



Historical

Financial Statement — Balance Sheet

Provided by: Sino-American Silicon Products Inc.
 Financial year: Yearly
 Unit: NT\$ thousand

Accounting Title	2013/06/30	2012/12/31	2012/06/30	2012/01/01
Balance Sheet				
Assets				
Current assets				
Cash and cash equivalents				
Total cash and cash equivalents	2,274,788	2,113,385	7,245,957	4,183,509
Current financial assets at fair value through profit or loss				
Current financial assets at fair value through profit or loss, designated as upon initial recognition	0	0	0	43,922
Total current financial assets at fair value through profit or loss	0	0	0	43,922
Accounts receivable, net				
Accounts receivable	3,895,219	3,341,263	4,589,991	1,204,256
Accounts receivable, net	3,895,219	3,341,263	4,589,991	1,204,256
Accounts receivable due from related parties, net				
Accounts receivable due from related parties	173,277	106,442	201,672	98,099
Accounts receivable due from related parties, net	173,277	106,442	201,672	98,099
Inventories				
Inventories, manufacturing business				
Inventories, manufacturing business, net	3,541,586	3,505,342	3,663,948	1,335,313
Total inventories	3,541,586	3,505,342	3,663,948	1,335,313
Prepayments				
Total prepayments	1,723,869	1,994,095	1,994,987	1,335,910
Other current assets				
Other current financial assets	184,226	180,112	1,840,288	362,954
Other current assets, others	350,063	374,001	570,038	208,368
Total other current assets	534,289	554,113	2,410,326	571,322
Total current assets	12,143,028	11,614,640	20,106,881	8,772,331
Non-current assets				
Non-current available-for-sale financial assets				
Non-current available-for-sale financial assets	787,392	703,328	987,371	1,054,168
Non-current available-for-sale financial assets, net	787,392	703,328	987,371	1,054,168
Non-current financial assets at cost				
Non-current financial assets at cost	1,372,861	1,399,409	2,144,165	1,904,118
Non-current financial assets at cost, net	1,372,861	1,399,409	2,144,165	1,904,118
Investments accounted for using equity method				
Investments accounted for using equity method	3,313,372	1,545,124	1,801,088	1,839,581
Investments accounted for using equity method, net	3,313,372	1,545,124	1,801,088	1,839,581
Property, plant and equipment				
Land, net				
Land, cost	800,062	890,001	983,909	24,232
Land, net	800,062	890,001	983,909	24,232
Buildings and structures, net				
Buildings and structures, cost	13,540,351	14,694,484	10,239,500	4,691,409
Accumulated depreciation, buildings and structures	6,173,806	6,555,527	1,071,307	573,269
Buildings and structures, net	7,366,545	8,138,957	9,168,193	4,118,140
Machinery and equipment, net				
Machinery and equipment, cost	39,947,419	43,780,417	14,847,087	10,316,590
Accumulated depreciation, machinery and equipment	34,302,859	36,854,145	7,347,655	5,161,113
Machinery and equipment, net	5,644,560	6,926,272	7,499,432	5,155,477
Other facilities, net				
Other facilities, cost	2,743,535	2,458,166	2,029,182	1,509,353
Accumulated depreciation, other facilities	1,554,959	948,491	625,597	422,771
Other facilities, net	1,188,576	1,509,675	1,403,585	1,086,582
Unfinished construction and equipment under acceptance	84,767	582,117	1,005,470	687,860
Total property, plant and equipment	15,084,510	18,047,022	20,060,589	11,072,291
Intangible assets				
Goodwill	643,752	622,507	639,050	647,385
Total intangible assets	643,752	622,507	639,050	647,385
Other non-current assets				
Other long-term investments, net				
Other long-term investments, net	0	0	0	0
Other non-current financial assets				
Other non-current financial assets, others	238,597	515,527	616,745	19,590
Total other non-current financial assets	238,597	515,527	616,745	19,590
Other non-current assets, others				
Other non-current assets, others	4,368,399	4,027,734	4,529,425	4,381,948
Total other non-current assets, others	4,368,399	4,027,734	4,529,425	4,381,948
Total other non-current assets	4,606,996	4,543,261	5,146,170	4,401,538
Total non-current assets	25,808,883	26,860,651	30,778,433	20,919,081
Total assets	37,951,911	38,475,291	50,885,314	29,691,412
Liabilities				
Current liabilities				
Short-term borrowings				
Bank loan	2,262,369	1,991,355	2,332,385	1,020,694
Total short-term borrowings	2,262,369	1,991,355	2,332,385	1,020,694
Accounts payable				
Accounts payable	2,247,421	2,750,105	2,575,362	600,770
Total accounts payable	2,247,421	2,750,105	2,575,362	600,770
Other payables				
Wages and salaries payable	509,955	830,162	547,553	250,790
Dividends payable	0	0	443,119	0
Total other payables	509,955	830,162	990,672	250,790
Current provisions				
Short-term onerous contracts provision	771,569	884,478	441,664	0
Total current provisions	771,569	884,478	441,664	0
Other current liabilities				

