

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2015, DECEMBER 31, 2014, AND JUNE 30, 2014
(In Thousands of New Taiwan Dollars)

Item	06, 30, 2015 (Reviewed)	12, 31, 2014 (Audited after Restated)	06, 30, 2014 (Reviewed)	Item	06, 30, 2015 (Reviewed)	12, 31, 2014 (Audited after Restated)	06, 30, 2014 (Reviewed)
Assets	Amount	Amount	Amount	Liabilities & Equity	Amount	Amount	Amount
Current Assets				Current Liabilities			
Cash and cash equivalents	\$ 1,202,528	\$ 669,279	\$ 1,203,559	Notes and accounts payable	\$309,200	\$ 276,101	\$282,284
Available-for-sale financial assets - current	115,140	127,608	94,710	Other payables	781,766	228,672	802,145
Debt investments with no active market	1,001,633	1,440,383	1,111,872	Current Income tax liabilities	33,339	42,076	43,199
Notes and accounts receivable, net	543,624	441,468	570,768	Other current liabilities	<u>1,674</u>	<u>4,814</u>	<u>6,379</u>
Inventories	463,952	412,221	398,640	Total current liabilities	<u>1,125,979</u>	<u>551,663</u>	<u>1,134,007</u>
Other current assets	<u>54,725</u>	<u>63,101</u>	<u>54,967</u>	Non-current liabilities			
Total Current Assets	<u>3,381,602</u>	<u>3,154,060</u>	<u>3,434,516</u>	Provisions-non-current	9,313	8,543	8,605
Non-Current Assets				Deferred tax liabilities	396	2,537	324
Financial assets carried at cost - noncurrent	34	34	34	Accrued pension liabilities	17,652	18,098	20,104
Investments accounted for using equity method	11,923	13,057	44,259	Guarantee deposit received	<u>61,163</u>	<u>60,947</u>	<u>56,483</u>
Property, plant & equipment	454,341	453,029	467,459	Total Non-current liabilities	<u>88,524</u>	<u>90,125</u>	<u>85,516</u>
Investment property , net	195,081	197,286	197,491	Total liabilities	<u>1,214,503</u>	<u>641,788</u>	<u>1,219,523</u>
Intangible assets	63,160	59,245	61,219	Equity			
Deferred tax assets	34,252	32,706	32,977	Share Capital	<u>1,678,770</u>	<u>1,678,770</u>	<u>1,678,770</u>
Refundable deposit	<u>7,276</u>	<u>7,452</u>	<u>6,577</u>	Capital Surplus	<u>62,661</u>	<u>62,661</u>	<u>62,661</u>
Total non-current assets	<u>766,067</u>	<u>762,809</u>	<u>810,016</u>	Retained Earnings			
				Legal reserve	939,474	887,026	887,026
				Special reserve	228	7,616	7,616
				Unappropriated earnings	<u>253,527</u>	<u>631,096</u>	<u>392,864</u>
				Total retained earnings	<u>1,193,229</u>	<u>1,525,738</u>	<u>1,287,506</u>
				Other Equity	<u>(1,494)</u>	<u>7,912</u>	<u>(3,928)</u>
				Total Equity	<u>2,933,166</u>	<u>3,275,081</u>	<u>3,025,009</u>
Total Assets	\$ 4,147,669	\$ 3,916,869	\$ 4,244,532	Total Liabilities & equity	\$ 4,147,669	\$ 3,916,869	\$ 4,244,532

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE MONTHS AND THE SIX MONTH ENDED JUNE 30, 2015 AND
2014

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

(Reviewed, Not Audited)

