

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEET**  
As of September 30, 2015, December 31, 2014 and September 30, 2014  
(In Thousands of New Taiwan Dollars)  
(Reviewed, Not Audited)

	September 30, 2015		December 31, 2014		September 30, 2014			September 30, 2015		December 31, 2014		September 30, 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	\$ 742,704	51	795,082	52	771,828	52	Current financial liabilities at fair value through profit or loss	\$ 376	-	330	-	-	-
Current financial assets at fair value through profit or loss	195,041	13	185,685	12	185,942	12	Notes payable	1,088	-	41	-	2,056	-
Current held-to-maturity financial assets, net	50,000	3	-	-	-	-	Accounts payable	81,808	6	72,446	5	97,928	7
Notes receivable, net	400	-	1,135	-	963	-	Other payables	112,272	8	141,509	9	119,081	8
Accounts receivable, net	87,870	6	89,916	6	104,494	7	Current tax liabilities	10,350	1	7,289	-	1,829	-
Accounts receivable due from related parties, net	16,957	1	28,291	2	26,706	2	Current provisions for employee benefits	3,239	-	3,096	-	3,083	-
Other receivables	2,120	-	2,716	-	3,208	-	Bonds payable, current portion	89,662	6	89,498	6	-	-
Inventories	169,713	12	181,307	12	163,001	11	Other current liabilities	6,417	-	7,735	1	10,649	1
Prepayments	10,726	1	8,989	-	10,962	1	<b>Total current liabilities</b>	<b>305,212</b>	<b>21</b>	<b>321,944</b>	<b>21</b>	<b>234,626</b>	<b>16</b>
Other current financial assets	1,096	-	1,096	-	1,083	-	<b>Non-current liabilities :</b>						
<b>Total current assets</b>	<b>1,276,627</b>	<b>87</b>	<b>1,294,217</b>	<b>84</b>	<b>1,268,187</b>	<b>85</b>	Non-current financial liabilities at fair value through profit or loss	-	-	-	-	156	-
<b>Non-current assets :</b>							Bonds payable	-	-	-	-	89,444	6
Non-current financial assets at fair value through profit or loss	98,842	7	98,866	7	70,177	5	Deferred tax liabilities	555	-	677	-	-	-
Non-current held-to-maturity financial assets, net	50,000	3	100,000	7	100,000	7	Net defined benefit liabilities	-	-	175	-	-	-
Property, plant and equipment	4,066	-	5,560	-	4,702	-	<b>Total non-current liabilities</b>	<b>555</b>	<b>-</b>	<b>852</b>	<b>-</b>	<b>89,600</b>	<b>6</b>
Intangible assets	5	-	4,438	-	11,311	1	<b>Total liabilities</b>	<b>305,767</b>	<b>21</b>	<b>322,796</b>	<b>21</b>	<b>324,226</b>	<b>22</b>
Deferred tax assets	10,668	1	9,828	1	11,152	1	<b>Equity attributable to owners of parent :</b>						
Guarantee deposits paid	5,127	1	4,633	-	4,631	-	Ordinary share	549,821	38	533,807	35	533,807	36
Non-current prepaid pension cost	189	-	-	-	768	-	Capital surplus :						
Other non-current assets, others	16,471	1	21,646	1	21,401	1	Capital surplus, additional paid-in capital arising from ordinary share	148,598	10	164,612	11	164,612	11
<b>Total non-current assets</b>	<b>185,368</b>	<b>13</b>	<b>244,971</b>	<b>16</b>	<b>224,142</b>	<b>15</b>	Capital surplus, net assets from merger	39,842	3	39,842	2	39,842	3
							Capital surplus, share options	514	-	514	-	514	-
							<b>Total equity attributable to owners of parent</b>	<b>188,954</b>	<b>13</b>	<b>204,968</b>	<b>13</b>	<b>204,968</b>	<b>14</b>
							Retained earnings :						
							Legal reserve	166,869	11	142,898	10	142,898	10
							Special reserve	-	-	471	-	471	-
							Unappropriated retained earnings (accumulated deficit)	183,932	13	264,570	17	215,705	14
							<b>Total equity</b>	<b>350,801</b>	<b>24</b>	<b>407,939</b>	<b>27</b>	<b>359,074</b>	<b>24</b>
							Other equity interest :						
							Exchange differences on translation of foreign financial statements	1,400	-	801	-	(132)	-
							<b>Total equity attributable to owners of parent</b>	<b>1,090,976</b>	<b>75</b>	<b>1,147,515</b>	<b>75</b>	<b>1,097,717</b>	<b>74</b>
							Non-controlling interests	65,252	4	68,877	4	70,386	4
							<b>Total equity</b>	<b>1,156,228</b>	<b>79</b>	<b>1,216,392</b>	<b>79</b>	<b>1,168,103</b>	<b>78</b>
<b>Total Assets</b>	<b>\$ 1,461,995</b>	<b>100</b>	<b>1,539,188</b>	<b>100</b>	<b>1,492,329</b>	<b>100</b>	<b>Total liabilities and equity</b>	<b>\$ 1,461,995</b>	<b>100</b>	<b>1,539,188</b>	<b>100</b>	<b>1,492,329</b>	<b>100</b>

