

SONIX TECHNOLOGY CO., LTD.
CONSOLIDATED BALANCE SHEETS
March, 31, 2014, December, 31, 2013 and March, 31, 2013
(Reviewed) (In Thousands of New Taiwan Dollars, Except Par Value)

Item	03, 31, 2014	12, 31, 2013	03, 31, 2013	Item	03, 31, 2014	12, 31, 2013	03, 31, 2013
Assets	Amount	Amount	Amount	Liabilities & Equity	Amount	Amount	Amount
Current Assets				Current Liabilities			
Cash and cash equivalents	\$ 966,389	\$ 1,012,860	\$ 595,502	Account & notes payable	\$ 376,728	\$ 239,106	\$ 293,851
Available-for-sale financial assets - current	173,729	169,868	514,212	Other payables	227,656	232,721	209,496
Debt investments with no active market- current	1,255,610	1,080,226	1,186,580	Current tax liabilities	95,081	78,107	71,856
Accounts & Notes receivable	488,570	486,594	436,124	Other current liabilities	<u>5,029</u>	<u>5,706</u>	<u>9,714</u>
Inventories	423,381	294,364	380,622	Total current liabilities	<u>704,494</u>	<u>555,640</u>	<u>584,917</u>
Other current assets	<u>67,049</u>	<u>47,539</u>	<u>52,049</u>	Non-current liabilities			
Total Current Assets	<u>3,374,728</u>	<u>3,091,451</u>	<u>3,165,089</u>	Provision	8,219	7,833	9,558
Non-Current Assets				Deferred income tax liabilities	903	968	-
Financial assets measured at cost -noncurrent	34	34	4,834	Accrued pension liabilities	20,341	20,590	24,659
Investments accounted for using equity method	45,289	46,895	22,476	Guarantee deposit	<u>58,350</u>	<u>54,793</u>	<u>49,595</u>
Property, plant & equipments	470,871	472,408	458,228	Total Non-current liabilities	<u>87,813</u>	<u>84,184</u>	<u>83,812</u>
Investment property-net	198,764	199,276	208,700	Total liabilities	<u>792,307</u>	<u>639,824</u>	<u>668,729</u>
Intangible assets	60,863	64,044	69,104	Equity			
Deferred income tax assets	32,118	30,843	102,019	Share Capital	<u>1,678,770</u>	<u>1,678,770</u>	<u>1,678,770</u>
Refundable deposit	<u>5,993</u>	<u>5,875</u>	<u>5,207</u>	Capital Surplus	<u>62,661</u>	<u>62,661</u>	<u>62,661</u>
Total non-current assets	<u>813,932</u>	<u>819,375</u>	<u>870,568</u>	Retained Earnings			
				-Legal reserve	835,545	835,545	781,758
				-Special reserve	228	228	228
				Unappropriate earnings	818,242	701,414	852,277
				Total retained earnings	<u>1,654,015</u>	<u>1,537,187</u>	<u>1,634,263</u>
				Other Equity	907	(7,616)	(8,766)
				Total Equity	<u>3,396,353</u>	<u>3,271,002</u>	<u>3,366,928</u>
Total Assets	<u>\$4,188,660</u>	<u>\$ 3,910,826</u>	<u>\$ 4,035,657</u>	Total Liabilities & equity	<u>\$ 4,188,660</u>	<u>\$ 3,910,826</u>	<u>\$ 4,035,657</u>

SONIX TECHNOLOGY CO., LTD.
CONSOLIDATED STATEMENTS OF INCOME
FOR THE THREE MONTH ENDED MARCH 31 2014 AND 2013
(Expressed in Thousands of New Taiwan Dollars, Except Net Income Per Share)
(Reviewed)

	As of March 31			
	2014		2013	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
OPERATING REVENUE	\$ 789,486	100	\$ 776,286	100
OPERATING COST	<u>455,900</u>	<u>58</u>	<u>450,676</u>	<u>58</u>
GROSS PROFIT	<u>333,586</u>	<u>42</u>	<u>325,610</u>	<u>42</u>
OPERATING EXPENSE				
Selling and marketing expenses	16,078	2	15,573	2
General and administrative	27,078	3	24,770	3
Research and development	<u>175,420</u>	<u>22</u>	<u>169,522</u>	<u>22</u>
Total operating expenses	<u>218,576</u>	<u>27</u>	<u>209,865</u>	<u>27</u>
PROFIT FROM OPERATIONS	<u>115,010</u>	<u>15</u>	<u>115,745</u>	<u>15</u>
NONOPERATING INCOME AND GAINS				
Interest Income	5,242	1	5,122	<u>1</u>
Rent income	2,585	-	2,868	-
Other income	2,223	-	2,346	-
Share of the profit or loss of associates and joint ventures	(1,606)	-	(22)	-
Exchange gain-net	10,838	1	8,872	1
Other Expenses	<u>(462)</u>	-	<u>(326)</u>	-
Total non-operating income and expenses	<u>18,820</u>	<u>2</u>	<u>18,860</u>	<u>2</u>
PROFIT BEFORE INCOME TAX	\$133,830	17	\$134,605	17
INCOME TAX EXPENSE	<u>(17,002)</u>	<u>(2)</u>	<u>(23,619)</u>	<u>(3)</u>
NET PROFIT	<u>116,828</u>	<u>15</u>	<u>110,986</u>	<u>14</u>
OTHER COMPREHENSIVE INCOME & EXPENSES				
Exchange differences on translating foreign operations	4,662	1	5,286	1
Unrealized gain (loss) on available-for-sale financial assets	<u>3,861</u>	-	<u>(741)</u>	-
Other comprehensive income for the period, net of income tax	<u>8,523</u>	<u>1</u>	<u>4,545</u>	<u>1</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$125,351</u>	<u>16</u>	<u>\$115,531</u>	<u>15</u>
EARNINGS PER SHARE				
Basic	<u>\$ 0.70</u>		<u>\$ 0.66</u>	
Diluted	<u>\$ 0.68</u>		<u>\$ 0.65</u>	

SONIX TECHNOLOGY CO., LTD.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTH ENDED March 31 2014 AND 2013
(Expressed in Thousands of New Taiwan Dollars)
(Reviewed)

	<u>2014</u>	<u>2013</u>
Cash Flow in from Operating Activities	<u>134,605</u>	<u>13,282</u>
Cash Flow out from Investing Activities	<u>(187,154)</u>	<u>(224,632)</u>
Cash Flow in from Financing Activities	<u>3,196</u>	<u>2,693</u>
Effect of Exchange Rate Changes On The Balance Of Cash Held In Foreign Currencies	<u>2,882</u>	<u>2,543</u>
Net Increase(Decrease) in Cash and Cash equivalent	(46,471)	(206,114)
Cash, Beginning of Period	<u>1,012,860</u>	<u>801,616</u>
Cash, End of Period	<u>\$ 966,389</u>	<u>\$ 595,502</u>