

eGalax_eMPIA Technology Inc. and SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
As of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	30.09.2013		31.12.2012		30.09.2012		01.01.2012	
	Amount	%	Amount	%	Amount	%	Amount	%
Assets								
Current assets :								
Cash and cash equivalents	\$ 1,017,699	58	750,297	61	605,342	55	714,629	56
Current financial assets at fair value through profit or loss	234,273	14	88,229	7	122,040	11	198,535	15
Notes receivable, net	1,212	-	2,529	-	3,342	-	1,991	-
Accounts receivable, net	269,397	15	110,082	9	101,201	9	78,735	6
Accounts receivable due from related parties, net	8,451	-	6,222	1	20,075	2	23,019	2
Other receivables	3,205	-	1,386	-	1,624	-	1,230	-
Inventories	101,072	6	101,749	8	115,610	11	138,464	11
Prepayments	12,066	1	6,201	1	6,452	1	8,784	1
Other current financial assets	1,070	-	1,070	-	1,057	-	6,057	-
Total current assets	1,648,445	94	1,067,765	87	976,743	89	1,171,444	91
Non-current assets :								
Non-current financial assets at fair value through profit or loss	41	-	50,040	4	-	-	-	-
Non-current held-to-maturity financial assets, net	50,000	3	50,000	4	50,000	5	50,000	4
Property, plant and equipment	5,733	-	6,122	-	6,646	1	4,315	-
Deferred tax assets	31,941	2	32,478	3	28,277	3	26,510	3
Guarantee deposits paid	4,130	-	4,717	-	4,718	-	4,762	-
Non-current prepaid pension cost	804	-	424	-	1,107	-	736	-
Other non-current assets, others	20,663	1	21,887	2	24,278	2	25,140	2
Total non-current assets	113,312	6	165,668	13	115,026	11	111,463	9
Total Assets	\$ 1,761,757	100	1,233,433	100	1,091,769	100	1,282,907	100

Liabilities and equity

Current liabilities :

Notes payable	\$ 64	-	64	-	64	-	64	-
Accounts payable	120,856	7	74,334	6	85,520	8	103,121	8
Dividends payable	103,703	6	-	-	-	-	-	-
Other payables, others	153,005	9	70,809	5	56,517	6	102,000	8
Current tax liabilities	77,421	4	44,098	4	35,570	3	33,016	3
Current provisions for employee benefits	2,424	-	2,221	-	1,710	-	2,531	-
Other current liabilities	4,700	-	7,898	1	4,162	-	6,311	-

Total current liabilities

Non-current liabilities :

Non-current financial liabilities at fair value through profit or loss	-	-	418	-	-	-	-	-
Bonds payable	89,229	5	89,068	7	-	-	-	-

Total non-current liabilities

Total liabilities

Equity attributable to owners of parent :

Ordinary share	523,340	30	482,341	39	482,341	44	472,883	37
Capital surplus :								
Capital surplus, additional paid-in capital arising from ordinary share	175,079	10	216,078	18	216,078	20	225,536	18
Capital surplus, net assets from merger	39,842	2	39,842	3	39,842	3	39,842	3
Capital surplus, share options	514	-	514	-	-	-	-	-
Retained earnings :								
Legal reserve	99,318	6	88,086	7	88,086	8	64,528	5
Special reserve	1,985	-	1,550	-	1,550	-	1,713	-
Unappropriated retained earnings (accumulated deficit)	372,043	21	118,097	10	82,190	8	232,912	18
Other equity interest :								
Exchange differences on translation of foreign financial statements	(1,766)	-	(1,985)	-	(1,861)	-	(1,550)	-

Total equity

2,210,355	69	944,523	77	908,226	83	1,035,864	81
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Total liabilities and equity

