

Teco Image Systems Co., Ltd
Parent Company Only Statements Of Comprehensive Income
For the year ended Dec. 31,2014 and 2013

In Thousands of New Taiwan Dollars, Except Earnings Per Share

	<u>2014</u>	<u>%</u>	<u>2013</u>	<u>%</u>
TOTAL SALES REVENUE, NET	2,549,254	100	3,089,551	100
TOTAL COST OF SALES	(1,973,736)	(77)	(2,444,462)	(79)
GROSS PROFIT	575,518	23	645,089	21
OPERATING EXPENSES				
<i>Selling expenses</i>	(73,608)	(3)	(104,747)	(4)
<i>General and administrative expenses</i>	(158,472)	(6)	(118,390)	(4)
<i>R&D expenses</i>	(224,827)	(9)	(286,088)	(9)
<i>Total operating expenses</i>	(456,907)	(18)	(509,225)	(17)
OPERATING PROFIT (LOSS)	118,611	5	135,864	4
NON-OPERATING REVENUE AND EXPENSES				
<i>Other income</i>	88,314	4	60,785	2
<i>Other gains and losses</i>	33,342	1	50,881	2
<i>Finance costs</i>	(275)	-	(750)	-
<i>Share of profit (loss) of associates and joint ventures accounted for using equity method,</i>	(42,460)	(2)	(138,667)	(5)
<i>Total non-operating revenue and expenses</i>	78,921	3	(27,751)	(1)
PROFIT BEFORE INCOME TAX	197,532	8	108,113	3
<i>Income tax expenses</i>	(52,581)	(2)	(38,447)	(1)
NET INCOME	144,951	6	69,666	2
OTHER COMPREHENSIVE INCOME (LOSS)				
<i>Financial statements translation differences of foreign operations</i>	4,880	-	3,708	-
<i>Unrealized gain (loss) on valuation of available-for-sale financial assets</i>	(59,126)	(2)	393,368	13
<i>Actuarial gain (loss) on defined benefit pension plans</i>	1,555	-	(313)	-
<i>Income tax benefit (expense) related to components of other comprehensive income</i>	(264)	-	53	-
<i>Total comprehensive income for the year</i>	91,996	4	466,482	15
EARNINGS PER SHARE				
<i>Basic earnings per share</i>		1.29		0.62
<i>Diluted earnings per share</i>		1.29		0.62

Teco Image Systems Co., Ltd
Parent Company Only Balance Sheets
Dec 31, 2014 and 2013

In Thousands of New Taiwan Dollars

	<u>2014.12.31</u>	<u>%</u>	<u>2013.12.31</u>	<u>%</u>		<u>2014.12.31</u>	<u>%</u>	<u>2013.12.31</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	397,664	15	575,399	21	Total accounts payable	149,857	6	172,416	6
Total current financial assets at fair value through profit or loss	546,954	21	189,757	7	Total accounts payable to related parties	186,026	7	281,193	10
Notes receivable, net	1,162	-	1,047	-	Total other payables	202,266	8	191,140	7
Accounts receivable, net	433,792	16	574,203	21	Current tax liabilities	13,433	-	6,825	-
Other receivables, net	5,503	-	15,105	1	Total current provisions	26,357	1	21,411	1
Total current tax assets	15,199	-	7,524	-	Total other current liabilities	99,156	4	155,437	6
Total Inventories	125,803	5	180,916	6					
Total prepayments	18,402	1	35,825	1					
Total other current assets	22,649	1	15,100	1					
Total current assets	<u>1,567,128</u>	<u>59</u>	<u>1,594,876</u>	<u>58</u>	Total current liabilities	<u>677,095</u>	<u>26</u>	<u>828,422</u>	<u>30</u>
					NON Total deferred income tax liabilities	4,165	-	577	-
					Total other non-current liabilities	82,824	3	84,992	3
					Total non-current liabilities	<u>86,989</u>	<u>3</u>	<u>85,569</u>	<u>3</u>
					Total liabilities	<u>764,084</u>	<u>29</u>	<u>913,991</u>	<u>33</u>
					EQU Share capital				
NON-CURRENT ASSETS					Share capital - common stock	1,125,365	43	1,125,365	41
Non-current available-for-sale financial assets, net	969,642	37	1,028,768	37	Retained earnings				
Investments accounted for using equity method, net	35,655	1	73,235	3	Legal reserve	283,600	11	282,280	10
property, plant and equipment	16,850	1	16,336	1	Special reserve	-	-	143,590	5
Intangible assets	8,147	-	15,198	-	Unappropriated retained earnings (accumulated deficit)	234,187	9	13,197	1
Deferred income tax assets	41,835	2	36,336	1	Other equity	232,257	8	286,503	10
Other non-current assets	236	-	177	-	Total equity	<u>1,875,409</u>	<u>71</u>	<u>1,850,935</u>	<u>67</u>
Total non-current assets	<u>1,072,365</u>	<u>41</u>	<u>1,170,050</u>	<u>42</u>					
TOTAL ASSETS	<u>2,639,493</u>	<u>100</u>	<u>2,764,926</u>	<u>100</u>	TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	<u>2,639,493</u>	<u>100</u>	<u>2,764,926</u>	<u>100</u>