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Financial Statement ? Balance Sheet

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

Accounting Title	2014/06/30	2013/12/31	2013/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	38,900,532	39,378,362	34,408,366
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	21,201	22,087	20,020
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	0	49,975	938,985
Current bond investment without active market			
Current bond investment without active market, net	364,042	3,192,697	3,053,976
Notes receivable, net			
Notes receivable, net	0	560	0
Accounts receivable, net			
Accounts receivable, net	18,080,538	17,504,791	16,715,788
Other receivables			
Other receivables, net	210,299	261,179	341,677
Current tax assets			
Total current tax assets	92,932	149,397	0
Inventories			
Total inventories	3,787,046	3,873,173	3,406,279
Prepayments			
Prepaid rents	20,496	17,812	16,342
Total prepayments	20,496	17,812	16,342
Other current assets			
Total other current assets	1,636,019	896,623	1,739,005
Total current assets	63,113,105	65,346,656	60,640,438
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	0	0	17,485
Investments accounted for using equity method			
Investments accounted for using equity method, net	1,575,439	1,730,683	1,732,751
Property, plant and equipment			
Total property, plant and equipment	34,211,620	34,903,140	33,215,128
Investment property, net			
Investment property, net	257,508	259,831	262,640
Intangible assets			
Total intangible assets	87,375	102,555	81,508
Deferred tax assets	1,641,250	1,394,675	1,067,239
Other non-current assets			
Long-term prepaid rents	955,423	770,070	774,640
Other non-current assets, others			
Total other non-current assets, others	3,282,735	871,426	1,956,711
Total other non-current assets	4,238,158	1,641,496	2,731,351
Total non-current assets	42,011,350	40,032,380	39,108,102
Total assets	105,124,455	105,379,036	99,748,540
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	11,993,000	16,155,655	14,472,000
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	0	0	27,128
Notes payable			
Total notes payable	168,751	249,963	175,536
Accounts payable			
Total accounts payable	3,671,897	4,245,813	3,263,493
Accounts payable to related parties			
Total accounts payable to related parties	6,433	286,540	144,466
Other payables			
Dividends payable	3,760,265	0	4,504,219
Other payables, others	3,387,723	3,665,484	3,279,677
Total other payables	7,147,988	3,665,484	7,783,896
Other payables to related parties	0	0	0
Current tax liabilities	2,127,994	2,165,528	1,493,645
Other current liabilities			
Long-term liabilities, current portion			
Bonds payable, current portion	0	3,492,625	3,466,229
Long-term borrowings, current portion	0	1,000,000	1,256,667
Total long-term liabilities, current portion	0	4,492,625	4,722,896
Other current liabilities, others	237,426	312,960	267,366
Total other current liabilities	237,426	4,805,585	4,990,262
Total current liabilities	25,353,489	31,574,568	32,350,426
Non-current liabilities			
Bonds payable			
Total bonds payable	1,767,228	0	0
Deferred tax liabilities			
Total deferred tax liabilities	80,194	116,744	106,967
Other non-current liabilities			
Accrued pension liabilities	862	854	3,566
Other non-current liabilities, others	7,963	6,764	17,535
Total other non-current liabilities	8,825	7,618	21,101
Total non-current liabilities	1,856,247	124,362	128,068
Total liabilities	27,209,736	31,698,930	32,478,494
Equity			