	30.09.2013		31.12.2012		30.09.2012		01.01.2012	
	Amount	%	Amount	%	Amount	%	Amount	%
Liabilities and equity								
Current liabilities :								
Notes payable	\$ 64	-	64	-	64	-	64	-
Accounts payable	120,856	7	74,334	6	85,520	8	103,121	8
Dividends payable	103,703	6	-	-	-	-	-	-
Other payables, others	153,005	9	70,809	5	56,517	6	102,000	8
Current tax liabilities	77,421	4	44,098	4	35,570	3	33,016	3
Current provisions for employee benefits	2,424	-	2,221	-	1,710	-	2,531	-
Other current liabilities	4,700	-	7,898	1	4,162	-	6,311	-
Total current liabilities	462,173	26	199,424	16	183,543	17	247,043	19
Non-current liabilities :								
Non-current financial liabilities at fair value through profit or loss	-	-	418	-	-	-	-	-
Bonds payable	89,229	5	89,068	7	-	-	-	-
Total non-current liabilities	89,229	5	89,486	7	-	-	-	-
Total liabilities	551,402	31	288,910	23	183,543	17	247,043	19
Equity attributable to owners of parent :								
Ordinary share	523,340	30	482,341	39	482,341	44	472,883	37
Capital surplus :								
Capital surplus, additional paid-in capital arising from ordinary share	175,079	10	216,078	18	216,078	20	225,536	18
Capital surplus, net assets from merger	39,842	2	39,842	3	39,842	3	39,842	3
Capital surplus, share options	514	-	514	-	-	-	-	-
Retained earnings :								
Legal reserve	99,318	6	88,086	7	88,086	8	64,528	5
Special reserve	1,985	-	1,550	-	1,550	-	1,713	-
Unappropriated retained earnings (accumulated deficit)	372,043	21	118,097	10	82,190	8	232,912	18
Other equity interest :								
Exchange differences on translation of foreign financial statements	(1,766)	-	(1,985)	-	(1,861)	-	(1,550)	-
Total equity	1,210,355	69	944,523	77	908,226	83	1,035,864	81
Total liabilities and equity	\$ 1,761,757	100	1,233,433	100	1,091,769	100	1,282,907	100

eGalax_eMPIA Technology Inc. and SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three months ended September 30, 2013 and 2012
For the nine months ended September 30, 2013 and 2012
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	For The Three Months Ended September 30				For The Nine Months Ended September 30			
	2013		2012		2013		2012	
	Amount	%	Amount	%	Amount	%	Amount	%
Sales revenue	\$ 477,054	100	205,317	100	1,187,046	100	504,736	101
Less : Sales returns	826	-	838	-	4,707	-	5,613	1
Sales discounts and allowances	659	-	38	-	1,227	-	63	-
Operating revenue	475,569	100	204,441	100	1,181,112	100	499,060	100
Cost of sales	218,835	46	101,381	50	498,926	42	252,079	51
Gross profit (loss) from operations	256,734	54	103,060	50	682,186	58	246,981	49
Operating expenses								
Selling expenses	16,302	4	11,553	6	43,285	4	32,047	6
Administrative expenses	18,604	4	11,023	5	52,508	4	31,492	6
Research and development expenses	62,547	13	42,224	20	185,886	16	110,276	22
Total operating expenses	97,453	21	64,800	31	281,679	24	173,815	34
Net operating income (loss)	159,281	33	38,260	19	400,507	34	73,166	15
Non-operating income and expenses :								
Other income	6,490	1	3,477	2	18,226	2	12,042	2
Other gains and losses, net	(3,907)	-	(1,916)	(1)	3,405	-	(1,126)	-
Finance costs, net	(278)	-	-	-	(835)	-	-	-
Total non-operating income and expenses	2,305	1	1,561	1	20,796	2	10,916	2
Profit (loss) before tax	161,586	34	39,821	20	421,303	36	84,082	17
Less : Tax expense (income)	18,758	4	3,511	2	51,987	5	8,069	2
Profit (loss)	142,828	30	36,310	18	369,316	31	76,013	15
Other comprehensive income :								
Other comprehensive income, before tax, exchange differences on translation	(176)	-	(325)	-	219	-	(311)	-
Less : Income tax relating to components of other comprehensive income	-	-	-	-	-	-	-	-
Other comprehensive income, net	(176)	-	(325)	-	219	-	(311)	-
Comprehensive income	\$ 142,652	30	35,985	18	369,535	31	75,702	15
Profit (loss), attributable to :								
Profit (loss), attributable to owners of parent	\$ 142,828	30	36,310	18	369,316	31	76,013	15
Comprehensive income attributable to :								
Comprehensive income, attributable to owners of parent	\$ 142,652	30	35,985	18	369,535	31	75,702	15
Earnings per share(NT Dollars) :								
Basic earnings per share	\$	2.73	0.69		7.06		1.45	
Diluted earnings per share	\$	2.60	0.69		6.68		1.43	