Advance receipts				
Advance sales receipts	1,255,319	2,147,637	1,341,137	1,232,513
Total advance receipts	1,255,319	2,147,637	1,341,137	1,232,513
Long-term liabilities, current portion				
Bonds payable, current portion	0	0	1,126,800	0
Long-term borrowings, current portion	480,000	3,830,393	5,521,555	1,995,000
Total long-term liabilities, current portion	480,000	3,830,393	6,648,355	1,995,000
Other current liabilities, others	1,353,194	549,930	1,092,578	470,778
Total other current liabilities	3,088,513	6,527,960	9,082,070	3,698,291
Total current liabilities	8,879,827	12,984,060	15,422,153	5,570,545
Non-current liabilities				
Long-term borrowings				
Long-term bank loans	4,538,025	1,235,000	5,675,890	1,096,123
Total long-term borrowings	4,538,025	1,235,000	5,675,890	1,096,123
Non-current provisions				
Long-term onerous contracts provision	1,544,747	1,980,453	2,921,406	0
Long-term provision for decommissioning, restoration and rehabilitation costs	30,728	33,961	37,222	0
Total non-current provisions	1,575,475	2,014,414	2,958,628	0
Other non-current liabilities				
Accrued pension liabilities	1,215,126	1,336,921	1,400,879	76,566
Other non-current liabilities, others	3,098,633	2,439,133	3,841,156	4,014,287
Total other non-current liabilities	4,313,759	3,776,054	5,242,035	4,090,853
Total non-current liabilities	10,427,259	7,025,468	13,876,553	5,186,976
Total liabilities	19,307,086	20,009,528	29,298,706	10,757,521
Equity				
Equity attributable to owners of parent				
Share capital				
Ordinary share	5,231,191	5,231,191	5,231,191	4,431,191
Total capital stock	5,231,191	5,231,191	5,231,191	4,431,191
Capital surplus				
Capital surplus, additional paid-in capital				
Capital surplus, additional paid-in capital arising from ordinary share	14,966,903	14,878,908	14,837,210	12,141,389
Total capital surplus, additional paid-in capital	14,966,903	14,878,908	14,837,210	12,141,389
Total capital surplus	14,966,903	14,878,908	14,837,210	12,141,389
Retained earnings				
Legal reserve	213,967	987,717	987,717	944,846
Special reserve	102,349	604,810	604,810	0
Unappropriated retained earnings (accumulated deficit)				
Accumulated profit and loss	92,364	-1,498,442	293,960	2,182,541
Total unappropriated retained earnings (accumulated deficit)	92,364	-1,498,442	293,960	2,182,541
Total retained earnings	408,680	94,085	1,886,487	3,127,387
Other equity interest				
Unrealized gains (losses) on available-for-sale financial assets				
Unrealized gains (losses) on available-for-sale financial assets, parent	-2,131,520	-1,736,426	-633,999	-766,076
Total unrealized gains (losses) on available-for-sale financial assets	-2,131,520	-1,736,426	-633,999	-766,076
Total other equity interest	-2,131,520	-1,736,426	-633,999	-766,076
Treasury shares	0	256,695	0	0
Total equity attributable to owners of parent	18,475,254	18,211,063	21,320,889	18,933,891
Non-controlling interests	169,571	254,700	265,719	0
Total equity	18,644,825	18,465,763	21,586,608	18,933,891
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	7,593,000	0	0



Historical

Financial Statement – Income Statement

Provided by: Sino-American Silicon Products Inc.
 Financial year: Yearly
 Unit: NT\$ thousand

