Balance Sheets

December 31, 2013 and 2012, January 1, 2012 (expressed in thousands of New Taiwan dollars)

	December 31,	,	December 31	,	January 1,			December 3	,	December 31, 20		January 1, 2	
Assets	Amount	%	Amount	%	Amount	%	Liabilities and equity	Amount	%	Amount	%	Amount	%
Current assets:	¢ 10.165.720	2.4	10 222 054	. 7	22 222 195	0.7	Current liabilities:	e 22.516.060	11.0	16 571 500	(0	1.016.500	0.0
Cash and cash equivalents	\$ 10,165,739	3.4	18,322,054	6.7	23,223,185	9.7	Short-term borrowings	\$ 32,516,060	11.0	16,571,520	6.0	1,816,500	0.8
Current financial assets at fair value through	72.010		00.205		161.000	0.1	Notes and accounts payable	83,711,567	28.3	83,033,965	30.3	79,842,239	33.4
profit or loss	73,918	-	80,385	-	161,020	0.1	Notes and accounts payable to related parties	61,276,719		59,600,229	21.7	39,452,910	16.5
Current bond investment without active	4 = 4 = 000						Other payables	6,345,726		4,030,510	1.5	5,959,731	2.5
market	1,745,000	0.6	-	-	-	-	Current tax liabilities	237,778		415,445	0.2	542,892	0.2
Notes and accounts receivable, net	169,572,297	57.3	143,017,703	52.2	116,904,305	48.9	Current provisions	1,296,188		1,655,679	0.6	1,971,404	0.8
Notes and accounts receivable due from							Other current liabilities	352,710		309,069	0.1	326,851	0.1
related parties, net	1,049,255	0.4	3,688,623	1.3	4,438,987	1.9	Unearned revenue	1,837,886		1,659,046	0.6	3,046,469	1.3
Other receivables	315,756	0.1	720,278	0.3	123,807	-		<u>187,574,634</u>	63.3	167,275,463	61.0	132,958,996	55.6
Inventories, net	26,383,631	8.9	28,302,612	10.3	22,040,251	9.2	Non-current liabilities:						
Non-current assets classified as held for sale	1,000,000	0.3	-	-	-	-	Long-term borrowings	12,800,000	4.4	-	-	-	-
Other current assets	340,997	0.1	272,036	0.1	129,438		Deferred tax liabilities	360,282	0.1	260,238	0.1	225,829	0.1
	210,646,593	71.1	194,403,691	70.9	167,020,993	69.8	Accrued pension liabilities	546,534	0.2	583,807	0.2	472,441	0.2
Non-current assets:							Other non-current liabilities	56,578		40,002		7,827	
Investments accounted for using equity								13,763,394	4.7	884,047	0.3	706,097	0.3
method	73,667,974	24.9	65,596,536	23.9	58,480,480	24.5	Total liabilities	201,338,028	68.0	168,159,510	61.3	133,665,093	55.9
Non-current available-for-sale financial													
assets	8,202,426	2.8	8,688,320	3.2	7,577,456	3.2	Equity attributable to owners of parent:						
Non-current financial assets at cost	-	-	-	-	2,492	-	Ordinary shares	44,134,467	14.9	44,126,526	16.1	44,002,554	18.4
Non-current bond investment without							Capital surplus	16,193,087	5.5	16,122,810	5.9	15,889,855	6.7
active market	-	-	1,745,000	0.6	1,680,835	0.7	Retained earnings	44,260,834	14.9	55,053,941	20.1	54,964,759	23.0
Property, plant and equipment	2,218,316	0.7	2,295,444	0.9	2,414,040	1.0	Other equity interest	(7,707,518	(2.6)	(8,382,397)	(3.1)	(8,520,843)	(3.6)
Intangible assets	617,739	0.2	724,106	0.3	743,568	0.3	Treasury shares	(2,007,725	(0.7)	(881,247)	(0.3)	(881,247)	(0.4)
Deferred tax assets	812,578	0.3	626,000	0.2	1,025,122	0.4	Total equity	94,873,145	32.0	106,039,633	38.7	105,455,078	44.1
Other non-current financial assets	-	-	65,886	-	118,586	0.1	• •		· · · · · · · · · · · · · · · · · · ·				
Other non-current assets	45,547	-	54,160	-	56,599	_							
	85,564,580	28.9	79,795,452	29.1	72,099,178	30.2							
Total assets	\$ <u>296,211,173</u>	100.0	274,199,143	100.0	239,120,171	100.0	Total liabilities and equity	\$ <u>296,211,173</u>	<u>100.0</u>	<u>274,199,143</u>	<u>100.0</u>	239,120,171	<u>100.0</u>

