

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEET**  
As of March 31, 2013, December 31, 2012, March 31, 2012 and January 1, 2012  
(In Thousands of New Taiwan Dollars)  
(Reviewed, Not Audited)

	31.03.2013		31.12.2012		31.03.2012		01.01.2012	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Assets</b>								
<b>Current assets :</b>								
Cash and cash equivalents	\$ 760,246	53	750,297	61	692,951	57	714,629	56
Current financial assets at fair value through profit or loss	173,767	12	88,229	7	207,130	17	198,535	15
Notes receivable, net	3,524	-	2,529	-	2,795	-	1,991	-
Accounts receivable, net	186,900	13	110,082	9	55,237	5	78,735	6
Accounts receivable due from related parties, net	8,437	1	6,222	1	9,844	1	23,019	2
Other receivables	2,311	-	1,386	-	1,170	-	1,230	-
Inventories	140,837	10	101,749	8	129,529	11	138,464	11
Prepayments	12,268	1	6,201	1	7,222	-	8,784	1
Other current financial assets	1,070	-	1,070	-	6,057	-	6,057	-
<b>Total current assets</b>	<b>1,289,360</b>	<b>90</b>	<b>1,067,765</b>	<b>87</b>	<b>1,111,935</b>	<b>91</b>	<b>1,171,444</b>	<b>91</b>
<b>Non-current assets :</b>								
Non-current financial assets at fair value through profit or loss	20,270	1	50,040	4	-	-	-	-
Non-current held-to-maturity financial assets, net	50,000	4	50,000	4	50,000	4	50,000	4
Property, plant and equipment	7,306	1	6,122	-	4,512	-	4,315	-
Deferred tax assets	28,120	2	32,478	3	27,375	3	26,510	3
Guarantee deposits paid	3,689	-	4,717	-	4,761	-	4,762	-
Non-current prepaid pension cost	574	-	424	-	878	-	736	-
Other non-current assets, others	25,685	2	21,887	2	20,902	2	25,140	2
<b>Total non-current assets</b>	<b>135,644</b>	<b>10</b>	<b>165,668</b>	<b>13</b>	<b>108,428</b>	<b>9</b>	<b>111,463</b>	<b>9</b>
<b>Total Assets</b>	<b>\$ 1,425,004</b>	<b>100</b>	<b>1,233,433</b>	<b>100</b>	<b>1,220,363</b>	<b>100</b>	<b>1,282,907</b>	<b>100</b>

	31.03.2013		31.12.2012		31.03.2012		01.01.2012	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Liabilities and equity</b>								
<b>Current liabilities :</b>								
Notes payable	\$ 64	-	64	-	64	-	64	-
Accounts payable	132,099	9	74,334	6	42,184	3	103,121	8
Other payables	95,247	7	70,809	5	81,609	7	102,000	8
Current tax liabilities	50,534	4	44,098	4	35,119	3	33,016	3
Current provisions for employee benefits	2,557	-	2,221	-	3,041	-	2,531	-
Other current liabilities	4,645	-	7,898	1	7,113	1	6,311	-
<b>Total current liabilities</b>	<b>285,146</b>	<b>20</b>	<b>199,424</b>	<b>16</b>	<b>169,130</b>	<b>14</b>	<b>247,043</b>	<b>19</b>
<b>Non-current liabilities :</b>								
Non-current financial liabilities at fair value through profit or loss	-	-	418	-	-	-	-	-
Bonds payable	89,122	6	89,068	7	-	-	-	-
<b>Total non-current liabilities</b>	<b>89,122</b>	<b>6</b>	<b>89,486</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>374,268</b>	<b>26</b>	<b>288,910</b>	<b>23</b>	<b>169,130</b>	<b>14</b>	<b>247,043</b>	<b>19</b>
<b>Equity attributable to owners of parent :</b>								
Ordinary share	482,341	34	482,341	39	472,883	39	472,883	37
Capital surplus :								
Capital surplus, additional paid-in capital arising from ordinary share	216,078	15	216,078	18	225,536	19	225,536	18
Capital surplus, net assets from merger	39,842	3	39,842	3	39,842	3	39,842	3
Capital surplus, share options	514	-	514	-	-	-	-	-
<b>Total equity</b>	<b>256,434</b>	<b>18</b>	<b>256,434</b>	<b>21</b>	<b>265,378</b>	<b>22</b>	<b>265,378</b>	<b>21</b>
Retained earnings :								
Legal reserve	88,086	6	88,086	7	64,528	5	64,528	5
Special reserve	1,550	-	1,550	-	1,713	-	1,713	-
Unappropriated retained earnings (accumulated deficit)	223,982	16	118,097	10	248,421	20	232,912	18
	313,618	22	207,733	17	314,662	25	299,153	23
Other equity interest :								
Exchange differences on translation of foreign financial statements	(1,657)	-	(1,985)	-	(1,690)	-	(1,550)	-
<b>Total equity</b>	<b>1,050,736</b>	<b>74</b>	<b>944,523</b>	<b>77</b>	<b>1,051,233</b>	<b>86</b>	<b>1,035,864</b>	<b>81</b>
<b>Total liabilities and equity</b>	<b>\$ 1,425,004</b>	<b>100</b>	<b>1,233,433</b>	<b>100</b>	<b>1,220,363</b>	<b>100</b>	<b>1,282,907</b>	<b>100</b>

