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# Financial Statement ? Balance Sheet

Provided by: CATCHER TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/06/30	2014/12/31	2014/06/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	43,348,208	48,119,090	38,900,532
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	0	21,201
Current bond investment without active market			
Total Current investments in debt instrument without active market	15,396	18,103	364,042
Accounts receivable, net			
Accounts receivable, net	28,294,738	21,027,297	18,080,538
Other receivables			
Other receivables, net	812,915	402,715	210,299
Current tax assets			
Total current tax assets	17	21	92,932
Inventories			
Total inventories	6,087,545	5,600,468	3,787,046
Prepayments			
Prepaid rents	33,412	22,260	20,496
Total prepayments	33,412	22,260	20,496
Non-current assets classified as held for sale, net			
Non-current assets classified as held for sale, net	0	634,185	0
Other current assets			
Total other current assets	3,474,503	4,053,533	1,636,019
Total current assets	82,066,734	79,877,672	63,113,105
Non-current assets			
Investments accounted for using equity method			
Investments accounted for using equity method, net	1,441,274	1,545,197	1,575,439
Property, plant and equipment			
Total property, plant and equipment	54,120,023	45,405,426	34,211,620
Investment property, net			
Investment property, net	252,703	255,006	257,508
Intangible assets			
Total intangible assets	157,776	146,369	87,375
Deferred tax assets	2,933,454	2,407,730	1,641,250
Other non-current assets			
Long-term prepaid rents	1,309,864	953,967	955,423
Other non-current assets, others			
Total other non-current assets, others	3,087,863	6,373,337	3,282,735
Total other non-current assets	4,397,727	7,327,304	4,238,158
Total non-current assets	63,302,957	57,087,032	42,011,350
Total assets	145,369,691	136,964,704	105,124,455
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	17,136,000	15,527,000	11,993,000
Notes payable			
Total notes payable	74,440	139,707	168,751
Accounts payable			
Total accounts payable	5,639,520	6,084,001	3,671,897
Accounts payable to related parties			
Total accounts payable to related parties	0	0	6,433
Other payables			
Dividends payable	4,622,346	0	3,760,265
Total other payables	4,622,346	0	3,760,265
Other payables to related parties	5,096,653	5,519,528	3,387,723
Current tax liabilities	3,121,344	2,865,378	2,127,994
Other current liabilities			
Other current liabilities, others	2,344,826	2,044,472	237,426
Total other current liabilities	2,344,826	2,044,472	237,426
Total current liabilities	38,035,129	32,180,086	25,353,489
Non-current liabilities			
Bonds payable			
Total bonds payable	0	0	1,767,228
Deferred tax liabilities			
Total deferred tax liabilities	78,272	183,799	80,194
Other non-current liabilities			
Net defined benefit liability, non-current	4,194	4,188	862
Other non-current liabilities, others	8,093,687	8,507,472	7,963
Total other non-current liabilities	8,097,881	8,511,660	8,825
Total non-current liabilities	8,176,153	8,695,459	1,856,247
Total liabilities	46,211,282	40,875,545	27,209,736

Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	7,703,911	7,703,911	7,603,795
Advance receipts for share capital	0	0	21,659
Total capital stock	7,703,911	7,703,911	7,625,454
Capital surplus			
Total capital surplus	20,274,285	20,276,071	18,592,350
Retained earnings			
Legal reserve	8,709,310	6,921,593	6,921,593
Special reserve	2,377,902	2,377,902	2,377,902
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	56,520,681	53,031,409	41,784,492
Total retained earnings	67,607,893	62,330,904	51,083,987
Other equity interest			
Total other equity interest	3,406,114	5,586,777	438,138
Total equity attributable to owners of parent	98,992,203	95,897,663	77,739,929
Non-controlling interests	166,206	191,496	174,790
Total equity	99,158,409	96,089,159	77,914,719
Total liabilities and equity	145,369,691	136,964,704	105,124,455
Equivalent issue shares of advance receipts for ordinary share	0	0	114,534
Number of shares in entity held by entity and by its subsidiaries	0	0	0


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**Financial Statement ? Income Statement**