See accompanying notes to the parent company only financial reports.

Statements of Comprehensive Income

For the years ended December 31, 2013 and 2012 (expressed in thousands of New Taiwan dollars, except net income per share amounts)

Ket sales revenue \$ 632,622,772 100.0 608,702,320 100.0 Cost of sales 616,263,087 74 933,444,892 97.5 Gross profit 16,359,324 2.6 15,257,428 2.5 Cross profit 16,359,240 2.6 15,258,012 2.5 Cross profit 445 2. (584) 2. Cross profit 16,359,240 2.6 15,258,012 2. Operating expenses 1,919,880 0.3 2,149,593 0.3 Administrative expenses 1,929,551 0.3 1,746,534 0.3 Research and development expenses 7,004,155 1.1 6,487,229 1.0 Net operating income 7,004,155 1.1 6,487,229 1.0 Non-operating income and expenses 101,743 2 103,807,20 1.1 Profit 10,004,005 1,114 5 103,807,20 1.2 Other gains and losses 10,174 2 107,933 2 1.0 Profit <			2013	2013		
Cost of sales 616,263,087 97.4 593,444,892 97.5 Cross profit 16,359,685 2.6 15,257,428 2.5 Less: Unrealized profit from sales 16,359,240 2.6 15,258,012 2.5 Cross profit 16,359,240 2.6 15,258,012 2.5 Operating expenses 1,919,880 3 1,736,534 0.3 Administrative expenses 1,929,551 0.3 1,736,534 0.3 Research and development expenses 7,004,155 1.1 6,447,73 1.1 Net operating income 7,004,155 1.7 6,494,773 1.1 Net operating income and expenses 101,743 2 (132,495) 7 Profit of profit of associates and joint ventures accounted for using equity method 101,743 2 (132,495) 2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Profit before tax 2,402,211 0.0 2,402,211 0.0 2,422,853 0.4 P			Amount	%	Amount	%
Gross profit 16,359,685 2.6 15,257,428 2.5 Less: Unrealized profit from sales 445 - (5,84) - Gross profit 16,359,240 2.6 15,258,012 2.2 Operating expenses: Selling expenses 1,919,880 0.3 2,149,593 0.3 Administrative expenses 1,929,551 0.3 1,736,534 0.3 Research and development expenses 7,004,155 1.1 6,494,773 1.1 Net operating income 5,505,654 0.9 4,877,292 0.8 Non-operating income and expenses 101,743 - (102,945) - Other gains and losses 101,743 - (102,945) - Finance costs 101,743 - (107,983) - Other gains and losses 101,743 - (107,983) - Finance costs 101,743 - (102,983) - Other gains and losses 10,200 0.3 1,553,143 0.2	Net sales revenue	\$	632,622,772	100.0	608,702,320	100.0
Gross profit 16,359,685 2.6 15,257,428 2.5 Less: Unrealized profit from sales 445 - (5,84) - Gross profit 16,359,240 2.6 15,258,012 2.2 Operating expenses: Selling expenses 1,919,880 0.3 2,149,593 0.3 Administrative expenses 1,929,551 0.3 1,736,534 0.3 Research and development expenses 7,004,155 1.1 6,494,773 1.1 Net operating income 5,505,654 0.9 4,877,292 0.8 Non-operating income and expenses 101,743 - (102,945) - Other gains and losses 101,743 - (102,945) - Finance costs 101,743 - (107,983) - Other gains and losses 101,743 - (107,983) - Finance costs 101,743 - (102,983) - Other gains and losses 10,200 0.3 1,553,143 0.2	Cost of sales		616,263,087	97.4	593,444,892	97.5
Gross profit 16,359,240 2.6 15,258,012 2.5 Operating expenses 1,919,880 0.3 2,149,593 0.3 Administrative expenses 1,929,551 0.3 1,736,354 0.3 Research and development expenses 7,004,155 1.1 6,049,773 1.1 Net operating income 10,835,358 1.7 0,380,702 1.7 Net operating income and expenses 101,743 0. 4,877,292 0.8 Other gains and losses 101,743 0. (107,983) - Finance costs (119,435) 0. (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,413 0.2 Profit before tax 2,240,249 0. 2,248,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 7,55,820 0.1	Gross profit		16,359,685	2.6	15,257,428	2.5
Operating expenses 1,919,880 0.3 2,149,593 0.3 Administrative expenses 1,929,551 0.3 1,736,354 0.3 Administrative expenses 1,929,551 1.1 6,494,773 1.1 Research and development expenses 7,004,155 1.1 6,494,773 1.1 Net operating income 5,505,654 0.9 4,877,292 0.8 Non-operating income and expenses: 101,743 - (132,495) - Other gains and losses 101,743 - (132,495) - Finance costs 101,743 - (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment lose (4,849,469) 0.8 2,492 - Profit before tax 2,503,164 0.4 2,288,35 0.4 Profit before tax expense 535,267 0.1 765,870 0.1	Less: Unrealized profit from sales					