Equity attributable to owners of parent			
Share capital			
Ordinary share	7,603,795	7,507,031	7,507,031
Advance receipts for share capital	21,659	0	0
Total capital stock	7,625,454	7,507,031	7,507,031
Capital surplus			
Total capital surplus	18,592,350	16,974,456	16,979,018
Retained earnings			
Legal reserve	6,921,593	5,541,474	5,541,474
Special reserve	2,377,902	2,377,902	2,377,902
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	41,784,492	40,297,391	34,052,418
Total retained earnings	51,083,987	48,216,767	41,971,794
Other equity interest			
Total other equity interest	438,138	811,233	649,896
Total equity attributable to owners of parent	77,739,929	73,509,487	67,107,739
Non-controlling interests	174,790	170,619	162,307
Total equity	77,914,719	73,680,106	67,270,046
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	114,534	0	0
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	2014/2nd	2013/2nd	2014/01/01To2014/06/30	2013/01/01To2013/06/30
Statement of comprehensive income				
? Operating revenue				
?? Total operating revenue	13,319,014	10,459,627	23,734,883	19,692
? Operating costs				
?? Total operating costs	6,762,263	5,807,392	12,874,753	11,187
? Gross profit (loss) from operations	6,556,751	4,652,235	10,860,130	8,504
? Gross profit (loss) from operations	6,556,751	4,652,235	10,860,130	8,504
? Operating expenses				
?? Selling expenses				
??? Total selling expenses	115,448	86,819	203,661	154
?? Administrative expenses				
??? Total administrative expenses	998,385	687,535	1,823,299	1,344
?? Research and development expenses				
??? Total research and development expenses	285,549	250,961	467,547	447
?? Total operating expenses	1,399,382	1,025,315	2,494,507	1,947
? Net operating income (loss)	5,157,369	3,626,920	8,365,623	6,557
? Non-operating income and expenses				
?? Other income				
??? Interest income				
???? Total interest income	208,946	164,490	421,235	352
??? Other income, others	316,301	33,451	395,678	239
??? Total other income	525,247	197,941	816,913	591
?? Other gains and losses				
??? Foreign exchange gains	-275,735	1,085,860	44,004	2,486
??? Miscellaneous disbursements	-47,844	-28,231	-139,686	-19
??? Other gains and losses, net	-227,891	1,114,091	183,690	2,505
?? Finance costs				
??? Interest expense	40,654	77,502	96,568	164
??? Finance costs, net	40,654	77,502	96,568	164
?? 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	21,961	4,835	25,187	25
?? Total non-operating income and expenses	278,663	1,239,365	929,222	2,959
? Profit (loss) from continuing operations before tax	5,436,032	4,866,285	9,294,845	9,516
? Tax expense (income)				
?? Total tax expense (income)	1,790,040	1,225,141	2,662,049	1,949
? Profit (loss) from continuing operations	3,645,992	3,641,144	6,632,796	7,566
? Profit (loss)	3,645,992	3,641,144	6,632,796	7,566
? Other comprehensive income				
?? Exchange differences on translation	-1,464,795	991,699	-376,204	2,609
?? Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-21,792	1,025	-20
?? Share of other comprehensive income of associates and joint ventures accounted for using equity method				
??? Total share of other comprehensive income of associates and joint ventures accounted for using equity method	-4,397	1,523	944	8
?? Other comprehensive income, net	-1,469,192	971,430	-374,235	2,596
? Total comprehensive income	2,176,800	4,612,574	6,258,561	10,163
? Profit (loss), attributable to:				
?? Profit (loss), attributable to owners of parent	3,643,676	3,635,954	6,627,485	7,558
?? Profit (loss), attributable to non-controlling interests	2,316	5,190	5,311	8
? Comprehensive income attributable to:				
?? Comprehensive income, attributable to owners of parent	2,178,014	4,572,041	6,254,390	10,147
?? Comprehensive income, attributable to non-controlling interests	-1,214	40,533	4,171	15
? Basic earnings per share				
?? Basic earnings (loss) per share from continuing operations	4.84	4.84	8.81	11
?? Total basic earnings per share	4.84	4.84	8.81	11
? Diluted earnings per share				
?? Diluted earnings (loss) per share from continuing operations	4.78	4.71	8.72	11
?? Total diluted earnings per share	4.78	4.71	8.72	11


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Financial Statement ? Statements of Cash Flows

Provided by: CATCHER TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/01/01To2014/06/30	2013/01/01To2013/06/30
Statement of cash flows		
? Cash flows from (used in) operating activities, indirect method		
?? Profit (loss) from continuing operations before tax	9,294,845	9,516,222
?? Profit (loss) before tax	9,294,845	9,516,222
?? Adjustments		
??? Adjustments to reconcile profit (loss)		
???? Depreciation expense	2,934,059	2,382,895
???? Amortization expense	29,072	21,820
???? Provision (reversal of provision) for bad debt expense	-4,864	0
???? Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-3,924	20
???? Interest expense	96,568	164,046
???? Interest income	-421,235	-352,479
???? Share of loss (profit) of associates and joint ventures accounted for using equity method	-25,187	-25,996
???? Loss (gain) on disposal of property, plant and equipment	12,141	388
???? Loss (gain) on disposal of investments	-140,838	-12,563
???? Impairment loss on non-financial assets	0	1,298
???? Unrealized foreign exchange loss (gain)	-242,799	1,719,861
???? Loss (gain) on bond redemption	0	2,504
???? Total adjustments to reconcile profit (loss)	2,232,993	3,901,794
??? Changes in operating assets and liabilities		
???? Changes in operating assets		
????? Decrease (increase) in financial assets held for trading	1,732	0
????? Decrease (increase) in notes receivable	560	30
????? Decrease (increase) in accounts receivable	-650,143	-1,411,205
????? Decrease (increase) in other receivable	38,193	-90,312
????? Decrease (increase) in inventories	87,386	-958,483
????? Decrease (increase) in other current assets	-738,069	282,474
????? Total changes in operating assets	-1,260,341	-2,177,496
???? Changes in operating liabilities		
????? Increase (decrease) in financial liabilities held for trading	0	-10,183
????? Increase (decrease) in notes payable	-81,212	-132,466
????? Increase (decrease) in accounts payable	-573,261	281,122
????? Increase (decrease) in accounts payable to related parties	-271,130	95,204
????? Increase (decrease) in other payable	-330,324	288,292
????? Increase (decrease) in other current liabilities	332	-27,132
????? Increase (decrease) in accrued pension liabilities	8	160
????? Total changes in operating liabilities	-1,255,587	494,997
???? Total changes in operating assets and liabilities	-2,515,928	-1,682,499
??? Total adjustments	-282,935	2,219,295
?? Cash inflow (outflow) generated from operations	9,011,910	11,735,517
?? Income taxes refund (paid)	-2,926,243	-2,146,847
? Net cash flows from (used in) operating activities	6,085,667	9,588,670
? Cash flows from (used in) investing activities		
?? Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	0	-20,040
?? Acquisition of available-for-sale financial assets	0	-1,565
?? Proceeds from disposal of available-for-sale financial assets	50,000	96,763
?? Acquisition of bond investments without active market	2,843,358	-2,660,811
?? Acquisition of investments accounted for using equity method	0	-2,010
?? Proceeds from disposal of investments accounted for using equity method	260,660	11,895
?? Acquisition of property, plant and equipment	-4,980,965	-7,098,920
?? Proceeds from disposal of property, plant and equipment	52,391	2,123
?? Increase in refundable deposits	-5,805	-98
?? Decrease in refundable deposits	4,404	7,738
?? Acquisition of intangible assets	-3,504	-11,972
?? Acquisition of investment properties	-520	0
?? Increase in other prepayments	-204,576	-63,918
?? Interest received	474,426	351,290
?? Net cash flows from (used in) investing activities	-1,510,131	-9,389,525
? Cash flows from (used in) financing activities		
?? Increase in short-term loans	16,649,000	38,747,715
?? Decrease in short-term loans	-20,896,691	-49,498,821
?? Repayments of bonds	0	-50,854
?? Proceeds from long-term debt	0	2,176,750
?? Repayments of long-term debt	-1,000,000	-4,667,621
?? Increase in guarantee deposits received	204,954	101,751
?? Decrease in guarantee deposits received	-279,416	-129,151
?? Interest paid	-62,850	-173,711
?? Change in non-controlling interests	0	-32,377
?? Net cash flows from (used in) financing activities	-5,385,003	-13,526,319
? Effect of exchange rate changes on cash and cash equivalents	331,637	2,336,005
? Net increase (decrease) in cash and cash equivalents	-477,830	-10,991,169
? Cash and cash equivalents at beginning of period	39,378,362	45,399,535
? Cash and cash equivalents at end of period	38,900,532	34,408,366
?? Cash and cash equivalents reported in the statement of financial position	38,900,532	34,408,366