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**For the three months ended March 31, 2013 and 2012**  
**(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**  
**(Reviewed, Not Audited)**

	<b>For The Three Months Ended March 31</b>			
	<b>2013</b>		<b>2012</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Sales revenue</b>	\$ 319,660	100	149,011	103
Less : Sales returns	4	-	4,219	3
Sales discounts and allowances	-	-	23	-
<b>Operating revenue</b>	<b>319,656</b>	<b>100</b>	<b>144,769</b>	<b>100</b>
<b>Cost of sales</b>	<b>124,415</b>	<b>39</b>	<b>76,687</b>	<b>53</b>
<b>Gross profit (loss) from operations</b>	<b>195,241</b>	<b>61</b>	<b>68,082</b>	<b>47</b>
<b>Operating expenses</b>				
Selling expenses	13,227	4	11,046	7
Administrative expenses	16,902	5	9,892	7
Research and development expenses	54,656	17	33,519	23
<b>Total operating expenses</b>	<b>84,785</b>	<b>26</b>	<b>54,457</b>	<b>37</b>
<b>Net operating income (loss)</b>	<b>110,456</b>	<b>35</b>	<b>13,625</b>	<b>10</b>
<b>Non-operating income and expenses :</b>				
Other income	6,314	2	3,854	2
Other gains and losses, net	4,565	1	(561)	-
Finance costs, net	(278)	-	-	-
<b>Total non-operating income and expenses</b>	<b>10,601</b>	<b>3</b>	<b>3,293</b>	<b>2</b>
<b>Profit (loss) before tax</b>	<b>121,057</b>	<b>38</b>	<b>16,918</b>	<b>12</b>
<b>Less : Tax expense (income)</b>	<b>15,172</b>	<b>5</b>	<b>1,409</b>	<b>1</b>
<b>Profit (loss)</b>	<b>105,885</b>	<b>33</b>	<b>15,509</b>	<b>11</b>
<b>Other comprehensive income :</b>				
Other comprehensive income, before tax, exchange differences on translation	328	-	(140)	-
Less : Income tax relating to components of other comprehensive income	-	-	-	-
<b>Other comprehensive income, net</b>	<b>328</b>	<b>-</b>	<b>(140)</b>	<b>-</b>
<b>Comprehensive income</b>	<b>\$ 106,213</b>	<b>33</b>	<b>15,369</b>	<b>11</b>
<b>Profit (loss), attributable to :</b>				
Profit (loss), attributable to owners of parent	<b>\$ 105,885</b>	<b>33</b>	<b>15,509</b>	<b>11</b>
<b>Comprehensive income attributable to :</b>				
Comprehensive income, attributable to owners of parent	<b>\$ 106,213</b>	<b>33</b>	<b>15,369</b>	<b>11</b>
<b>Earnings per share(NT Dollars) :</b>				
<b>Basic earnings per share</b>	<b>\$ 2.20</b>		<b>0.33</b>	
<b>Diluted earnings per share</b>	<b>\$ 2.15</b>		<b>0.32</b>	