eGalax\_eMPIA Technology Inc. and SUBSIDIARIES  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
For the three months ended September 30, 2015 and 2014  
For the nine months ended September 30, 2015 and 2014  
(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			
	2015		2014		2015		2014	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Sales revenue</b>	\$ 213,157	103	256,311	100	742,157	101	783,335	100
Less : Sales returns	5,845	3	-	-	7,664	1	33	-
Sales discounts and allowances	217	-	-	-	276	-	1,212	-
<b>Operating revenue</b>	207,095	100	256,311	100	734,217	100	782,090	100
<b>Cost of sales</b>	87,414	42	107,986	42	308,467	42	307,805	39
<b>Gross profit (loss) from operations</b>	119,681	58	148,325	58	425,750	58	474,285	61
<b>Operating expenses</b>								
Selling expenses	11,117	5	8,737	3	34,397	5	44,069	6
Administrative expenses	13,876	7	17,136	7	46,364	6	49,474	6
Research and development expenses	52,116	25	60,561	24	169,212	23	183,482	24
<b>Total operating expenses</b>	77,109	37	86,434	34	249,973	34	277,025	36
<b>Net operating income (loss)</b>	42,572	21	61,891	24	175,777	24	197,260	25
<b>Non-operating income and expenses :</b>								
Other income	3,574	2	4,745	2	10,057	1	15,019	2
Other gains and losses, net	9,468	4	3,257	1	7,361	1	4,399	1
Finance costs, net	(280)	-	(279)	-	(839)	-	(837)	-
<b>Total non-operating income and expenses</b>	12,762	6	7,723	3	16,579	2	18,581	3
<b>Profit (loss) before tax</b>	55,334	27	69,614	27	192,356	26	215,841	28
<b>Less : Tax expense (income)</b>	6,792	4	9,161	3	23,906	3	26,665	4
<b>Profit (loss)</b>	48,542	23	60,453	24	168,450	23	189,176	24
<b>Items that may be reclassified subsequently to profit or loss :</b>								
Other comprehensive income, before tax, exchange differences on translation	1,761	1	655	-	923	-	522	-
Less : Income tax relating to components of other comprehensive income	-	-	-	-	-	-	-	-
<b>Items that may be reclassified subsequently to profit or loss</b>	1,761	1	655	-	923	-	522	-
<b>Other comprehensive income, net</b>	1,761	1	655	-	923	-	522	-
<b>Comprehensive income</b>	\$ 50,303	24	61,108	24	169,373	23	189,698	24
<b>Profit (loss), attributable to :</b>								
Profit (loss), attributable to owners of parent	\$ 48,182	23	60,221	24	172,399	24	189,822	24
Profit (loss), attributable to non-controlling interests	360	-	232	-	(3,949)	(1)	(646)	-
	\$ 48,542	23	60,453	24	168,450	23	189,176	24
<b>Comprehensive income attributable to :</b>								
Comprehensive income, attributable to owners of parent	\$ 49,325	24	60,646	24	172,998	24	190,161	24
Comprehensive income, attributable to non-controlling interests	978	-	462	-	(3,625)	(1)	(463)	-
	\$ 50,303	24	61,108	24	169,373	23	189,698	24
<b>Earnings per share(NT Dollars) :</b>								
<b>Basic earnings per share</b>	\$ 0.88		1.10		3.14		3.45	
<b>Diluted earnings per share</b>	\$ 0.83		1.04		2.95		3.25	

