

Teco Image Systems Co., Ltd and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Nine Months ended Sep. 30 ,2015 and 2014

In Thousands of New Taiwan Dollars, Except Earnings Per Share

	2015	%	2014	%
<i>TOTAL SALES REVENUE, NET</i>	1,849,243	100	2,010,137	100
<i>TOTAL COST OF SALES</i>	(1,379,896)	(75)	(1,539,364)	(76)
<i>GROSS PROFIT</i>	469,347	25	470,773	24
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(59,500)	(3)	(54,832)	(3)
<i>General and administrative expenses</i>	(131,810)	(7)	(156,883)	(8)
<i>R&D expenses</i>	(173,934)	(10)	(169,266)	(8)
<i>Total operating expenses</i>	(365,244)	(20)	(380,981)	(19)
<i>OPERATING PROFIT (LOSS)</i>	104,103	5	89,792	5
<i>NON-OPERATING REVENUE AND EXPENSES</i>				
<i>Other income</i>	91,026	5	75,392	4
<i>Other gains and losses</i>	(2,417)	-	13,011	-
<i>Finance costs</i>	(260)	-	(1,209)	-
<i>Total non-operating revenue and expenses</i>	88,349	5	87,194	4
<i>PROFIT BEFORE INCOME TAX</i>	192,452	10	176,986	9
<i>Income tax expenses</i>	(22,747)	(1)	(47,587)	(3)
<i>NET INCOME</i>	169,705	9	129,399	6
<i>OTHER COMPREHENSIVE INCOME (LOSS)</i>				
<i>COMPONENTS OF OTHER COMPREHENSIVE INCOME THAT WILL BE RECLASSIFIED TO PROFIT OR LOSS</i>				
<i>Financial statements translation differences of foreign operations</i>	12,105	1	4,585	-
<i>Unrealized gain (loss) on valuation of available-for-sale financial assets</i>	(154,893)	(9)	(27,227)	(1)
<i>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</i>	26,917	1	106,757	5
<i>NET INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	169,705	9	135,184	6
<i>Noncontrolling interests</i>	-	-	(5,785)	-
<i>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:</i>				
<i>Shareholders of the parent</i>	21,399	1	110,166	5
<i>Noncontrolling interests</i>	5,518	-	(3,409)	-
<i>EARNINGS PER SHARE</i>				
<i>Basic earnings per share</i>	1.51		1.20	
<i>Diluted earnings per share</i>	1.51		1.20	

Teco Image Systems Co., Ltd and Subsidiaries
Consolidated Balance Sheets
Sep. 30, 2015 and 2014

In Thousands of New Taiwan Dollars

	<u>2015.09.30</u>	<u>%</u>	<u>2014.09.30</u>	<u>%</u>		<u>2015.09.30</u>	<u>%</u>	<u>2014.09.30</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	543,507	19	490,198	17	Total short-term borrowings	-	-	12,686	-
Total current financial assets at fair value through profit or loss	440,822	15	546,640	19	Total accounts payable	525,377	18	459,769	16
Notes receivable, net	2,439	-	492	-	Total accounts payable to related parties	5,345	-	7,990	-
Accounts receivable, net	603,766	21	472,847	16	Total other payables	250,026	9	227,196	8
Accounts receivable from related parties, net	30	-	42	-	Current tax liabilities	12,086	1	13,040	1
Other receivables, net	50,592	2	7,262	-	Total current provisions	30,496	1	25,393	1
Total current tax assets	29,866	1	15,199	1	Total other current liabilities	93,411	3	123,560	4
Total Inventories	205,900	7	239,683	8					
Total prepayments	49,946	2	31,470	1					
Total other current assets	32,212	1	22,649	1					
Total current assets	<u>1,959,080</u>	<u>68</u>	<u>1,826,482</u>	<u>63</u>	Total current liabilities	<u>916,741</u>	<u>32</u>	<u>869,634</u>	<u>30</u>
					<u>NON-CURRENT LIABILITIES</u>				
					Total deferred income tax liabilities	9,784	-	1,045	-
					Total other non-current liabilities	82,545	3	84,597	3
					Total non-current liabilities	<u>92,329</u>	<u>3</u>	<u>85,642</u>	<u>3</u>
					Total liabilities	<u>1,009,070</u>	<u>35</u>	<u>955,276</u>	<u>33</u>
					<u>EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT</u>				
					Share capital				
					Share capital - common stock	1,125,365	39	1,125,365	38
					Retained earnings				
					Legal reserve	298,095	10	283,600	10
					Unappropriated retained earnings (accumulated deficit)	276,860	10	223,129	8
					Other equity				
					Other equity	83,951	3	261,485	9
					Total equity attributable to shareholders of the parent	<u>1,784,271</u>	<u>62</u>	<u>1,893,579</u>	<u>65</u>
<u>NON-CURRENT ASSETS</u>					<u>NONCONTROLLING INTERESTS</u>				
Non-current available-for-sale financial assets, net	814,749	29	1,001,541	35					
property, plant and equipment	30,141	1	27,078	1	Total equity	<u>1,853,614</u>	<u>65</u>	<u>1,955,102</u>	<u>67</u>
Intangible assets	5,384	-	11,658	-					
Deferred income tax assets	42,754	2	39,693	1					
Other non-current assets	10,576	-	3,926	-					
Total non-current assets	<u>903,604</u>	<u>32</u>	<u>1,083,896</u>	<u>37</u>					
					<u>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</u>	<u>2,862,684</u>	<u>100</u>	<u>2,910,378</u>	<u>100</u>
<u>TOTAL ASSETS</u>	<u>2,862,684</u>	<u>100</u>	<u>2,910,378</u>	<u>100</u>					