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDER EQUITY**  
For the three months ended March 31, 2013 and 2012  
(In Thousands of New Taiwan Dollars)  
(Reviewed, Not Audited)

	Equity attributable to owners of parent						Total equity
	Share capital		Retained earnings			Other equity interest	
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Exchange differences on translation of foreign financial	
Beginning balance, January 1, 2012	\$ 472,883	265,378	64,528	1,713	232,912	(1,550)	1,035,864
Profit for current period	-	-	-	-	15,509	-	15,509
Other comprehensive income for current period	-	-	-	-	-	(140)	(140)
Total comprehensive income	-	-	-	-	15,509	(140)	15,369
Ending Balance, March 31, 2012	<u>\$ 472,883</u>	<u>265,378</u>	<u>64,528</u>	<u>1,713</u>	<u>248,421</u>	<u>(1,690)</u>	<u>1,051,233</u>
Beginning balance, January 1, 2013	\$ 482,341	256,434	88,086	1,550	118,097	(1,985)	944,523
Profit for current period	-	-	-	-	105,885	-	105,885
Other comprehensive income for current period	-	-	-	-	-	328	328
Total comprehensive income	-	-	-	-	105,885	328	106,213
Ending Balance, March 31, 2013	<u>\$ 482,341</u>	<u>256,434</u>	<u>88,086</u>	<u>1,550</u>	<u>223,982</u>	<u>(1,657)</u>	<u>1,050,736</u>

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**For the three months ended March 31, 2013 and 2012**  
(In Thousands of New Taiwan Dollars)  
(Reviewed, Not Audited)

	2013	2012
<b>Cash flows from operating activities, indirect method :</b>		
<b>Profit (loss) before tax</b>	\$ 121,057	16,918
<b>Adjustments :</b>		
Adjustments to reconcile profit (loss) :		
Depreciation expense	870	651
Amortization expense	5,582	4,642
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(978)	(203)
Interest expense	54	-
Total adjustments to reconcile profit (loss)	5,528	5,090
<b>Changes in operating assets and liabilities :</b>		
Changes in operating assets :		
Decrease (increase) in financial assets held for trading	(55,208)	(8,392)
Decrease (increase) in notes receivable	(995)	(804)
Decrease (increase) in accounts receivable	(76,818)	23,498
Decrease (increase) in accounts receivable due from related parties	(2,215)	13,175
Decrease (increase) in other receivable	(925)	60
Decrease (increase) in inventories	(39,088)	8,935
Decrease (increase) in prepayments	(6,217)	1,420
Total changes in operating assets	(181,466)	37,892
Changes in operating liabilities :		
Increase (decrease) in accounts payable	57,765	(60,937)
Increase (decrease) in other payable	19,764	(18,514)
Increase (decrease) in provisions	336	510
Increase (decrease) in other current liabilities	(3,253)	802
Total changes in operating liabilities	74,612	(78,139)
Total changes in operating assets and liabilities	(106,854)	(40,247)
Total adjustments	(101,326)	(35,157)
Cash inflow (outflow) generated from operations	19,731	(18,239)
Income taxes refund (paid)	(4,378)	(172)
<b>Net cash flows from operating activities</b>	15,353	(18,411)
<b>Cash flows from investing activities :</b>		
Acquisition of property, plant and equipment	(39)	(848)
Decrease in refundable deposits	1,028	-
Increase in other non-current assets	(6,721)	(2,281)
<b>Net cash flows from investing activities</b>	(5,732)	(3,129)
<b>Effect of exchange rate changes on cash and cash equivalents</b>	328	(138)
<b>Net increase (decrease) in cash and cash equivalents</b>	9,949	(21,678)
<b>Cash and cash equivalents at beginning of period</b>	750,297	714,629
<b>Cash and cash equivalents at end of period</b>	\$ 760,246	692,951