eGalax_eMPIA Technology Inc. and SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDER EQUITY
For the nine months ended September 30, 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 statements	
Beginning balance, January 1, 2012	\$ 472,883	265,378	64,528	1,713	232,912	(1,550)	1,035,864
Appropriation and distribution of retained earnings :							
Legal reserve appropriated	-	-	23,558	-	(23,558)	-	-
Cash dividends of ordinary share	-	-	-	-	(203,340)	-	(203,340)
Reversal of special reserve	-	-	-	(163)	163	-	-
Stock dividends from capital surplus	9,458	(9,458)	-	-	-	-	-
Profit for current period	-	-	-	-	76,013	-	76,013
Other comprehensive income for current period	-	-	-	-	-	(311)	(311)
Total comprehensive income	-	-	-	-	76,013	(311)	75,702
Ending Balance, September 30, 2012	<u>\$ 482,341</u>	<u>255,920</u>	<u>88,086</u>	<u>1,550</u>	<u>82,190</u>	<u>(1,861)</u>	<u>908,226</u>
Beginning balance, January 1, 2013	\$ 482,341	256,434	88,086	1,550	118,097	(1,985)	944,523
Appropriation and distribution of retained earnings :							
Legal reserve appropriated	-	-	11,232	-	(11,232)	-	-
Special reserve appropriated	-	-	-	435	(435)	-	-
Cash dividends of ordinary share	-	-	-	-	(103,703)	-	(103,703)
Stock dividends from capital surplus	40,999	(40,999)	-	-	-	-	-
Profit for current period	-	-	-	-	369,316	-	369,316
Other comprehensive income for current period	-	-	-	-	-	219	219
Total comprehensive income	-	-	-	-	369,316	219	369,535
Ending Balance, September 30, 2013	<u>\$ 523,340</u>	<u>215,435</u>	<u>99,318</u>	<u>1,985</u>	<u>372,043</u>	<u>(1,766)</u>	<u>1,210,355</u>

eGalax_eMPIA Technology Inc. and SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOW
For the nine months ended September 30, 2013 and 2012
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	2013	2012
Cash flows from operating activities, indirect method :		
Profit (loss) before tax	\$ 421,303	84,082
Adjustments :		
Adjustments to reconcile profit (loss) :		
Depreciation expense	2,610	2,031
Amortization expense	27,589	14,573
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(1,048)	288
Interest expense	835	-
Interest income	(7,104)	(5,587)
Total adjustments to reconcile profit (loss)	22,882	11,305
Changes in operating assets and liabilities :		
Changes in operating assets :		
Decrease (increase) in financial assets held for trading	(95,414)	76,207
Decrease (increase) in notes receivable	1,317	(1,351)
Decrease (increase) in accounts receivable	(159,315)	(22,466)
Decrease (increase) in accounts receivable due from related parties	(2,229)	2,944
Decrease (increase) in other receivable	(1,627)	(666)
Decrease (increase) in inventories	677	22,854
Decrease (increase) in prepayments	(4,772)	1,961
Decrease (increase) in other financial assets	-	5,000
Total changes in operating assets	(261,363)	84,483
Changes in operating liabilities :		
Increase (decrease) in accounts payable	46,522	(17,601)
Increase (decrease) in other payable	80,103	(46,026)
Increase (decrease) in provisions	203	(821)
Increase (decrease) in other current liabilities	(3,198)	(2,149)
Total changes in operating liabilities	123,630	(66,597)
Total changes in operating assets and liabilities	(137,733)	17,886
Total adjustments	(114,851)	29,191
Cash inflow (outflow) generated from operations	306,452	113,273
Interest received	6,912	5,859
Income taxes refund (paid)	(19,600)	(7,282)
Net cash flows from operating activities	293,764	111,850
Cash flows from investing activities :		
Acquisition of property, plant and equipment	(2,223)	(4,362)
Decrease in refundable deposits	587	44
Increase in other non-current assets	(24,947)	(13,168)
Net cash flows from investing activities	(26,583)	(17,486)
Cash flows from financing activities :		
Cash dividends paid	-	(203,340)
Net cash flows from financing activities	-	(203,340)
Effect of exchange rate changes on cash and cash equivalents	221	(311)
Net increase (decrease) in cash and cash equivalents	267,402	(109,287)
Cash and cash equivalents at beginning of period	750,297	714,629
Cash and cash equivalents at end of period	\$ 1,017,699	605,342