Provided by: CATCHER TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015 / 2nd	2014 / 2nd	2015 / 01 / 01 To 2015 / 06 / 30	2014 / 01 / 01 To 2014 / 06 / 30
<b>Statement of comprehensive income</b>				
? Operating revenue				
?? Total operating revenue	20,129,280	13,319,014	37,529,399	23,734,883
? Operating costs				
?? Total operating costs	10,581,405	6,762,263	19,872,054	12,874,753
? Gross profit (loss) from operations	9,547,875	6,556,751	17,657,345	10,860,130
? Gross profit (loss) from operations	9,547,875	6,556,751	17,657,345	10,860,130
? Operating expenses				
?? Selling expenses				
??? Total selling expenses	266,316	115,448	434,870	203,661
?? Administrative expenses				
??? Total administrative expenses	1,446,805	998,385	2,860,021	1,823,299
?? Research and development expenses				
??? Total research and development expenses	325,709	285,549	610,096	467,547
?? Total operating expenses	2,038,830	1,399,382	3,904,987	2,494,507
? Net operating income (loss)	7,509,045	5,157,369	13,752,358	8,365,623
? Non-operating income and expenses				
?? Other income				
??? Interest income				
???? Total interest income	122,007	208,946	298,949	421,235
??? Other income, others	747,043	316,301	788,763	395,678
??? Total other income	869,050	525,247	1,087,712	816,913
?? Other gains and losses				
??? Foreign exchange gains	-188,070	-275,735	-366,937	44,004
??? Miscellaneous disbursements	-9,884	-47,844	-25,380	-139,686
??? Other gains and losses, net	-178,186	-227,891	-341,557	183,690
?? Finance costs				
??? Interest expense	39,801	40,654	77,900	96,568
??? Finance costs, net	39,801	40,654	77,900	96,568
? Share of profit (loss) of associates and joint ventures accounted for using equity method				
??? Share of profit (loss) of associates and joint ventures accounted for using equity method, net	1,260	21,961	-9,549	25,187
? Total non-operating income and expenses	652,323	278,663	658,706	929,222
? Profit (loss) from continuing operations before tax	8,161,368	5,436,032	14,411,064	9,294,845
? Tax expense (income)				
?? Total tax expense (income)	2,903,016	1,790,040	4,487,793	2,662,049
? Profit (loss) from continuing operations	5,258,352	3,645,992	9,923,271	6,632,796
? Profit (loss)	5,258,352	3,645,992	9,923,271	6,632,796
? Other comprehensive income				
?? Components of other comprehensive income that will be reclassified to profit or loss				
??? Exchange differences on translation	-937,840	-1,464,795	-2,225,191	-376,204
??? Unrealised gains (losses) on valuation of available-for-sale financial assets	0	0	0	1,025
??? Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss				
???? Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	-2,599	-4,397	-4,698	944
??? Components of other comprehensive income that will be reclassified to profit or loss	-940,439	-1,469,192	-2,229,889	-374,235
?? Other comprehensive income, net	-940,439	-1,469,192	-2,229,889	-374,235
? Total comprehensive income	4,317,913	2,176,800	7,693,382	6,258,561
? Profit (loss), attributable to:				
?? Profit (loss), attributable to owners of parent	5,246,992	3,643,676	9,899,335	6,627,485
?? Profit (loss), attributable to non-controlling interests	11,360	2,316	23,936	5,311
? Comprehensive income attributable to:				
?? Comprehensive income, attributable to owners of parent	4,308,016	2,178,014	7,718,672	6,254,390
?? Comprehensive income, attributable to non-controlling interests	9,897	-1,214	-25,290	4,171
? Basic earnings per share				
?? Basic earnings (loss) per share from continuing operations	6.81	4.84	12.85	8.81
?? Total basic earnings per share	6.81	4.84	12.85	8.81
? Diluted earnings per share				
?? Diluted earnings (loss) per share from continuing operations	6.80	4.78	12.84	8.72
?? Total diluted earnings per share	6.80	4.78	12.84	8.72


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# Financial Statement ? Statements of Cash Flows

Provided by: CATCHER TECHNOLOGY CO., LTD.  
 Financial year: Yearly  
 Unit: NT\$ thousand

