

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
March 31, 2013 and 2012 Dec 31, March 31, Jan 1.
(Reviewed, Not Audited)

(In Thousands of New Taiwan Dollars)

ASSETS	YR2013/3/31		YR2012/12/31		YR2012/3/31		YR2012/1/1		LIABILITIES AND SHAREHOLDERS' EQUITY	YR2013/3/31		YR2012/12/31		YR2012/3/31		YR2012/1/1	
	Amount	%	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%	Amount	%
CURRENT ASSETS									CURRENT LIABILITIES								
Cash and cash equivalents	\$ 5,036,442	47	\$ 4,771,348	45	\$ 5,485,011	43	\$ 5,117,365	36	Short-term loans	\$ -	-	\$ -	-	\$ 93,689	1	\$ 96,201	1
Notes receivable, net	3,901	-	5,684	-	34,134	-	21,811	-	Current financial liabilities at fair value								
Accounts receivable, net	1,445,851	13	1,561,544	15	1,832,955	14	2,674,617	19	through profit or loss	3,890	-	438	-	2,535	-	2,877	-
Account receivable - related parties, net	408,650	4	575,807	5	985,906	8	1,719,371	12	Notes payable	91,723	1	96,447	1	210,633	2	198,978	1
Other receivable	56,783	-	49,093	-	95,887	1	105,285	1	Accounts payable	1,292,887	12	1,316,652	12	1,822,337	14	2,882,550	20
Other receivable - related parties	57,320	-	52,551	1	56,437	-	47,153	-	Accounts payable - related parties	19,004	-	20,816	-	34,733	-	47,672	-
Inventories	388,357	4	326,340	3	609,513	5	767,097	5	Current tax liabilities	60,156	1	91,344	1	191,867	1	229,421	2
Prepaid expenses	188,979	2	199,216	2	197,381	2	196,667	2	Current provisions	916	-	5,362	-	11,331	-	62,834	1
Total Current Assets	7,586,283	70	7,541,583	71	9,297,224	73	10,649,366	75	Other payables - related parties	45,435	-	25,851	-	65,468	1	55,452	-
									Other payables	982,909	9	1,093,696	10	1,299,647	10	1,581,281	11
									Long - term bank loans - expected to be paid								
									within one year	119,430	1	1,007,307	10	980,959	8	894,874	6
									Other current liabilities	99,921	1	89,228	1	87,099	1	62,136	1
									Total Current Liabilities	2,716,271	25	3,747,141	35	4,800,298	38	6,114,276	43
NON CURRENT ASSETS								NON-CURRENT LIABILITIES									
Finacial assets carried at cost - noncurrent	162,898	2	162,535	1	158,315	1	158,552	1	Long-term bank loans	1,005,000	9	201,000	2	921,973	7	1,217,039	8
Long-term investment recognized under the equity metho	64,890	1	66,733	1	68,506	1	72,616	1	Accrued pension costs	67,160	1	65,952	1	79,576	-	78,360	1
Property, plant and equipment	2,768,631	26	2,760,364	26	3,052,941	24	3,160,596	22	Guarantee deposits received	2,769	-	2,685	-	2,700	-	3,060	-
Intangible assets	20,147	-	17,513	-	29,503	-	29,197	-	Deferred income tax liabilities - noncurrent	371,060	4	324,500	3	353,233	3	331,345	2
Deferred income tax assets	46,608	-	46,812	-	31,968	-	52,943	-	Total Non-Current Liabilities	1,445,989	14	594,137	6	1,357,482	10	1,629,804	11
Refundable deposits	7,152	-	6,967	-	10,005	-	10,985	-	TOTAL LIABILITIES	4,162,260	39	4,341,278	41	6,157,780	48	7,744,080	54
Other non-current assets	104,727	1	86,052	1	101,475	1	130,887	1									
Total Non Current Assets	3,175,053	30	3,146,976	29	3,452,713	27	3,615,776	25	EQUIT ATTRIBUTABLE TO OWNERS OF PARENT								
									Common stock	1,845,643	17	1,845,643	17	1,809,553	14	1,809,553	13
									Capital surplus	707,504	7	707,504	7	618,071	5	618,071	4
									Retained earnings								
									Legal reserve	982,685	9	982,685	9	849,298	7	849,298	6
									Special reserve	-	-	-	-	264,387	2	264,387	2
									Unappropriated earnings	2,984,500	28	2,880,130	27	3,043,749	24	2,829,045	20
									Total Retained Earnings	3,967,185	37	3,862,815	36	4,157,434	33	3,942,730	28
									Other shareholders' equity	8,556	-	(137,291)	(1)	(63,753)	(1)	74,958	-
									Total Equity Attributable to Owners of Parent	6,528,888	61	6,278,671	59	6,521,305	51	6,445,312	45
									Non-controlling interests	70,188	-	68,610	-	70,852	1	75,750	1
									Total Shareholders' Equity	6,599,076	61	6,347,281	59	6,592,157	52	6,521,062	46
TOTAL ASSETS	\$ 10,761,336	100	\$ 10,688,559	100	\$ 12,749,937	100	\$ 14,265,142	100	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 10,761,336	100	\$ 10,688,559	100	\$ 12,749,937	100	\$ 14,265,142	100