Selling expenses 1,919,880 0.3 2,149,593 0.3 Administrative expenses 1,292,551 0.3 1,736,354 0.3 Research and development expenses 7,004,155 1.1 6,494,773 1.1 Net operating income 10,853,586 1.7 10,380,720 1.7 Non-operating income and expenses 0,9 4,877,292 0.8 Non-operating income and expenses 101,743 - (132,495) - Other gains and losses 101,743 - (107,983) - Finance costs (119,435) - (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) 0.8 2,2492 - Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,879 0.1 Other com	Gross profit		16,359,240	2.6	15,258,012	2.5
Administrative expenses 1,929,551 0.3 1,736,354 0.3 Research and development expenses 7,004,155 1.1 6,494,773 1.1 Net operating income 5,505,654 0.9 4,877,292 0.8 Non-operating income and expenses 101,743 - (132,495) - Other gains and losses (119,435) - (107,983) - Finance costs (119,435) - (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) 0.8 (2,492) - - Total non-operating income and expenses (2,503,176) 0.4 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 2,352,667 0.1 765,870 0.1 Other comprehensive income, before tax, exchange differences on translation 1,051,125	Operating expenses:					
Research and development expenses 7,004,155 1.1 6,494,773 1.1 Net operating income 5,505,654 0.9 4,877,292 0.8 Non-operating income and expenses: 8 101,743 0.9 4,877,292 0.9 Other gains and losses 101,743 0.9 (103,2495) 0.9 Finance costs (119,435) 0.9 (107,983) 0.2 Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) (0.8) 2,492 -2 Total non-operating income and expenses 3,002,478 0.5 7,165,828 1.2 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 3,302,478 0.5 7,165,828 1.1 Other comprehensive income, before tax, exchange differences on translation 1,051,125 0.2 (1,184,910) 0.2 Other comprehensive income, before	Selling expenses		1,919,880	0.3	2,149,593	0.3
Net operating income 10.883,586 1.7 10,380,720 1.7 Non-operating income and expenses: 101,743 2 (132,495) 2 Pinance costs (119,435) 3 (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,49 0.3 1,553,143 0.2 Impairment loss (4,849,469) (0.8) 2,492 - Impairment loss (2,503,176) (0.4) 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit Profit 2,467,211 0.4 2,39,988 1.2 Other comprehensive income, before tax, exchange differences on translation 1,051,125 0.2 (1,184,910) 0.2 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 - 1,287,262 0.2 Share of other comprehensi	Administrative expenses		1,929,551	0.3	1,736,354	0.3
Net operating income 5,505,654 0.9 4,877,292 0.8 Non-operating income and expenses: 101,743 - (132,495) - Other gains and losses (119,435) - (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (2,503,176) 0.0 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit before tax 2,467,211 0.4 2,288,336 0.4 Profit before tax expense 535,267 0.1 765,870 0.1 Other comprehensive income 1,051,125 0.2 (1,184,910) 0.2 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 0.1 1,787,262 0.2 Other comprehensive income before tax, actuarial gains (losses) on defi	Research and development expenses		7,004,155	1.1	6,494,773	1.1
Non-operating income and expenses: Other gains and losses 101,743 - (132,495) - (132,495) - (132,495) - (132,495) - (132,495) - (132,495) - (132,495) - (132,495) - (132,495) - (132,495) - (137,983) - (137,983) - (137,983) - (137,983) - (137,983) - (137,983) - (137,983) - (137,983) - (233,176) - (0.4) - (2.492) <th< td=""><td></td><td></td><td>10,853,586</td><td>1.7</td><td>10,380,720</td><td>1.7</td></th<>			10,853,586	1.7	10,380,720	1.7
