

Teco Image Systems Co., Ltd
Parent Company Only 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	%
<i>TOTAL SALES REVENUE, NET</i>	3,089,551	100	3,395,444	100
<i>TOTAL COST OF SALES</i>	(2,444,462)	(79)	(2,707,898)	(80)
<i>GROSS PROFIT</i>	645,089	21	687,546	20
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(104,747)	(4)	(83,073)	(2)
<i>General and administrative expenses</i>	(118,390)	(4)	(114,770)	(3)
<i>R&D expenses</i>	(286,088)	(9)	(393,075)	(12)
<i>Total operating expenses</i>	(509,225)	(17)	(590,918)	(17)
<i>OPERATING PROFIT (LOSS)</i>	135,864	4	96,628	3
<i>NON-OPERATING REVENUE AND EXPENSES</i>				
<i>Other income</i>	60,785	2	62,739	2
<i>Other gains and losses</i>	50,881	2	(11,536)	-
<i>Finance costs</i>	(750)	-	(442)	-
<i>Share of profit (loss) of associates and joint ventures accounted for using equity method,</i>	(138,667)	(5)	(23,806)	(1)
<i>Total non-operating revenue and expenses</i>	(27,751)	(1)	26,955	1
<i>PROFIT BEFORE INCOME TAX</i>	108,113	3	123,583	4
<i>Income tax expenses</i>	(38,447)	(1)	(54,984)	(2)
<i>NET INCOME</i>	69,666	2	68,599	2
<i>OTHER COMPREHENSIVE INCOME (LOSS)</i>				
<i>Financial statements translation differences of foreign operations</i>	3,708	-	(1,750)	-
<i>Unrealized gain (loss) on valuation of available-for-sale financial assets</i>	393,368	13	(18,910)	(1)
<i>Actuarial losses on defined benefit pension plans</i>	(313)	-	(16,257)	-
<i>Income tax benefit (expense) related to components of other comprehensive income</i>	53	-	2,764	-
<i>Total comprehensive income for the year</i>	466,482	15	34,446	1
<i>EARNINGS PER SHARE</i>				
<i>Basic earnings per share</i>		0.62		0.61
<i>Diluted earnings per share</i>		0.62		0.61

Teco Image Systems Co., Ltd
Parent Company Only 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	575,399	21	207,054	10	Total short-term borrowings	-	-	29,277	1
Total current financial assets at fair value through profit or loss	189,757	7	198,888	9	Total accounts payable	172,416	6	181,524	9
Notes receivable, net	1,047	-	3,866	-	Total accounts payable to related parties	281,193	10	153,108	7
Accounts receivable, net	574,203	21	452,644	21	Total other payables	191,140	7	178,734	8
Accounts receivable due from related parties, net	-	-	589	-	Current tax liabilities	6,825	-	-	-
Other receivables, net	15,105	1	22,777	1	Total current provisions	21,411	1	21,061	1
Total current tax assets	7,524	-	7,524	-	Total other current liabilities	155,437	6	89,278	4
Total Inventories	180,916	6	363,804	17					
Total prepayments	35,825	1	34,175	2	Total current liabilities	828,422	30	652,982	30
Total other current assets	15,100	1	14,766	1	<u>NON-CURRENT LIABILITIES</u>				
Total current assets	1,594,876	58	1,306,087	61	Total deferred income tax liabilities	577	-	-	-
					Total other non-current liabilities	84,992	3	85,217	4
					Total non-current liabilities	85,569	3	85,217	4
					Total liabilities	913,991	33	738,199	34
					<u>EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT</u>				
<u>NON-CURRENT ASSETS</u>					Share capital				
Non-current available-for-sale financial assets, net	1,028,768	37	636,316	29	Share capital - common stock	1,125,365	41	1,125,365	52
Investments accounted for using equity method, net	73,235	3	119,547	6	Retained earnings				
property, plant and equipment	16,336	1	21,846	1	Legal reserve	282,280	10	287,192	13
Intangible assets	15,198	-	6,863	-	Special reserve	143,590	5	109,179	5
Deferred income tax assets	36,336	1	61,380	3	Unappropriated retained earnings (accumulated deficit)	13,197	1	7,051	1
Other non-current assets	177	-	4,374	-	Other equity				
Total non-current assets	1,170,050	42	850,326	39	Other equity	286,503	10	(110,573)	(5)
					Total equity	1,850,935	67	1,418,214	66
TOTAL ASSETS	2,764,926	100	2,156,413	100	TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	2,764,926	100	2,156,413	100