Note : The financial report, Balance Sheet, is soley translation of English, for the convenience of readers who prefer English translation. The originally report is prepared in Chinese

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Year Ended March 31, 2013 and 2012

(Reviewed, Not Audited)

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

	<u>Ended on 2013 / 3 / 31</u>		<u>Ended on 2012 / 3 / 31</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
NET SALES	\$ 1,834,660	100	\$ 2,560,126	100
COST OF SALES	<u>(1,446,571)</u>	<u>(79)</u>	<u>(1,959,269)</u>	<u>(77)</u>
GROSS PROFIT	388,089	21	600,857	23
Unrealized inter-company gain	(1)	-	(49)	-
Realized inter-company gain	<u>-</u>	<u>-</u>	<u>38</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>388,088</u>	<u>21</u>	<u>600,846</u>	<u>23</u>
OPERATING EXPENSES				
Selling expenses	(68,467)	(4)	(72,077)	(3)
General and administrative	(121,719)	(6)	(153,210)	(6)
Research and development	(88,285)	(5)	(93,739)	(3)
Total Operating Expenses	<u>(278,471)</u>	<u>(15)</u>	<u>(319,026)</u>	<u>(12)</u>
OPERATING INCOME	<u>109,617</u>	<u>6</u>	<u>281,820</u>	<u>11</u>
NONOPERATING INCOME				
Interest income	21,069	1	14,419	1
Dividend income	1,705	-	-	-
Miscellaneous income	19,066	1	27,630	1
Foreign exchange gain, net	567	-	-	-
Miscellaneous expenses	(409)	-	(3,188)	-
Foreign exchange loss - net	-	-	(14,544)	(1)
Loss on financial liabilities at fair value through profit or loss	(3,890)	-	(2,535)	-
Interest expense	(5,323)	-	(11,597)	(1)
Share of profits of associates and joint venture under the equity method	-	-	603	-
Share of losses of associates and joint venture under the equity method	(515)	-	-	-
Total Nonoperating Income and Expenses	<u>32,270</u>	<u>2</u>	<u>10,788</u>	<u>-</u>
INCOME BEFORE INCOME TAX	141,887	8	292,608	11
INCOME TAX EXPENSE	<u>(38,097)</u>	<u>(2)</u>	<u>(80,838)</u>	<u>(3)</u>
NET INCOME AFTER TAX FOR THE YEAR / PERIOD	<u>\$ 103,790</u>	<u>6</u>	<u>\$ 211,770</u>	<u>8</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Exchange differences arising on translation of foreign operations	178,319	10	(140,675)	(5)
Income tax benefit (expense) related to components of other comprehensive income	(30,314)	(2)	-	-
Total other comprehensive income (loss) for the period	<u>148,005</u>	<u>8</u>	<u>(140,675)</u>	<u>(5)</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$ 251,795</u>	<u>14</u>	<u>\$ 71,095</u>	<u>3</u>
NET INCOME (LOSS) ATTRIBUTABLE TO :				
Shareholders of the parent	\$ 104,370	6	\$ 214,704	8
Noncontrolling interests	(580)	-	(2,934)	-
	<u>\$ 103,790</u>	<u>6</u>	<u>\$ 211,770</u>	<u>8</u>
TOTAL COMPREHENSIVE INCOME (LOSS)				
Shareholders of the parent	\$ 250,217	14	\$ 75,993	3
Noncontrolling interests	1,578	-	(4,898)	-
	<u>\$ 251,795</u>	<u>14</u>	<u>\$ 71,095</u>	<u>3</u>
EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE	\$ 0.57		\$ 1.17	
DILUTED EARNINGS PER SHARE	<u>\$ 0.56</u>		<u>\$ 1.15</u>	

Note : The financial report, Income Statement, is solely translation of English, for the convenience of readers who prefer English translation. The originally report is prepared in Chinese