Other gains and losses 101,743 - (132,495) - Finance costs (119,435) - (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) (0.8) (2,492) - Total non-operating income and expenses (2,503,176) (0.4) 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit 2,467,211 0.4 6,399,958 1.1 Other comprehensive income, before tax, exchange differences on translation 1,051,125 0.2 (1,184,910) (0.2) Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 - (136,331) - Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) <td>Net operating income</td> <td></td> <td>5,505,654</td> <td>0.9</td> <td>4,877,292</td> <td>0.8</td>	Net operating income		5,505,654	0.9	4,877,292	0.8
Finance costs (119,435) - (107,983) - Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) (0.8) (2,492) - Total non-operating income and expenses (2,503,176) (0.4) 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit 2,467,211 0.4 6,399,958 1.1 Other comprehensive income, before tax, exchange differences on translation 1,051,125 0.2 (1,184,910) (0.2) Other comprehensive income, before tax, available-for-sale financial assets (756,535) (0.1) 1,787,262 0.2 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 - (136,331) - Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method	Non-operating income and expenses:					
Other income 700,636 0.1 978,363 0.2 Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) (0.8) (2,492) - Total non-operating income and expenses (2,503,176) (0.4) 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit 0,467,211 0.4 6,399,958 1.1 Other comprehensive income, before tax, exchange differences on translation Other comprehensive income, before tax, available-for-sale financial assets (756,535) (0.1) 1,787,262 0.2 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 - (136,331) - Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income (10,681) - 213,156 -	Other gains and losses		101,743	-	(132,495)	-
Share of profit of associates and joint ventures accounted for using equity method 1,663,349 0.3 1,553,143 0.2 Impairment loss (4,849,469) (0.8) (2,492) - Total non-operating income and expenses (2,503,176) (0.4) 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit 2,467,211 0.4 6,399,958 1.1 Other comprehensive income, before tax, exchange differences on translation 1,051,125 0.2 (1,184,910) (0.2) Other comprehensive income, before tax, available-for-sale financial assets (756,535) (0.1) 1,787,262 0.2 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 - (136,331) - Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income (10,681) - 213,156 - Comprehensive income 3,160,663 0.5	Finance costs		(119,435)	-	(107,983)	-
Impairment loss	Other income		700,636	0.1	978,363	0.2
Total non-operating income and expenses (2,503,176) (0.4) 2,288,536 0.4 Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit 2,467,211 0.4 6,399,958 1.1 Other comprehensive income. Other comprehensive income, before tax, exchange differences on translation Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 1,051,125 0.2 (1,184,910) (0.2) Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 14,303 - (136,331) - Less: income tax relating to components of other comprehensive income 373,878 - (246,235) - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1,1 Earnings per share: \$ 0,57 1,47	Share of profit of associates and joint ventures accounted for using equity method		1,663,349	0.3	1,553,143	0.2
Profit before tax 3,002,478 0.5 7,165,828 1.2 Less: tax expense 535,267 0.1 765,870 0.1 Profit 2,467,211 0.4 6,399,958 1.1 Other comprehensive income. Other comprehensive income, before tax, exchange differences on translation Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 1,051,125 0.2 (1,184,910) (0.2) Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income 10,681 - 213,156 - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income 3,160,663 0.5 6,406,588 1,1 Earnings per share: Basic net income per share 1,47 0.57 1,47	Impairment loss		(4,849,469)	(0.8)	(2,492)	
Comprehensive income tax relating to components of other comprehensive income tax relating tax	Total non-operating income and expenses		(2,503,176)	(0.4)	2,288,536	0.4
