

**SONIX TECHNOLOGY CO., LTD.**  
**CONSOLIDATED BALANCE SHEETS**  
**December, 31, 2013, December, 31, 2012 and January, 01, 2012**  
**(Reviewed) (In Thousands of New Taiwan Dollars, Except Par Value)**

Item	12, 31, 2013	12, 31, 2012	01, 01, 2012	Item	12, 31, 2013	12, 31, 2012	01, 01, 2012
Assets	Amount	Amount	Amount	Liabilities & Equity	Amount	Amount	Amount
<b>Current Assets</b>				<b>Current Liabilities</b>			
Cash and cash equivalents	\$ 1,012,860	\$ 801,616	\$ 938,923	Account & notes payable	\$ 239,106	\$ 281,204	\$ 181,136
Available-for-sale financial assets - current	169,868	514,953	544,548	Other payables	232,721	217,992	225,183
Debt investments with no active market	1,080,226	972,741	631,000	Current tax liabilities	78,107	58,901	46,386
Accounts & Notes receivable	486,594	410,063	369,713	Other current liabilities	<u>5,706</u>	<u>8,075</u>	<u>5,200</u>
Inventories	294,364	285,931	318,248	<b>Total current liabilities</b>	<u>555,640</u>	<u>566,172</u>	<u>457,905</u>
Other current assets	<u>47,539</u>	<u>36,378</u>	<u>42,947</u>	<b>Non-current liabilities</b>			
<b>Total Current Assets</b>	<u>3,091,451</u>	<u>3,021,682</u>	<u>2,845,379</u>	Provision-non-current	7,833	9,111	9,281
<b>5</b>				Deferred income tax liabilities	968	-	25
Financial assets measured at cost - non-current	34	34	34	Accrued pension liabilities	20,590	24,934	25,130
Investments accounted for using equity method	46,895	22,498	25,385	Guarantee deposit	<u>54,793</u>	<u>47,292</u>	<u>38,489</u>
Property, plant & equipments	472,408	458,858	460,705	Total Non-current liabilities	<u>84,184</u>	<u>81,337</u>	<u>72,925</u>
Investment property-net	199,276	208,813	213,025	<b>Total liabilities</b>	<u>639,824</u>	<u>647,509</u>	<u>530,830</u>
Intangible assets	64,044	73,118	65,860	<b>Equity</b>			
Deferred income tax assets	30,843	108,792	169,723	Share Capital	<u>1,678,770</u>	<u>1,678,770</u>	<u>1,678,770</u>
Refundable deposit	<u>5,875</u>	<u>5,111</u>	<u>5,361</u>	Capital Surplus	<u>62,661</u>	<u>62,661</u>	<u>62,661</u>
<b>Total non-current assets</b>	<u>819,375</u>	<u>877,224</u>	<u>940,093</u>	Retained Earnings			
				-Legal reserve	835,545	781,758	726,031
				-Special reserve	228	-	12,816
				-Unappropriate earnings	701,414	741,519	784,607
				Total retained earnings	<u>1,537,187</u>	<u>1,523,277</u>	<u>1,523,454</u>
				Other Equity	<u>( 7,616)</u>	<u>( 13,311)</u>	<u>( 10,243)</u>
				<b>Total Equity</b>	<u>3,271,002</u>	<u>3,251,397</u>	<u>3,254,642</u>
<b>Total Assets</b>	<u>\$ 3,910,826</u>	<u>\$ 3,898,906</u>	<u>\$ 3,785,472</u>	<b>Total Liabilities &amp; equity</b>	<u>\$ 3,910,826</u>	<u>\$ 3,898,906</u>	<u>\$ 3,785,472</u>

**SONIX TECHNOLOGY CO., LTD.**  
**CONSOLIDATED STATEMENTS OF INCOME**  
**FOR THE TWELVE MONTH ENDED December 2013 and December 2012**  
(Expressed in Thousands of New Taiwan Dollars, Except Net Income Per Share)  
(Reviewed)

	From January 1 <sup>st</sup> to December 30 <sup>th</sup>			
	2013		2012	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
OPERATING REVENUE	\$3,642,339	100	\$3,541,744	100
OPERATING COST	<u>2,098,590</u>	<u>58</u>	<u>2,011,051</u>	<u>57</u>
GROSS PROFIT	<u>1,543,749</u>	<u>42</u>	<u>1,530,693</u>	<u>43</u>
OPERATING EXPENSE				
Selling and marketing expenses	71,804	2	77,775	2
General and administrative	115,112	3	103,149	3
Research and development	<u>740,913</u>	<u>20</u>	<u>703,165</u>	<u>20</u>
Total operating expenses	<u>927,829</u>	<u>25</u>	<u>884,089</u>	<u>25</u>
PROFIT FROM OPERATIONS	<u>615,920</u>	<u>17</u>	<u>646,604</u>	<u>18</u>
NONOPERATING INCOME AND GAINS				
Interest Income	20,558	1	16,741	1
Rent income	9,193	-	11,531	-
Other income	9,841	-	8,902	-
Share of the profit or loss of associates and joint ventures	(5,786)	-	(2,669)	-
Gain on disposal of investments	10,172		945	-
Exchange gain-net	15,565	-	-	-
Exchange loss-net	-	-	(18,965)	-
Other Expenses	<u>(1,938)</u>	<u>-</u>	<u>(1,563)</u>	<u>-</u>
Total non-operating income and expenses	<u>57,605</u>	<u>1</u>	<u>14,922</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	673,525	18	661,526	19
INCOME TAX EXPENSE	<u>(158,717)</u>	<u>(4)</u>	<u>(123,791)</u>	<u>(4)</u>
NET PROFIT	514,808	14	537,735	15
Exchange differences on translating foreign operations	8,606	-	(13,201)	-
Unrealized gain (loss) on available-for-sale financial assets	(3,574)	-	10,351	-
Actuarial gain arising from defined benefit plans	2,733	-	(705)	-
Share of other comprehensive income of associates	<u>663</u>	<u>-</u>	<u>(218)</u>	<u>-</u>

Other comprehensive income for the period, net of income tax	<u>8,428</u>	-	<u>(3,773)</u>	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD				
EARNINGS PER SHARE	<u>\$523,236</u>	<u>14</u>	<u>\$533,962</u>	<u>15</u>
Basic				
Diluted	\$3.07		\$ 3.20	
	\$2.98		\$ 3.10	

**SONIX TECHNOLOGY CO., LTD.**

Actuarial gain arising from defined benefit plans

**CONSOLIDATED STATEMENTS OF CASH FLOWS****FOR THE NINE MONTH ENDED December 2013 and December 2012****(Expressed in Thousands of New Taiwan Dollars)****(Reviewed)**

	<u>2013</u>	<u>2012</u>
Cash Flow in from Operating Activities	<u>541,339</u>	<u>754,956</u>
Cash Flow in from Investing Activities	<u>163,523</u>	<u>354,655</u>
Cash Flow out from Financing Activities	<u>(496,716)</u>	<u>(528,288)</u>
Effect of Exchange Rate Changes On The Balance Of Cash Held In Foreign Currencies	<u>3,098</u>	<u>(9,320)</u>
Net Increase(Decrease) in Cash and Cash equivalent	211,244	(137,307)
Cash and Cash equivalent, Beginning of Period	<u>801,616</u>	<u>938,923</u>
Cash and Cash equivalent, End of Period	<u>\$1,012,860</u>	<u>\$ 801,616</u>