

eGalax\_eMPIA Technology Inc. and SUBSIDIARIES  
CONSOLIDATED BALANCE SHEET  
As of March 31, 2015, December 31, 2014 and March 31, 2014  
(In Thousands of New Taiwan Dollars)  
(Reviewed, Not Audited)

	March 31,2015		December 31,2014		March 31,2014			March 31,2015		December 31,2014		March 31,2014	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
<b>Assets</b>							<b>Liabilities and equity</b>						
<b>Current assets :</b>							<b>Current liabilities :</b>						
Cash and cash equivalents	\$ 827,526	53	795,082	52	\$ 1,278,809	70	Current financial liabilities at fair value through profit or loss	\$ 112	-	330	-	\$ 40	-
Current financial assets at fair value through profit or loss	209,886	14	185,685	12	116,749	7	Notes payable	1,572	-	41	-	2,539	-
Notes receivable, net	403	-	1,135	-	1,528	-	Accounts payable	51,114	3	72,446	5	73,652	4
Accounts receivable, net	87,239	6	89,916	6	110,974	6	Other payables	117,888	8	141,509	9	157,880	9
Accounts receivable due from related parties, net	13,213	1	28,291	2	26,156	1	Current tax liabilities	13,131	1	7,289	-	94,128	5
Other receivables	2,186	-	2,716	-	2,715	-	Current provisions for employee benefits	3,433	-	3,096	-	3,303	-
Inventories	160,164	10	181,307	12	97,595	5	Bonds payable, current portion	89,553	6	89,498	6	-	-
Prepayments	9,379	1	8,989	-	17,706	1	Other current liabilities	13,938	1	7,735	1	5,300	-
Other current financial assets	1,096	-	1,096	-	1,083	-	<b>Total current liabilities</b>	290,741	19	321,944	21	336,842	18
<b>Total current assets</b>	1,311,092	85	1,294,217	84	1,653,315	90	<b>Non-current liabilities :</b>						
<b>Non-current assets :</b>							Bonds payable	-	-	-	-	89,336	5
Non-current financial assets at fair value through profit or loss	98,888	6	98,866	7	20,769	1	Deferred tax liabilities	135	-	677	-	-	-
Non-current held-to-maturity financial assets, net	100,000	7	100,000	7	100,000	6	Net defined benefit liabilities	31	-	175	-	-	-
Property, plant and equipment	4,970	-	5,560	-	5,392	-	<b>Total non-current liabilities</b>	166	-	852	-	89,336	5
Intangible assets	2,560	-	4,438	-	14,917	1	<b>Total liabilities</b>	290,907	19	322,796	21	426,178	23
Deferred tax assets	10,183	1	9,828	1	13,900	1	<b>Equity attributable to owners of parent :</b>						
Guarantee deposits paid	4,582	-	4,633	-	4,578	-	Ordinary share	533,807	35	533,807	35	523,340	28
Net defined benefit assets	-	-	-	-	535	-	Capital surplus :						
Other non-current assets, others	21,199	1	21,646	1	25,283	1	Capital surplus, additional paid-in capital arising from ordinary share	164,612	11	164,612	11	175,079	10
<b>Total non-current assets</b>	242,382	15	244,971	16	185,374	10	Capital surplus, net assets from merger	39,842	2	39,842	2	39,842	2
							Capital surplus, share options	514	-	514	-	514	-
								204,968	13	204,968	13	215,435	12
							Retained earnings :						
							Legal reserve	142,898	9	142,898	10	99,318	6
							Special reserve	471	-	471	-	1,985	-
							Unappropriated retained earnings (accumulated deficit)	312,684	20	264,570	17	502,997	27
								456,053	29	407,939	27	604,300	33
							Other equity interest :						
							Exchange differences on translation of foreign financial statements	558	-	801	-	(120)	-
							<b>Total equity attributable to owners of parent</b>	1,195,386	77	1,147,515	75	1,342,955	73
							Non-controlling interests	67,181	4	68,877	4	69,556	4
							<b>Total equity</b>	1,262,567	81	1,216,392	79	1,412,511	77
<b>Total Assets</b>	\$ 1,553,474	100	1,539,188	100	1,838,689	100	<b>Total liabilities and equity</b>	\$ 1,553,474	100	1,539,188	100	1,838,689	100

