent accountants	0
Share of year-to-date profit (loss) of associates and joint ventures accounted for using equity method which audited by other independent accountants	0
Ending balance of assets of subsidiaries whose financial statements were on unaudited or unreviewed	3942407000
Year-to-date comprehensive income of subsidiaries whose financial statements were unaudited or unreviewed	491107000
Ending balance of investments accounted for using equity method whose financial statements were unaudited or unreviewed	288176000
Share of year-to-date profit (loss) of associates and joint ventures accounted for using equity method whose financial statements were unaudited or unreviewed	-18340000