

**Teco Image Systems Co., Ltd and Subsidiaries**  
**Consolidated Statements of Comprehensive Income**  
**For the Three Months ended March 31, 2013 and 2012**

In Thousands of New Taiwan Dollars, Except Earnings Per Share

	<b>2013</b>	<b>%</b>	<b>2012</b>	<b>%</b>
<i>TOTAL SALES REVENUE, NET</i>	629,184	100	721,675	100
<i>TOTAL COST OF SALES</i>	(532,213)	(85)	(609,316)	(84)
<i>GROSS PROFIT</i>	96,971	15	112,359	16
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(24,097)	(4)	(17,683)	(2)
<i>General and administrative expenses</i>	(51,766)	(8)	(42,107)	(6)
<i>R&amp;D expenses</i>	(70,844)	(11)	(90,519)	(13)
<i>Total operating expenses</i>	(146,707)	(23)	(150,309)	(21)
<i>OPERATING PROFIT (LOSS)</i>	(49,736)	(8)	(37,950)	(5)
<i>NON-OPERATING REVENUE AND EXPENSES</i>				
<i>Other income</i>	2,074	-	781	-
<i>Other gains and losses</i>	17,747	3	33,235	5
<i>Finance costs</i>	(613)	-	-	-
<i>Total non-operating revenue and expenses</i>	19,208	3	34,016	5
<i>PROFIT BEFORE INCOME TAX</i>	(30,528)	(5)	(3,934)	-
<i>Income tax expenses</i>	(1,480)	-	(237)	-
<i>NET INCOME</i>	(32,008)	(5)	(4,171)	-
<i>OTHER COMPREHENSIVE INCOME (LOSS)</i>				
<i>Financial statements translation differences of foreign operations</i>	5,534	1	(1,821)	-
<i>Unrealized gain (loss) on valuation of available-for-sale financial assets</i>	50,267	8	82,890	11
<i>Total comprehensive income for the year</i>	55,801	9	81,069	11
<i>NET INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	(31,177)	(5)	3,843	1
<i>Noncontrolling interests</i>	(831)	-	(8,014)	(1)
<i>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	22,805	4	87,170	12
<i>Noncontrolling interests</i>	988	-	(10,272)	(1)
<i>EARNINGS PER SHARE</i>				
<i>Basic earnings per share</i>	(0.28)		0.03	
<i>Diluted earnings per share</i>	(0.28)		0.03	

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

In Thousands of New Taiwan Dollars

	<u>2013.03.31</u>	<u>%</u>	<u>2012.03.31</u>	<u>%</u>		<u>2013.03.31</u>	<u>%</u>	<u>2012.03.31</u>	<u>%</u>
<b><u>ASSETS</u></b>					<b><u>LIABILITIES AND SHAREHOLDERS EQUITY</u></b>				
<b><u>CURRENT ASSETS</u></b>					<b><u>CURRENT LIABILITIES</u></b>				
Total cash and cash equivalents	522,063	21	239,423	9	Total short-term borrowings	111,319	5	-	-
Total current financial assets at fair value through profit or loss	172,616	7	459,258	17	Total notes payable	31,219	1	15,338	1
Notes receivable, net	1,681	-	9,000	-	Total accounts payable	372,904	15	465,593	17
Accounts receivable, net	445,327	18	545,863	20	Total accounts payable to related parties	9,879	-	71,424	3
Other receivables, net	42,365	2	26,550	1	Total other payables	193,689	8	261,146	9
Total current tax assets	14	-	6	-	Current tax liabilities	21,378	1	21,092	1
Total Inventories	375,738	15	569,405	21	Total current provisions	99,387	4	194,702	7
Total prepayments	64,030	3	71,723	3	Total other current liabilities				
Total other current assets	20,461	1	14,897	-					
Total Current Assets	<u>1,644,295</u>	<u>67</u>	<u>1,936,125</u>	<u>71</u>	Total current liabilities	<u>839,775</u>	<u>34</u>	<u>1,029,295</u>	<u>38</u>
					<b><u>NON-CURRENT LIABILITIES</u></b>				
					Total deferred income tax liabilities	328	-	579	-
					Total other non-current liabilities	85,041	4	79,814	3
					Total non-current liabilities	<u>85,369</u>	<u>4</u>	<u>80,393</u>	<u>3</u>
					Total liabilities	<u>925,144</u>	<u>38</u>	<u>1,109,688</u>	<u>41</u>
					<b><u>EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT</u></b>				
					Share capital				
					Share capital - common stock	1,125,365	46	1,125,365	41
					Retained earnings				
					Legal reserve	287,192	12	353,906	13
					Special reserve	109,179	4	-	-
					Unappropriated retained earnings (accumulated deficit)	(24,126)	(1)	65,775	2
					Other equity				
					Other equity	(56,591)	- 3	(6,586)	-
					Total equity attributable to shareholders of the parent	<u>1,441,019</u>	<u>58</u>	<u>1,538,460</u>	<u>56</u>
					<b><u>NONCONTROLLING INTERESTS</u></b>				
					Total equity	<u>90,380</u>	<u>4</u>	<u>86,505</u>	<u>3</u>
					Total equity	<u>1,531,399</u>	<u>62</u>	<u>1,624,965</u>	<u>59</u>
					<b><u>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</u></b>				
<b>TOTAL ASSETS</b>	<u>2,456,543</u>	<u>100</u>	<u>2,734,653</u>	<u>100</u>	<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<u>2,456,543</u>	<u>100</u>	<u>2,734,653</u>	<u>100</u>