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
For the three months ended March 31, 2015 and 2014  
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)  
(Reviewed, Not Audited)

	<b>2015</b>		<b>2014</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Sales revenue</b>	\$ 227,810	101	\$ 263,076	100
Less : Sales returns	1,819	1	33	-
Sales discounts and allowances	30	-	843	-
<b>Operating revenue</b>	<u>225,961</u>	<u>100</u>	<u>262,200</u>	<u>100</u>
<b>Cost of sales</b>	<u>92,106</u>	<u>41</u>	<u>96,241</u>	<u>37</u>
<b>Gross profit (loss) from operations</b>	<u>133,855</u>	<u>59</u>	<u>165,959</u>	<u>63</u>
<b>Operating expenses</b>				
Selling expenses	11,146	5	20,570	8
Administrative expenses	15,950	7	16,762	6
Research and development expenses	56,055	25	59,670	23
<b>Total operating expenses</b>	<u>83,151</u>	<u>37</u>	<u>97,002</u>	<u>37</u>
<b>Net operating income (loss)</b>	<u>50,704</u>	<u>22</u>	<u>68,957</u>	<u>26</u>
<b>Non-operating income and expenses :</b>				
Other income	3,463	2	4,124	2
Other gains and losses, net	(774)	-	4,058	1
Finance costs, net	(280)	-	(279)	-
<b>Total non-operating income and expenses</b>	<u>2,409</u>	<u>2</u>	<u>7,903</u>	<u>3</u>
<b>Profit (loss) before tax</b>	<u>53,113</u>	<u>24</u>	<u>76,860</u>	<u>29</u>
<b>Less : Tax expense (income)</b>	<u>6,563</u>	<u>3</u>	<u>9,632</u>	<u>3</u>
<b>Profit (loss)</b>	<u>46,550</u>	<u>21</u>	<u>67,228</u>	<u>26</u>
<b>Other comprehensive income :</b>				
<b>Items that may be reclassified subsequently to profit or loss :</b>				
Other comprehensive income, before tax, exchange differences on translation	(375)	-	540	-
Less : Income tax relating to components of other comprehensive income	-	-	-	-
<b>Items that may be reclassified subsequently to profit or loss</b>	<u>(375)</u>	<u>-</u>	<u>540</u>	<u>-</u>
<b>Other comprehensive income, net</b>	<u>(375)</u>	<u>-</u>	<u>540</u>	<u>-</u>
<b>Comprehensive income</b>	<u>\$ 46,175</u>	<u>21</u>	<u>\$ 67,768</u>	<u>26</u>
<b>Profit (loss), attributable to :</b>				
Profit (loss), attributable to owners of parent	\$ 48,114	21	\$ 68,710	26
Profit (loss), attributable to non-controlling interests	(1,564)	-	(1,482)	-
	<u>\$ 46,550</u>	<u>21</u>	<u>\$ 67,228</u>	<u>26</u>
<b>Comprehensive income attributable to :</b>				
Comprehensive income, attributable to owners of parent	\$ 47,871	21	\$ 69,061	26
Comprehensive income, attributable to non-controlling interests	(1,696)	-	(1,293)	-
	<u>\$ 46,175</u>	<u>21</u>	<u>\$ 67,768</u>	<u>26</u>
<b>Earnings per share(NT Dollars) :</b>				
<b>Basic earnings per share</b>	<u>\$</u>	<u>0.90</u>	<u>\$</u>	<u>1.29</u>
<b>Diluted earnings per share</b>	<u>\$</u>	<u>0.85</u>	<u>\$</u>	<u>1.21</u>

