

Teco Image Systems Co., Ltd and Subsidiaries
Consolidated Statements of Comprehensive Income
For the year ended Dec. 31,2013 and 2012

In Thousands of New Taiwan Dollars, Except Earnings Per Share

	2013	%	2012	%
TOTAL SALES REVENUE, NET	3,090,177	100	3,395,958	100
TOTAL COST OF SALES	(2,504,230)	(81)	(2,680,388)	(79)
GROSS PROFIT	585,947	19	715,570	21
OPERATING EXPENSES				
Selling expenses	(100,540)	(3)	(74,737)	(2)
General and administrative expenses	(195,288)	(7)	(176,150)	(5)
R&D expenses	(286,088)	(9)	(392,900)	(12)
Total operating expenses	(581,916)	(19)	(643,787)	(19)
OPERATING PROFIT (LOSS)	4,031	-	71,783	2
NON-OPERATING REVENUE AND EXPENSES				
Other income	61,829	2	63,361	2
Other gains and losses	20,391	-	(13,301)	-
Finance costs	(2,443)	-	(857)	-
Total non-operating revenue and expenses	79,777	2	49,203	2
PROFIT BEFORE INCOME TAX	83,808	2	120,986	4
Income tax expenses	(38,747)	(1)	(55,568)	(2)
NET INCOME	45,061	1	65,418	2
OTHER COMPREHENSIVE INCOME (LOSS)				
Financial statements translation differences of foreign operations	3,853	-	(5,954)	-
Unrealized gain (loss) on valuation of available-for-sale financial assets	393,368	13	(18,910)	(1)
Actuarial losses on defined benefit pension plans	(313)	-	(16,257)	-
Income tax benefit (expense) related to components of other comprehensive income	53	-	2,764	-
Total comprehensive income for the year	442,022	14	27,061	1
NET INCOME (LOSS) ATTRIBUTABLE TO:				
Shareholders of the parent	69,666	2	68,599	2
Noncontrolling interests	(24,605)	(1)	(3,181)	-
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:				
Shareholders of the parent	466,482	15	34,446	1
Noncontrolling interests	(24,460)	(1)	(7,385)	-
EARNINGS PER SHARE				
Basic earnings per share	0.62		0.61	
Diluted earnings per share	0.62		0.61	

Teco Image Systems Co., Ltd and Subsidiaries
Consolidated Balance Sheets
Dec 31, 2013 and 2012

In Thousands of New Taiwan Dollars

	<u>2013.12.31</u>	<u>%</u>	<u>2012.12.31</u>	<u>%</u>		<u>2013.12.31</u>	<u>%</u>	<u>2012.12.31</u>	<u>%</u>
<u>ASSETS</u>					<u>LIABILITIES AND SHAREHOLDERS EQUITY</u>				
<u>CURRENT ASSETS</u>					<u>CURRENT LIABILITIES</u>				
Total cash and cash equivalents	681,813	23	332,340	15	Total short-term borrowings	12,810	1	50,311	2
Total current financial assets at fair value through profit or loss	189,757	6	198,888	9	Total notes payable	4,786	-	23,115	1
Notes receivable, net	1,047	-	3,866	-	Total accounts payable	534,071	18	252,083	11
Accounts receivable, net	574,438	20	452,865	20	Total accounts payable to related parties	6,700	-	36,593	2
Other receivables, net	26,850	1	24,683	1	Total other payables	214,659	7	204,060	9
Total current tax assets	7,524	-	7,524	-	Current tax liabilities	6,825	-	-	-
Total Inventories	301,798	10	404,754	18	Total current provisions	21,465	1	21,076	1
Total prepayments	39,489	1	59,484	2	Total other current liabilities	155,750	5	91,336	4
Total other current assets	15,100	1	16,316	1					
Total current assets	<u>1,837,816</u>	<u>62</u>	<u>1,500,720</u>	<u>66</u>	Total current liabilities	<u>957,066</u>	<u>32</u>	<u>678,574</u>	<u>30</u>
					<u>NON-CURRENT LIABILITIES</u>				
					Total deferred income tax liabilities	577	-	-	-
					Total other non-current liabilities	84,992	3	85,217	4
					Total non-current liabilities	<u>85,569</u>	<u>3</u>	<u>85,217</u>	<u>4</u>
					Total liabilities	<u>1,042,635</u>	<u>35</u>	<u>763,791</u>	<u>34</u>
					<u>EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT</u>				
					Share capital				
					Share capital - common stock	1,125,365	38	1,125,365	49
					Retained earnings				
					Legal reserve	282,280	10	287,192	13
					Special reserve	143,590	5	109,179	5
					Unappropriated retained earnings (accumulated deficit)	13,197	-	7,051	-
					Other equity	286,503	10	(110,573)	(5)
					Total equity attributable to shareholders of the parent	<u>1,850,935</u>	<u>63</u>	<u>1,418,214</u>	<u>62</u>
					<u>NONCONTROLLING INTERESTS</u>				
					Total equity	<u>64,932</u>	<u>2</u>	<u>89,392</u>	<u>4</u>
						<u>1,915,867</u>	<u>65</u>	<u>1,507,606</u>	<u>66</u>
					<u>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</u>				
<u>TOTAL ASSETS</u>	<u>2,958,502</u>	<u>100</u>	<u>2,271,397</u>	<u>100</u>		<u>2,958,502</u>	<u>100</u>	<u>2,271,397</u>	<u>100</u>