

Teco Image Systems Co., Ltd and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Nine Months ended Sep. 30,2013 and 2012

In Thousands of New Taiwan Dollars, Except Earnings Per Share

	2013	%	2012	%
<i>TOTAL SALES REVENUE, NET</i>	2,261,373	100	2,751,837	100
<i>TOTAL COST OF SALES</i>	(1,857,644)	(82)	(2,199,774)	(80)
<i>GROSS PROFIT</i>	403,729	18	552,063	20
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(79,118)	(3)	(60,708)	(2)
<i>General and administrative expenses</i>	(146,157)	(6)	(134,991)	(5)
<i>R&D expenses</i>	(195,814)	(9)	(351,798)	(13)
<i>Total operating expenses</i>	(421,089)	(18)	(547,497)	(20)
<i>OPERATING PROFIT (LOSS)</i>	(17,360)	-	4,566	-
<i>NON-OPERATING REVENUE AND EXPENSES</i>				
<i>Other income</i>	48,105	2	44,369	2
<i>Other gains and losses</i>	(20,104)	(1)	6,811	-
<i>Finance costs</i>	(1,915)	-	(486)	-
<i>Total non-operating revenue and expenses</i>	26,086	1	50,694	2
<i>PROFIT BEFORE INCOME TAX</i>	8,726	1	55,260	2
<i>Income tax expenses</i>	(15,536)	(1)	(32,637)	(1)
<i>NET INCOME</i>	(6,810)	-	22,623	1
<i>OTHER COMPREHENSIVE INCOME (LOSS)</i>				
<i>Financial statements translation differences of foreign operations</i>	3,984	-	(3,059)	-
<i>Unrealized gain (loss) on valuation of available-for-sale financial assets</i>	227,978	10	(88)	-
<i>Total comprehensive income for the year</i>	225,152	10	19,476	1
<i>NET INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	14,644	1	31,679	1
<i>Noncontrolling interests</i>	(21,454)	(1)	(9,056)	-
<i>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	246,175	11	31,265	1
<i>Noncontrolling interests</i>	(21,023)	(1)	(11,789)	-
<i>EARNINGS PER SHARE</i>				
<i>Basic earnings per share</i>	0.13		0.28	
<i>Diluted earnings per share</i>	0.13		0.28	

Teco Image Systems Co., Ltd and Subsidiaries
Consolidated Balance Sheets
Sep 30, 2013 and 2012

In Thousands of New Taiwan Dollars

	<u>2013.09.30</u>	<u>%</u>	<u>2012.09.30</u>	<u>%</u>		<u>2013.09.30</u>	<u>%</u>	<u>2012.09.30</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	504,418	17	437,373	16	Total short-term borrowings	74,348	2	38,402	2
Total current financial assets at fair value through profit or loss	167,215	6	215,101	8	Total notes payable	953	-	30,373	1
Notes receivable, net	1,333	-	10,468	-	Total accounts payable	640,025	22	482,999	18
Accounts receivable, net	718,942	25	756,235	27	Total accounts payable to related parties	6,347	-	88,317	3
Other receivables, net	38,509	1	26,832	1	Total other payables	214,052	7	340,066	12
Total current tax assets	7,524	-	15,027	1	Current tax liabilities	16,624	1	-	-
Total Inventories	399,099	14	482,446	17	Total current provisions	21,218	1	21,835	1
Total prepayments	63,720	2	46,521	2	Total other current liabilities	138,644	5	174,135	5
Total other current assets	15,100	1	14,766	1					
Total Current Assets	<u>1,915,860</u>	<u>66</u>	<u>2,004,769</u>	<u>73</u>	Total current liabilities	<u>1,112,211</u>	<u>38</u>	<u>1,176,127</u>	<u>42</u>
					<u>NON-CURRENT LIABILITIES</u>				
					Total deferred income tax liabilities	-	-	-	-
					Total other non-current liabilities	85,027	3	81,814	3
					Total non-current liabilities	<u>85,027</u>	<u>3</u>	<u>81,814</u>	<u>3</u>
					Total liabilities	<u>1,197,238</u>	<u>41</u>	<u>1,257,941</u>	<u>45</u>
					<u>EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT</u>				
					Share capital				
					Share capital - common stock	1,125,365	39	1,125,365	42
					Retained earnings				
					Legal reserve	282,280	10	287,192	10
					Special reserve	143,590	5	109,179	4
					Unappropriated retained earnings (accumulated deficit)	(41,565)	(2)	(16,376)	(1)
					Other equity				
					Other equity	120,958	4	(90,327)	(3)
					Total equity attributable to shareholders of the parent	<u>1,630,628</u>	<u>56</u>	<u>1,415,033</u>	<u>52</u>
					<u>NONCONTROLLING INTERESTS</u>				
					NONCONTROLLING INTERESTS	68,369	3	84,988	3
					Total equity	<u>1,698,997</u>	<u>59</u>	<u>1,500,021</u>	<u>55</u>
TOTAL ASSETS	<u>2,896,235</u>	<u>100</u>	<u>2,757,962</u>	<u>100</u>	TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	<u>2,896,235</u>	<u>100</u>	<u>2,757,962</u>	<u>100</u>