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDER EQUITY**  
**For the three months ended March 31, 2015 and 2014**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

	Equity attributable to owners of parent						Non-controlling interests	Total equity	
	Share capital		Retained earnings			Other equity interest			Total equity attributable to owners of parent
	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, 2014	\$ 523,340	215,435	99,318	1,985	434,287	(471)	1,273,894	70,849	1,344,743
Profit for current period	-	-	-	-	68,710	-	68,710	(1,482)	67,228
Other comprehensive income for current period	-	-	-	-	-	351	351	189	540
Total comprehensive income	-	-	-	-	68,710	351	69,061	(1,293)	67,768
Ending Balance, March 31, 2014	\$ 523,340	215,435	99,318	1,985	502,997	(120)	1,342,955	69,556	1,412,511
Beginning balance, January 1, 2015	\$ 533,807	204,968	142,898	471	264,570	801	1,147,515	68,877	1,216,392
Profit for current period	-	-	-	-	48,114	-	48,114	(1,564)	46,550
Other comprehensive income for current period	-	-	-	-	-	(243)	(243)	(132)	(375)
Total comprehensive income	-	-	-	-	48,114	(243)	47,871	(1,696)	46,175
Ending Balance, March 31, 2015	\$ 533,807	204,968	142,898	471	312,684	558	1,195,386	67,181	1,262,567

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**For the three months ended March 31, 2015 and 2014**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

	2015	2014
<b>Cash flows from operating activities, indirect method :</b>		
<b>Profit (loss) before tax</b>	\$ 53,113	\$ 76,860
<b>Adjustments :</b>		
Adjustments to reconcile profit (loss) :		
Depreciation expense	723	876
Amortization expense	7,147	6,622
Provision (reversal of provision) for bad debt expense	(108)	-
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(442)	(1,094)
Interest expense	280	279
Interest income	(2,226)	(2,752)
Loss (gain) on disposal of investments	(50)	-
Total adjustments to reconcile profit (loss)	5,324	3,931
<b>Changes in operating assets and liabilities :</b>		
Changes in operating assets :		
Decrease (increase) in financial assets held for trading	(23,950)	69,724
Decrease (increase) in notes receivable	732	(1,468)
Decrease (increase) in accounts receivable	2,784	82,016
Decrease (increase) in accounts receivable due from related parties	15,078	(12,800)
Decrease (increase) in other receivable	901	223
Decrease (increase) in inventories	21,143	(8,736)
Decrease (increase) in prepayments	(374)	6,633
Total changes in operating assets	16,314	135,592
Changes in operating liabilities :		
Increase (decrease) in notes payable	1,531	2,475
Increase (decrease) in accounts payable	(21,332)	(11,722)
Increase (decrease) in other payable	(18,738)	(12,883)
Increase (decrease) in provisions	337	539
Increase (decrease) in other current liabilities	6,203	(608)
Net defined benefit liabilities	(144)	-
Total changes in operating liabilities	(32,143)	(22,199)
Total changes in operating assets and liabilities	(15,829)	113,393
Total adjustments	(10,505)	117,324
Cash inflow (outflow) generated from operations	42,608	194,184
Interest received	1,856	2,575
Income taxes refund (paid)	(1,634)	(241)
<b>Net cash flows from operating activities</b>	42,830	196,518
<b>Cash flows from investing activities :</b>		
Acquisition of property, plant and equipment	(1,667)	(546)
Decrease (Increase) in refundable deposits	51	489
Increase in other non-current assets	(8,525)	(10,506)
<b>Net cash flows from investing activities</b>	(10,141)	(10,563)
<b>Effect of exchange rate changes on cash and cash equivalents</b>	(245)	341
<b>Net increase (decrease) in cash and cash equivalents</b>	32,444	186,296
<b>Cash and cash equivalents at beginning of period</b>	795,082	1,092,513
<b>Cash and cash equivalents at end of period</b>	\$ 827,526	\$ 1,278,809