

**Teco Image Systems Co., Ltd and Subsidiaries**  
**Consolidated Balance Sheets**  
**Jun. 30, 2014 and 2013**

In Thousands of New Taiwan Dollars

	<u>2014.06.30</u>	<u>%</u>	<u>2013.06.30</u>	<u>%</u>		<u>2014.06.30</u>	<u>%</u>	<u>2013.06.30</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	565,157	18	470,262	18	Total short-term borrowings	119,460	4	81,625	3
Total current financial assets at fair value through profit or loss	564,609	18	165,662	7	Total notes payable	-	-	68,404	3
Notes receivable, net	1,215	-	3,103	-	Total accounts payable	509,448	16	443,778	17
Accounts receivable, net	599,330	19	490,107	19	Total accounts payable to related parties	7,863	-	5,326	-
Other receivables, net	9,952	-	31,793	1	Total other payables	270,630	8	234,000	9
Total current tax assets	15,199	-	7,648	-	Current tax liabilities	27,372	1	9,689	-
Total Inventories	218,354	7	447,433	17	Total current provisions	24,187	1	21,397	1
Total prepayments	43,585	1	70,772	3	Total other current liabilities	171,264	5	69,878	3
Total other current assets	22,649	1	18,521	1					
Total current assets	<u>2,040,050</u>	<u>64</u>	<u>1,705,301</u>	<u>66</u>	Total current liabilities	<u>1,130,224</u>	<u>35</u>	<u>934,097</u>	<u>36</u>
					<b><u>NON-CURRENT LIABILITIES</u></b>				
					Total deferred income tax liabilities	-	-	-	-
					Total other non-current liabilities	84,710	3	85,039	3
					Total non-current liabilities	<u>84,710</u>	<u>3</u>	<u>85,039</u>	<u>3</u>
					Total liabilities	<u>1,214,934</u>	<u>38</u>	<u>1,019,136</u>	<u>39</u>
					<b><u>EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT</u></b>				
					Share capital				
					Share capital - common stock	1,125,365	36	1,125,365	44
					Retained earnings				
					Legal reserve	283,600	9	282,280	11
					Special reserve	-	-	143,590	6
					Unappropriated retained earnings (accumulated deficit)	173,407	5	(95,451)	(4)
					Other equity				
					Other equity	307,227	10	30,515	1
					Total equity attributable to shareholders of the parent	<u>1,889,599</u>	<u>60</u>	<u>1,486,299</u>	<u>58</u>
					<b><u>NONCONTROLLING INTERESTS</u></b>				
					NONCONTROLLING INTERESTS	67,018	2	84,880	3
					Total equity	<u>1,956,617</u>	<u>62</u>	<u>1,571,179</u>	<u>61</u>
<b><u>TOTAL ASSETS</u></b>	<u>3,171,551</u>	<u>100</u>	<u>2,590,315</u>	<u>100</u>	<b><u>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</u></b>	<u>3,171,551</u>	<u>100</u>	<u>2,590,315</u>	<u>100</u>

**Teco Image Systems Co., Ltd and Subsidiaries**  
**Consolidated Statements of Comprehensive Income**  
**For the Six Months ended Jun. 30, 2014 and 2013**

In Thousands of New Taiwan Dollars, Except Earnings Per Share

	<b>2014</b>	<b>%</b>	<b>2013</b>	<b>%</b>
<i>TOTAL SALES REVENUE, NET</i>	1,379,795	100	1,327,595	100
<i>TOTAL COST OF SALES</i>	(1,057,447)	(77)	(1,085,101)	(82)
<i>GROSS PROFIT</i>	322,348	23	242,494	18
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(35,845)	(2)	(57,408)	(4)
<i>General and administrative expenses</i>	(93,705)	(7)	(99,644)	(8)
<i>R&amp;D expenses</i>	(107,676)	(8)	(139,222)	(10)
<i>Total operating expenses</i>	(237,226)	(17)	(296,274)	(22)
<i>OPERATING PROFIT (LOSS)</i>	85,122	6	(53,780)	(4)
<i>NON-OPERATING REVENUE AND EXPENSES</i>				
<i>Other income</i>	13,854	1	5,596	-
<i>Other gains and losses</i>	18,959	1	7,224	1
<i>Finance costs</i>	(827)	-	(1,176)	-
<i>Total non-operating revenue and expenses</i>	31,986	2	11,644	1
<i>PROFIT BEFORE INCOME TAX</i>	117,108	8	(42,136)	(3)
<i>Income tax expenses</i>	(31,646)	(2)	(3,079)	- 1
<i>NET INCOME</i>	85,462	6	(45,215)	(4)
<i>OTHER COMPREHENSIVE INCOME (LOSS)</i>				
<i>Financial statements translation differences of foreign operations</i>	3,703	-	6,139	1
<i>Unrealized gain (loss) on valuation of available-for-sale financial assets</i>	19,107	2	136,410	10
<i>Total comprehensive income for the year</i>	108,272	8	97,334	7
<i>NET INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	85,462	6	(39,242)	(4)
<i>Noncontrolling interests</i>	-	-	(5,973)	-
<i>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	106,186	8	101,846	7
<i>Noncontrolling interests</i>	2,086	-	(4,512)	-
<i>EARNINGS PER SHARE</i>				
<i>Basic earnings per share</i>	0.76		(0.35)	
<i>Diluted earnings per share</i>	0.76		(0.35)	