	For the Three Months ended June 30				For the Six Months ended June 30			
	2015		2014		2015		2014	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
OPERATING REVENUE	\$949,044	100	\$1,021,915	100	\$1,657,026	100	\$1,811,401	100
OPERATING COSTS	<u>547,743</u>	<u>58</u>	<u>575,114</u>	<u>57</u>	<u>951,162</u>	<u>57</u>	<u>1,031,014</u>	<u>57</u>
GROSS PROFIT	<u>401,301</u>	<u>42</u>	<u>446,801</u>	<u>43</u>	<u>705,864</u>	<u>43</u>	<u>780,387</u>	<u>43</u>
OPERATING EXPENSES								
Selling and marketing expenses	19,410	2	17,822	2	36,081	2	33,900	2
General and administrative expenses	31,273	3	30,288	3	59,100	4	57,366	3
Research and development expenses	<u>201,000</u>	<u>21</u>	<u>199,864</u>	<u>19</u>	<u>379,360</u>	<u>23</u>	<u>375,284</u>	<u>21</u>
Total operating expenses	<u>251,683</u>	<u>26</u>	<u>247,974</u>	<u>24</u>	<u>474,541</u>	<u>29</u>	<u>466,550</u>	<u>26</u>
PROFIT FROM OPERATIONS	<u>149,618</u>	<u>16</u>	<u>198,827</u>	<u>19</u>	<u>231,323</u>	<u>14</u>	<u>313,837</u>	<u>17</u>
NON-OPERATING INCOME AND EXPENSES								
Interest Income	5,961	1	5,491	1	10,922	1	10,733	1
Rent income	2,732	-	2,573	-	5,330	-	5,158	-
Other income	2,119	-	2,180	-	3,540	-	4,403	-
Share of the profit or loss of associates and joint ventures	205	-	(1,030)	-	(1,134)	-	(2,636)	-
Exchange gain-net	(6,939)	(1)	(10,656)	(1)	(13,741)	(1)	182	-
Other Expenses	<u>(1,320)</u>	-	<u>(605)</u>	-	<u>(1,565)</u>	-	<u>(1,067)</u>	-
Total non-operating income and expenses	<u>2,758</u>	-	<u>(2,047)</u>	-	<u>3,352</u>	-	<u>16,773</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	152,376	16	196,780	19	234,675	14	330,610	18
INCOME TAX EXPENSE	<u>(19,119)</u>	<u>(2)</u>	<u>(26,082)</u>	<u>(2)</u>	<u>(29,977)</u>	<u>(2)</u>	<u>(43,084)</u>	<u>(2)</u>
NET PROFIT FOR THE PERIOD	<u>133,257</u>	<u>14</u>	<u>170,698</u>	<u>17</u>	<u>204,698</u>	<u>12</u>	<u>287,526</u>	<u>16</u>
OTHER COMPREHENSIVE INCOME								
Exchange differences on translating foreign operations	(3,272)	-	(5,292)	(1)	(6,939)	-	(630)	-
Unrealized gain (loss) on available-for-sale financial assets	<u>(619)</u>	-	<u>457</u>	-	<u>(2,467)</u>	-	<u>4,318</u>	-
Other comprehensive income for the period, net of income tax	<u>(3,891)</u>	-	<u>(4,835)</u>	(1)	<u>(9,406)</u>	-	<u>3,688</u>	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$129,366</u>	<u>14</u>	<u>\$165,863</u>	<u>16</u>	<u>\$195,292</u>	<u>12</u>	<u>\$291,214</u>	<u>16</u>
EARNINGS PER SHARE								
Basic	<u>\$ 0.79</u>		<u>\$ 1.02</u>		<u>\$ 1.22</u>		<u>\$ 1.71</u>	
Diluted	<u>\$ 0.77</u>		<u>\$ 1.00</u>		<u>\$ 1.19</u>		<u>\$ 1.68</u>	

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX MONTH ENDED JUNE 30, 2015 AND 2014
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Six Months ended June 30	
	<u>2015</u>	<u>2014</u>
Net cash generated from operating activities	<u>133,951</u>	<u>169,615</u>
Net cash generated from investing activities	<u>402,173</u>	<u>17,765</u>
Net cash generated from financing activities	<u>1,586</u>	<u>2,504</u>
Effect of Exchange Rate Changes On The Balance Of Cash Held In Foreign Currencies	<u>(4,461)</u>	<u>815</u>
Net Increase in Cash and Cash equivalent	533,249	190,699
Cash and Cash equivalent, beginning of period	<u>669,279</u>	<u>1,012,860</u>
Cash and Cash equivalent, end of the period	<u>\$ 1,202,528</u>	<u>\$1,203,559</u>