

SONIX TECHNOLOGY CO., LTD.
CONSOLIDATED BALANCE SHEETS
March, 31, 2015, December, 31, 2014 and March, 31, 2014

(Reviewed) (In Thousands of New Taiwan Dollars, Except Par Value)

Item	03, 31, 2015	12, 31, 2014	03, 31, 2014	Item	03, 31, 2015	12, 31, 2014	03, 31, 2014
Assets	Amount	Amount	Amount	Liabilities & Equity	Amount	Amount	Amount
Current Assets				Current Liabilities			
Cash and cash equivalents	\$ 860,915	\$ 669,279	\$ 966,389	Accounts & notes payable	\$ 246,228	\$ 276,101	\$ 376,728
Available-for-sale financial assets - current	125,760	127,608	173,729	Other payables	204,694	228,672	227,656
Debt investments with no active market- current	1,262,423	1,440,383	1,255,610	Current tax liabilities	55,865	42,076	95,081
Accounts & Notes receivable	378,852	441,468	488,570	Other current liabilities	2,124	4,814	5,029
Inventories NET	474,185	412,221	423,381	Total current liabilities	<u>508,911</u>	<u>551,663</u>	<u>704,494</u>
Other current assets	62,323	63,101	67,049	Non-current liabilities			
Total Current Assets	<u>3,164,458</u>	<u>3,154,060</u>	<u>3,374,728</u>	Provision	8,928	8,543	8,219
Non-Current Assets				Deferred income tax liabilities	399	2,537	903
Financial assets measured at cost -noncurrent	34	34	34	Accrued pension liabilities	17,877	18,098	20,341
Investments accounted for using equity method	11,718	13,057	45,289	Guarantee deposit	60,027	60,947	58,350
Property, plant & equipments	455,601	453,029	470,871	Total Non-current liabilities	<u>87,231</u>	<u>90,125</u>	<u>87,813</u>
Investment property	196,117	197,286	198,764	Total liabilities	<u>596,142</u>	<u>641,788</u>	<u>792,307</u>
Intangible assets	67,963	59,245	60,863	Equity			
Deferred income tax assets	33,948	32,706	32,118	Share Capital	1,678,770	1,678,770	1,678,770
Refundable deposit	7,310	7,452	5,993	Capital Surplus	62,661	62,661	62,661
Total non-current assets	<u>772,691</u>	<u>762,809</u>	<u>813,932</u>	Retained Earnings			
				-Legal reserve	887,026	887,026	835,545
				-Special reserve	7,616	7,616	228
				Unappropriate earnings	702,537	631,096	818,242
				Total retained earnings	<u>1,597,179</u>	<u>1,525,738</u>	<u>1,654,015</u>
				Other Equity	2,397	7,912	907
				Total Equity	<u>3,341,007</u>	<u>3,275,081</u>	<u>3,396,353</u>
Total Assets	<u>\$3,937,149</u>	<u>\$ 3,916,869</u>	<u>\$ 4,188,660</u>	Total Liabilities & equity	<u>\$ 3,937,149</u>	<u>\$ 3,916,869</u>	<u>\$ 4,188,660</u>

SONIX TECHNOLOGY CO., LTD.
CONSOLIDATED STATEMENTS OF INCOME
FOR THE THREE MONTH ENDED MARCH 31 2015 AND 2014
(Expressed in Thousands of New Taiwan Dollars, Except Net Income Per Share)
(Reviewed)

	As of March 31			
	2015		2014	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
OPERATING REVENUE	\$ 707,982	100	\$ 789,486	100
OPERATING COST	<u>403,419</u>	<u>57</u>	<u>455,900</u>	<u>58</u>
GROSS PROFIT	<u>304,563</u>	<u>43</u>	<u>333,586</u>	<u>42</u>
OPERATING EXPENSE				
Selling and marketing expenses	16,671	2	16,078	2
General and administrative	27,827	4	27,078	3
Research and development	<u>178,360</u>	<u>25</u>	<u>175,420</u>	<u>22</u>
Total operating expenses	<u>222,858</u>	<u>31</u>	<u>218,576</u>	<u>27</u>
PROFIT FROM OPERATIONS	<u>81,705</u>	<u>12</u>	<u>115,010</u>	<u>15</u>
NONOPERATING INCOME AND GAINS				
Interest Income	4,961	1	5,242	<u>1</u>
Rent income	2,598	-	2,585	-
Other income	1,421	-	2,223	-
Share of the profit or loss of associates and joint ventures	(1,339)	-	(1,606)	-
Exchange gain-net	(6,802)	<u>(1)</u>	10,838	1
Other Expenses	<u>(245)</u>	-	<u>(462)</u>	-
Total non-operating income and expenses	<u>594</u>	-	<u>18,820</u>	<u>2</u>
PROFIT BEFORE INCOME TAX	\$82,299	12	\$133,830	17
INCOME TAX EXPENSE	<u>10,858</u>	<u>2</u>	<u>17,002</u>	<u>2</u>
NET PROFIT	<u>71,441</u>	<u>10</u>	<u>116,828</u>	<u>15</u>
OTHER COMPREHENSIVE INCOME & EXPENSES				
Exchange differences on translating foreign operations	(3,667)	<u>(1)</u>	4,662	1
Unrealized gain (loss) on available-for-sale financial assets	(1,848)	-	<u>3,861</u>	-
Other comprehensive income for the period, net of income tax	<u>(5,515)</u>	<u>(1)</u>	<u>8,523</u>	<u>1</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$65,926</u>	<u>9</u>	<u>\$125,351</u>	<u>16</u>
EARNINGS PER SHARE				
Basic	<u>\$ 0.43</u>		<u>\$ 0.70</u>	
Diluted	<u>\$ 0.42</u>		<u>\$ 0.68</u>	

SONIX TECHNOLOGY CO., LTD.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTH ENDED March 31 2015 AND 2014
(Expressed in Thousands of New Taiwan Dollars)
(Reviewed)

	<u>2015</u>	<u>2014</u>
Cash Flow in from Operating Activities	<u>47,463</u>	<u>134,605</u>
Cash Flow in (out) from Investing Activities	<u>146,055</u>	<u>(187,154)</u>
Cash Flow in from Financing Activities	<u>148</u>	<u>3,196</u>
Effect of Exchange Rate Changes On The Balance Of Cash Held In Foreign Currencies	<u>(2,030)</u>	<u>2,882</u>
Net Increase(Decrease) in Cash and Cash equivalent	191,636	(46,471)
Cash, Beginning of Period	<u>669,279</u>	<u>1,012,860</u>
Cash, End of Period	<u>\$ 860,915</u>	<u>\$ 966,389</u>