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDER EQUITY**  
**For the nine months ended September 30, 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			
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Exchange differences on translation of foreign financial statements	Total equity attributable to owners of parent		
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	-	-	-	-	189,822	-	189,822	(646)	189,176
Other comprehensive income for current period	-	-	-	-	-	339	339	183	522
Total comprehensive income	-	-	-	-	189,822	339	190,161	(463)	189,698
Appropriation and distribution of retained earnings :									
Legal reserve appropriated	-	-	43,580	-	(43,580)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(366,338)	-	(366,338)	-	(366,338)
Reversal of special reserve	-	-	-	(1,514)	1,514	-	-	-	-
Stock dividends from capital surplus	10,467	(10,467)	-	-	-	-	-	-	-
Ending Balance, September 30, 2014	\$ 533,807	204,968	142,898	471	215,705	(132)	1,097,717	70,386	1,168,103
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	-	-	-	-	172,399	-	172,399	(3,949)	168,450
Other comprehensive income for current period	-	-	-	-	-	599	599	324	923
Total comprehensive income	-	-	-	-	172,399	599	172,998	(3,625)	169,373
Appropriation and distribution of retained earnings :									
Legal reserve appropriated	-	-	23,971	-	(23,971)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(229,537)	-	(229,537)	-	(229,537)
Reversal of special reserve	-	-	-	(471)	471	-	-	-	-
Stock dividends from capital surplus	16,014	(16,014)	-	-	-	-	-	-	-
Ending Balance, September 30, 2015	\$ 549,821	188,954	166,869	-	183,932	1,400	1,090,976	65,252	1,156,228

**eGalax\_eMPIA Technology Inc. and SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**For the nine months ended September 30, 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>	\$ 192,356	\$ 215,841
<b>Adjustments :</b>		
Adjustments to reconcile profit (loss) :		
Depreciation expense	2,047	2,541
Amortization expense	20,354	22,798
Provision (reversal of provision) for bad debt expense	(97)	6,855
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(588)	(976)
Interest expense	839	837
Interest income	(6,795)	(8,404)
Loss (gain) on disposal of investments	(50)	-
Other income	-	(653)
Total adjustments to reconcile profit (loss)	15,710	22,998
<b>Changes in operating assets and liabilities :</b>		
Changes in operating assets :		
Decrease (increase) in financial assets held for trading	(8,648)	(48,879)
Decrease (increase) in notes receivable	735	(903)
Decrease (increase) in accounts receivable	2,142	81,629
Decrease (increase) in accounts receivable due from related parties	11,334	(13,350)
Decrease (increase) in other receivable	805	553
Decrease (increase) in inventories	11,594	(73,987)
Decrease (increase) in prepayments	(1,737)	13,138
Decrease (increase) in other operating assets	(189)	-
Total changes in operating assets	16,036	(41,799)
Changes in operating liabilities :		
Increase (decrease) in notes payable	1,047	1,992
Increase (decrease) in accounts payable	9,362	12,554
Increase (decrease) in other payable	(25,194)	(54,101)
Increase (decrease) in provisions	143	319
Increase (decrease) in other current liabilities	(1,318)	4,741
Increase (decrease) in net defined benefit liabilities	(175)	-
Total changes in operating liabilities	(16,135)	(34,495)
Total changes in operating assets and liabilities	(99)	(76,294)
Total adjustments	15,611	(53,296)
Cash inflow (outflow) generated from operations	207,967	162,545
Interest received	6,587	8,143
Income taxes refund (paid)	(21,807)	(106,799)
<b>Net cash flows from operating activities</b>	192,747	63,889
<b>Cash flows from investing activities :</b>		
Acquisition of property, plant and equipment	(2,096)	(1,473)
Decrease in refundable deposits	(494)	436
Net cash inflows from business combination	-	746
Increase in other non-current assets	(14,028)	(18,312)
<b>Net cash flows from investing activities</b>	(16,618)	(18,603)
<b>Cash flows from financing activities :</b>		
Cash dividends paid	(229,537)	(366,338)
<b>Net cash flows from financing activities</b>	(229,537)	(366,338)
<b>Effect of exchange rate changes on cash and cash equivalents</b>	1,030	367
<b>Net increase (decrease) in cash and cash equivalents</b>	(52,378)	(320,685)
<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>	\$ 742,704	\$ 771,828