Accounting Title	2015/01/01To2015/06/30	2014/01/01To2014/06/30
<b>Statement of cash flows</b>		
? Cash flows from (used in) operating activities, indirect method		
?? Profit (loss) from continuing operations before tax	14,411,064	9,294,845
?? Profit (loss) before tax	14,411,064	9,294,845
?? Adjustments		
??? Adjustments to reconcile profit (loss)		
???? Depreciation expense	4,502,303	2,934,059
???? Amortization expense	41,517	29,072
???? Provision (reversal of provision) for bad debt expense	-566	-4,864
???? Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-3,924
???? Interest expense	77,900	96,568
???? Interest income	-298,949	-421,235
???? Share of loss (profit) of associates and joint ventures accounted for using equity method	9,549	-25,187
???? Loss (gain) on disposal of property, plan and equipment	56,624	12,141
???? Loss (gain) on disposal of intangible assets	6	0
???? Loss (gain) on disposal of investments	-17,480	-140,838
???? Impairment loss on non-financial assets	-301,345	0
???? Reversal of impairment loss on non-financial assets	-209,159	0
???? Unrealized foreign exchange loss (gain)	345,469	-242,799
???? Total adjustments to reconcile profit (loss)	4,205,869	2,232,993
??? Changes in operating assets and liabilities		
???? Changes in operating assets		
????? Decrease (increase) in financial assets held for trading	0	1,732
????? Decrease (increase) in notes receivable	0	560
????? Decrease (increase) in accounts receivable	-7,615,854	-650,143
????? Decrease (increase) in other receivable	-445,643	38,193
????? Decrease (increase) in inventories	-183,542	87,386
????? Decrease (increase) in other current assets	582,775	-738,069
????? Total changes in operating assets	-7,662,264	-1,260,341
???? Changes in operating liabilities		
????? Increase (decrease) in notes payable	-65,267	-81,212
????? Increase (decrease) in accounts payable	-446,350	-573,261
????? Increase (decrease) in accounts payable to related parties	0	-271,130
????? Increase (decrease) in other payable	-58,228	-330,324
????? Increase (decrease) in other payable to related parties	-3,535	0
????? Increase (decrease) in other current liabilities	87,087	332
????? Increase (decrease) in net defined benefit liability	6	8
????? Increase (decrease) in other operating liabilities	-370,503	0
????? Total changes in operating liabilities	-856,790	-1,255,587
???? Total changes in operating assets and liabilities	-8,519,054	-2,515,928
??? Total adjustments	-4,313,185	-282,935
? Cash inflow (outflow) generated from operations	10,097,879	9,011,910
? Income taxes refund (paid)	-4,863,074	-2,926,243
? Net cash flows from (used in) operating activities	5,234,805	6,085,667
? Cash flows from (used in) investing activities		
? Proceeds from disposal of available-for-sale financial assets	0	50,000
? Acquisition of investments in debt instrument without active market	2,289	2,843,358
? Proceeds from disposal of investments accounted for using equity method	34,687	260,660
? Acquisition of property, plant and equipment	-11,194,894	-4,980,965
? Proceeds from disposal of property, plant and equipment	626,297	52,391
? Increase in refundable deposits	-1,044	-5,805
? Decrease in refundable deposits	180	4,404
? Acquisition of intangible assets	-40,983	-3,504
? Acquisition of investment properties	-494	-520
? Increase in other prepayments	-413,196	-204,576
? Interest received	364,472	474,426
? Net cash flows from (used in) investing activities	-10,622,686	-1,510,131
? Cash flows from (used in) financing activities		
? Increase in short-term loans	46,457,500	16,649,000
? Decrease in short-term loans	-44,848,500	-20,896,691
? Repayments of long-term debt	0	-1,000,000
? Increase in guarantee deposits received	493,171	204,954
? Decrease in guarantee deposits received	-313,909	-279,416
? Interest paid	-78,798	-62,850
? Net cash flows from (used in) financing activities	1,709,464	-5,385,003
? Effect of exchange rate changes on cash and cash equivalents	-1,092,465	331,637
? Net increase (decrease) in cash and cash equivalents	-4,770,882	-477,830
? Cash and cash equivalents at beginning of period	48,119,090	39,378,362
? Cash and cash equivalents at end of period	43,348,208	38,900,532
? Cash and cash equivalents reported in the statement of financial position	43,348,208	38,900,532