Profit 2,467,211 0.4 6,399,958 1.1 Other comprehensive income. Other comprehensive income, before tax, exchange differences on translation Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 1,051,125 0.2 (1,184,910) (0.2) Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans 14,303 - (136,331) - Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income (10,681) - 213,156 - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: \$ 0,57 1.47	Profit before tax		3,002,478	0.5	7,165,828	1.2
Other comprehensive income: Other comprehensive income, before tax, exchange differences on translation Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method Less: income tax relating to components of other comprehensive income Other comprehensive income, net Comprehensive income Earnings per share: Basic net income per share State of the comprehensive income into the comprehensive income of the comprehensive income into the comprehensive income of the comprehensive income	Less: tax expense		535,267	0.1	765,870	0.1
Other comprehensive income, before tax, exchange differences on translation Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method Less: income tax relating to components of other comprehensive income Other comprehensive income, net Comprehensive income Earnings per share: Basic net income per share Other comprehensive income, before tax, exchange differences on translation 1,051,125 0.2 (1,184,910) (0.2) (756,535) (0.1) 1,787,262 0.2 (136,331) - (136,331) - (246,235) - (246,235) - (10,681)	Profit		2,467,211	0.4	6,399,958	1.1
Other comprehensive income, before tax, available-for-sale financial assets Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method Less: income tax relating to components of other comprehensive income Other comprehensive income, net Comprehensive income Earnings per share: Basic net income per share (756,535) (0.1) 1,787,262 0.2 (136,331) - (136,331) - (246,235) -	Other comprehensive income:					
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method Less: income tax relating to components of other comprehensive income Other comprehensive income, net Comprehensive income Earnings per share: Basic net income per share 14,303 - (136,331)	Other comprehensive income, before tax, exchange differences on translation		1,051,125	0.2	(1,184,910)	(0.2)
benefit plans 14,303 - (136,331) - Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income (10,681) - 213,156 - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: Basic net income per share \$ 0.57 1.47	Other comprehensive income, before tax, available-for-sale financial assets		(756,535)	(0.1)	1,787,262	0.2
Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income (10,681) - 213,156 - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: \$ 0.57 1.47	Other comprehensive income, before tax, actuarial gains (losses) on defined					
ventures accounted for using equity method 373,878 - (246,235) - Less: income tax relating to components of other comprehensive income (10,681) - 213,156 - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: \$ 0.57 1.47	benefit plans		14,303	-	(136,331)	-
Less: income tax relating to components of other comprehensive income (10,681) - 213,156 - Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: \$ 0.57 1.47	Share of other comprehensive income of subsidiaries, associates and joint					
Other comprehensive income, net 693,452 0.1 6,630 - Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: \$ 0.57 1.47	ventures accounted for using equity method		373,878	-	(246,235)	-
Comprehensive income \$ 3,160,663 0.5 6,406,588 1.1 Earnings per share: \$ 0.57 1.47	Less: income tax relating to components of other comprehensive income		(10,681)		213,156	
Earnings per share: Basic net income per share \$ 0.57 1.47	Other comprehensive income, net		693,452	0.1	6,630	
Basic net income per share \$	Comprehensive income	\$	3,160,663	<u>0.5</u>	6,406,588	<u>1.1</u>
Basic net income per share \$	Earnings per share:					<u></u>
		\$_		0.57		1.47
		\$			· · · · · · · · · · · · · · · · · · ·	1.44