Financial Statement 7 Statements of Changes in Stockholders' Equity

Prepared by: CATHER TECHNOLOGY CO., LTD.
Fiscal year: Yearly
Unit: NT\$ thousand

2014/06/30?Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficits)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interests	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	7,507,031		7,507,031	16,924,456	5,541,474	2,377,902	30,297,793	48,216,750	797,158	14,072	811,233	73,509,487	170,819	73,680,306
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	16,924,456	5,541,474	2,377,902	30,297,793	48,216,750	797,158	14,072	811,233	73,509,487	170,819	73,680,306
Capital reserve appropriation														
Special reserve appropriation														
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 contribution														
Due to donated assets received														
Due to recognition of equity component of convertible bonds (preference share) issued														
Changes in equity of associates and joint ventures accounted for using equity method				2,726								2,726		2,726
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				6,627,485	5,311	6,632,796
Other comprehensive income									(374,120)	1,021	(373,099)	(373,099)	(1,140)	(374,239)
Total comprehensive income						6,627,485		6,627,485				6,254,386	4,171	6,258,557
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	96,754	21,659	118,413	1,628,553								1,746,972		1,746,972
Conversion of certificates of bonds-to-share														
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 non-controlling interests														
Share-based payments														
Changes in prepaid preferred stock construction dividends														
Others														
Total increase (decrease) in equity	96,754	21,659	118,413	1,612,884	1,388,118		1,487,103	2,867,226	1,021		(373,099)	4,330,467	6,171	4,336,638
Equity at end of period	7,603,785	21,659	7,625,444	18,537,340	6,929,592	2,377,902	31,784,896	51,052,076	423,038	15,103	438,138	77,939,929	174,990	78,114,919

2013/06/30?Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficits)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interests	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	7,507,031	7,507,031	16,924,117	4,452,426	2,377,902	32,087,401	38,917,229	-1,990,002	50,744	1,939,258	61,406,619	178,754	61,585,373
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	16,924,117	4,452,426	2,377,902	32,087,401	38,917,229	-1,990,002	50,744	1,939,258	61,406,619	178,754	61,585,373
Capital reserve appropriation													
Special reserve appropriation													
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 contribution													
Due to donated assets received													
Due to recognition of equity component of convertible bonds (preference share) issued													
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)						7,558,284	7,558,284						
Other comprehensive income													
Total comprehensive income						7,558,284	7,558,284						
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-share													
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 non-controlling interests													
Share-based payments													
Changes in prepaid preferred stock construction dividends													
Others													
Total increase (decrease) in equity						1,965,017	1,965,018	2,609,018	-20,744	2,989,154	5,698,120	18,449	5,881,672
Equity at end of period	7,507,031	7,507,031	18,889,134	5,541,474	2,377,902	34,052,418	40,882,247	-1,580,984	29,060	4,928,412	67,037,739	197,203	67,234,942