Financial Statement 7 Statements of Changes in Stockholders' Equity

Prepared by CATHER TECHNOLOGY CO., LTD.  
Period: per Year  
Unit: NTS thousand



## 2015/06/30Statement of Stockholders' Equity

Unit: NTS thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	7,703,911	7,703,911	20,276,071	6,921,939	2,377,900	53,031,499	62,130,904	5,586,777	5,586,777	95,897,661	191,496	96,089,157
Effects of retrospective application and retrospective restatement												
Retrospective adjustment of equity attributable to former owner due to reorganization of entities under common control												
Equity at beginning of period after adjustments	7,703,911	7,703,911	20,276,071	6,921,939	2,377,900	53,031,499	62,130,904	5,586,777	5,586,777	95,897,661	191,496	96,089,157
Legal reserve appropriated				3,879,113								
Special reserve appropriated												
Cash dividends of ordinary share												
Cash dividends of preference share												
Stock dividends of ordinary share												
Stock dividends of preference share												
Legal reserve used to offset accumulated deficits												
Special reserve used to offset accumulated deficits												
Reversal of special reserve												
Due to business combination												
Due to identified assets received												
Changes in equity of associates and joint ventures accounted for using equity method												
Capital surplus used to offset accumulated deficits												
Stock dividends from capital surplus												
Cash dividends from capital surplus												
Other changes in capital surplus												
Profit (loss)						8,899,335	8,899,335					
Other comprehensive income												
Total comprehensive income						8,899,335	8,899,335					
Issue of shares												
Capital reduction												
Capital reduction to offset accumulated deficits												
Capital reduction due to spin-off												
Shares issued for pursuant to acquisitions												
Reorganization												
Conversion of convertible bonds												
Conversion of certificates of bonds-to-shares												
Conversion of preference share												
Issue of preference share												
Redemption of preference share												
Issue of ordinary share, others												
Purchase of treasury share												
Retirement of treasury share												
Acquisition of company's share by subsidiaries recognized as treasury share												
Disposal of company's share by subsidiaries recognized as treasury share transactions												
Adjustments of capital surplus for company's cash dividends received by subsidiaries												
Disposal of subsidiaries or investments accounted for using equity method												
Difference between consideration and carrying amount of subsidiaries acquired or disposed												
Changes in ownership interests in subsidiaries												
Changes in non-controlling interests												
Share-based payments												
Changes in prepaid preferred stock construction dividends												
Others												
Total increase (decrease) in equity												
Equity at end of period	7,703,911	7,703,911	20,276,071	6,921,939	2,377,900	53,031,499	62,130,904	5,586,777	5,586,777	95,897,661	191,496	96,089,157

## 2014/06/30Statement of Stockholders' Equity

Unit: NTS thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	7,507,031		7,507,031	16,974,456	5,541,474	2,377,900	40,297,391	48,216,762	797,156	14,077	811,233	73,509,467	170,619	73,680,086
Effects of retrospective application and retrospective restatement														
Retrospective adjustment of equity attributable to former owner due to reorganization of entities under common control														
Equity at beginning of period after adjustments	7,507,031		7,507,031	16,974,456	5,541,474	2,377,900	40,297,391	48,216,762	797,156	14,077	811,233	73,509,467	170,619	73,680,086
Legal reserve appropriated														
Special reserve appropriated														
Cash dividends of ordinary share														
Cash dividends of preference share														
Stock dividends of ordinary share														
Stock dividends of preference share														
Legal reserve used to offset accumulated deficits														
Special reserve used to offset accumulated deficits														
Reversal of special reserve														
Due to business combination														
Due to identified assets received														
Changes in equity of associates and joint ventures accounted for using equity method														
Capital surplus used to offset accumulated deficits														
Stock dividends from capital surplus														
Cash dividends from capital surplus														
Other changes in capital surplus														
Profit (loss)							6,627,485	6,627,485						
Other comprehensive income														
Total comprehensive income							6,627,485	6,627,485						
Issue of shares														
Capital reduction														
Capital reduction to offset accumulated deficits														
Capital reduction due to spin-off														
Shares issued for pursuant to acquisitions														
Reorganization														
Conversion of convertible bonds														
Conversion of certificates of bonds-to-shares														
Conversion of preference share														
Issue of preference share														
Redemption of preference share														
Issue of ordinary share, others														
Purchase of treasury share														
Retirement of treasury share														
Acquisition of company's share by subsidiaries recognized as treasury share														
Disposal of company's share by subsidiaries recognized as treasury share transactions														
Adjustments of capital surplus for company's cash dividends received by subsidiaries														
Disposal of subsidiaries or investments accounted for using equity method														
Difference between consideration and carrying amount of subsidiaries acquired or disposed														
Changes in ownership interests in subsidiaries														
Changes in non-controlling interests														
Share-based payments														
Changes in prepaid preferred stock construction dividends														
Others														
Total increase (decrease) in equity														
Equity at end of period	7,507,031		7,507,031	16,974,456	5,541,474	2,377,900	46,924,876	53,061,961	423,034	15,103	438,138	77,778,929	173,796	77,952,725