Statements of Changes in Equity For the years ended December 31, 2013 and 2012 (expressed in thousands of New Taiwan dollars)

	Retained earnings										
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses)on Available-for-sale financial assets	Total other equity interest	Treasury shares	Total equity
Balance on January 1, 2012	\$ 44,002,554	15,889,855	13,878,611	4,825,698	36,260,450	54,964,759	(1,234,125)	(7,286,718)	(8,520,843)	(881,247)	105,455,078
Appropriation and distribution of retained earnings (note 1):											
Legal reserve appropriated	-	-	1,101,468	-	(1,101,468)	-	-	-	_	-	-
Special reserve appropriated	-	-	-	3,887,320	(3,887,320)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(6,175,351)	(6,175,351)	-	-	-	-	(6,175,351)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	1,299	-	-	(3,609)	(3,609)	-	-	-	-	(2,310)
Changes in equity of associates and joint ventures accounted for using equity method	-	2,661	-	-	-	-	-	-	-	-	2,661
Issuance of shares for employee share options exercised	123,972	158,985	-	-	-	-	-	-	-	-	282,957
Adjustments of capital surplus for the Company's cash dividends received by subsidiaries	-	70,010					<u> </u>				70,010
	44,126,526	16,122,810	14,980,079	8,713,018	25,092,702	48,785,799	(1,234,125)	(7,286,718)	(8,520,843)	(881,247)	99,633,045
Profit for the year ended December 31, 2012	-	-	-	-	6,399,958	6,399,958	-	-	-	-	6,399,958
Other comprehensive income					(131,816)	(131,816)	(1,900,141)	2,038,587	138,446		6,630
Comprehensive income					6,268,142	6,268,142	(1,900,141)	2,038,587	138,446		6,406,588
Balance on January 1, 2013	\$ 44,126,526	16,122,810	14,980,079	8,713,018	31,360,844	55,053,941	(3,134,266)	(5,248,131)	(8,382,397)	(881,247)	106,039,633
Appropriation and distribution of retained earnings (note 2):											
Legal reserve appropriated	-	-	641,103	-	(641,103)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	105,707	(105,707)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(4,384,186)	(4,384,186)	-	-	-	-	(4,384,186)
Purchase of treasury share	-	-	-	-	-	-	-	-	-	(1,126,478)	(1,126,478)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	22,330	-	-	(8,878,875)	(8,878,875)	(11,538)	(96)	(11,634)	-	(8,868,179)
Changes in equity of associates and joint ventures accounted for using equity method	-	(10,754)	-	-	(4,196)	(4,196)	-	-	-	-	(14,950)
Issuance of shares for employee share options exercised	7,941	8,338	-	-	-	-	-	-	-	-	16,279
Adjustments of capital surplus for the Company's cash dividends received by subsidiaries	-	50,363	_	_	-	-	-	_	-	-	50,363
·	44,134,467	16,193,087	15,621,182	8,818,725	17,346,777	41,786,684	(3,145,804)	(5,248,227)	(8,394,031)	(2,007,725)	91,712,482
Profit for the year ended December 31, 2013	-	-		-	2,467,211	2,467,211	-	-	<u> </u>	-	2,467,211
Other comprehensive income	-	-	-	-	6,939	6,939	1,299,130	(612,617)	686,513	-	693,452
Comprehensive income	-				2,474,150	2,474,150	1,299,130	(612,617)	686,513		3,160,663
Balance on December 31, 2013	\$ 44,134,467	16,193,087	15,621,182	8,818,725	19,820,927	44,260,834	(1,846,674)	(5,860,844)	<u>(7,707,518</u>)	(2,007,725)	94,873,145

Note 1: Directors' and supervisors remuneration amounting to \$97,500 and employee bonuses amounting to \$1,402,500 were recognized in the 2011 statement of comprehensive income. Note 2: Directors' and supervisors remuneration amounting to \$56,545 and employee bonuses amounting to \$816,440 were recognized in the 2012 statement of comprehensive income.

See accompanying notes to the parent company only financial reports.

Statements of Cash Flows

For the years ended December 31, 2013 and 2012 (expressed in thousands of New Taiwan dollars)

		2013	2012
Cash flows from (used in) operating activities: Profit before tax	Φ	3,002,478	7 165 929
Adjustments:	\$	3,002,476	7,165,828
Depreciation and amortization		680,171	578,164
Increase (decrease) in allowances for uncollectible accounts		26,911	(9,856)
Interest expense		119,435	107,983
Interest income		(139,114)	(284,968)
Dividends income		(127,910)	(149,245)
Share of loss (profit) of subsidiaries associates and joint ventures accounted for		(127,510)	(11),213)
using equity method		(1,663,349)	(1,553,143)
Gain on disposal of investments		(633,911)	(72,214)
Impairment loss on financial assets		4,849,469	2,492
Adjustments to reconcile profit		3,111,702	(1,380,787)
Changes in operating assets and liabilities:		0,111,702	(1,000,707)
Changes in operating assets:			
Changes in financial assets at fair value through profit or loss		6,467	80,635
Decrease (increase) in notes and accounts receivable		(23,942,137)	(25,353,178)
Decrease (increase) in inventories		1,918,981	(6,262,361)
Decrease (increase) in other current assets		(68,961)	(142,983)
Decrease (increase) in other receivable		(25,986)	(9,711)
Total changes in operating assets		(22,111,636)	(31,687,598)
Changes in operating liabilities:			
Increase (decrease) in notes and accounts payable		2,354,092	23,339,045
Increase (decrease) in other payable		2,288,893	(1,752,362)
Increase (decrease) in provisions		(359,491)	(315,725)
Increase (decrease) in unearned revenue		178,840	(1,387,423)
Increase (decrease) in other current liabilities		43,641	(17,782)
Other		43,371	(42,030)
Total changes in operating liabilities		4,549,346	19,823,723
Total changes in operating assets and liabilities		(17,562,290)	(11,863,875)
Total adjustments		(14,450,588)	(13,244,662)
Cash flows from (used in) operations		(11,448,110)	(6,078,834)
Interest received		147,615	302,853
Dividends received		1,208,090	325,944
Interest paid		(93,112)	(106,152)
Income taxes paid		(788,787)	(672,942)
Net cash flows from (used in) operating activities		(10,974,304)	(6,229,131)
Cash flows from (used in) investing activities:			
Acquisition of investments accounted for using equity method and available-for-sale		(45.044.000)	(7.12 0.020)
financial assets		(17,311,303)	(7,138,830)
Increase in non-current assets classified as held for sale		(4,052,535)	-
Proceeds from disposal of investments accounted for using equity method and		010 (01	(20, (7)
available-for sale financing assets		912,601	639,676
Proceeds from capital reduction of investments and distribution from investees after		217 222	71.744
completion of liquidation		215,323	71,744
Acquisition of property, plant and equipment		(102,493)	(76,860)
Decrease (increase) in other receivable due from related parties		292,066	(491,230)
Acquisition of intangible assets		(394,213) 8,634	(541,551)
Other Net cash flows from (used in) investing activities		(20,431,920)	<u>2,439</u> (7,534,612)
rect cash hows from (used iii) investing activities		(20,431,720)	(1,334,012)

Increase (decrease) in short-term borrowings	15,944,540	14,755,020
Proceeds from long-term borrowings	12,800,000	-
Cash dividends paid	(4,384,186)	(6,175,351)
Exercise of employee share options	16,279	282,957
Payments to acquire treasury shares	(1,126,478)	-
Other	(246)	(14)
Net cash flows from (used in) financing activities	23,249,909	8,862,612
Net decrease in cash and cash equivalents	(8,156,315)	(4,901,131)
Cash and cash equivalents at beginning of period	18,322,054	23,223,185
Cash and cash equivalents at end of period	\$ <u>10,165,739</u>	<u>18,322,054</u>