Accounting Title	2013/2nd	2012/2nd	2013/01/01To2013/06/30	2012/01/01To2012/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	5,352,568	6,193,868	10,264,451	8,174,773
Total sales revenue	5,352,568	6,193,868	10,264,451	8,174,773
Net sales revenue	5,352,568	6,193,868	10,264,451	8,174,773
Total operating revenue	5,352,568	6,193,868	10,264,451	8,174,773
Operating costs				
Cost of sales				
Cost of sales	4,698,067	5,623,060	9,211,140	7,899,958
Total cost of sales	4,698,067	5,623,060	9,211,140	7,899,958
Total operating costs	4,698,067	5,623,060	9,211,140	7,899,958
Gross profit (loss) from operations	654,501	570,808	1,053,311	274,815
Gross profit (loss) from operations	654,501	570,808	1,053,311	274,815
Operating expenses				
Selling expenses				
Total selling expenses	76,514	204,053	149,359	224,527
Administrative expenses				
Total administrative expenses	204,584	356,141	439,970	434,667
Research and development expenses				
Total research and development expenses	132,629	238,478	308,947	350,111
Total operating expenses	413,727	798,672	898,276	1,009,305
Net operating income (loss)	240,774	-227,864	155,035	-734,490
Non-operating income and expenses				
Other income				
Interest income				
Interest income from bank deposits	1,013	10,412	1,784	19,515
Total interest income	1,013	10,412	1,784	19,515
Gain recognised in bargain purchase transaction	0	104,299	0	104,299
Other income, others	-31,052	16,156	-21,870	24,670
Total other income	-30,039	130,867	-20,086	148,484
Other gains and losses				
Gains on disposals of investments	0	10,394	0	61,507
Foreign exchange gains	0	0	63,838	0
Foreign exchange losses	11,287	63,845	0	166,642
Losses on financial assets (liabilities) at fair value through profit or loss	0	0	0	6,407
Other gains and losses, net	-11,287	-53,451	63,838	-111,542
Finance costs				
Interest expense	33,083	119,545	70,147	147,555
Finance costs, net	33,083	119,545	70,147	147,555
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Share of loss of associates and joint ventures accounted for using equity method	36,663	8,646	89,394	38,493
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-36,663	-8,646	-89,394	-38,493
Total non-operating income and expenses	-111,072	-50,775	-115,789	-149,106
Profit (loss) from continuing operations before tax	129,702	-278,639	39,246	-883,596
Tax expense (income)				
Current tax expense (income)	23,316	-98,274	13,912	-90,943
Total tax expense (income)	23,316	-98,274	13,912	-90,943
Profit (loss) from continuing operations	106,386	-180,365	25,334	-792,653
Profit (loss) from discontinued operations				
Profit (loss) from discontinued operations, net of tax	0	15,218	300,909	466
Total profit (loss) from discontinued operations	0	15,218	300,909	466
Profit (loss)	106,386	-165,147	326,243	-792,187
Other comprehensive income				
Exchange differences on translation	-156,690	596,115	-602,930	225,845
Unrealised gains (losses) on valuation of available-for-sale financial assets	20,839	-184,404	84,063	-57,353
Income tax related to components of other comprehensive income	-43,439	88,479	-111,985	30,248
Other comprehensive income, net	-92,412	323,232	-406,882	138,244
Total comprehensive income	13,974	158,085	-80,639	-653,943
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	99,859	-170,416	314,595	-797,781
Profit (loss), attributable to non-controlling interests	6,527	5,269	11,648	5,594
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	10,714	147,956	-80,499	-665,704
Comprehensive income, attributable to non-controlling interests	3,260	10,129	-140	11,761
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.19	-0.38	0.60	-1.80
Total basic earnings per share	0.19	-0.38	0.60	-1.80



Historical

Financial Statement – Statements of Cash Flows

Provided by: Sino-American Silicon Products Inc.
 Financial year: Yearly
 Unit: NT\$ thousand

Accounting Title	2013/01/01To2013/06/30	2012/01/01To2012/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	39,246	-883,596
Profit (loss) from discontinued operations before tax	300,909	466
Profit (loss) before tax	340,155	-883,130
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	1,576,586	1,405,507
Amortization expense	4,707	23,314
Provision (reversal of provision) for bad debt expense	4,753	-4,570
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	43,922
Interest expense	70,147	147,619
Interest income	-1,784	-25,988
Share-based payments	88,209	41,866
Share of loss (profit) of associates and joint ventures accounted for using equity method	89,394	38,493
Loss (gain) on disposal of property, plan and equipment	-1,025	327
Loss (gain) on disposal of investments	0	-61,507
Impairment loss on non-financial assets	0	0
Other adjustments to reconcile profit (loss)	-201,229	142,202
Total adjustments to reconcile profit (loss)	1,629,758	1,751,185
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-1,011,355	-1,508,492
Decrease (increase) in inventories	-505,776	138,445
Decrease (increase) in prepayments	41,818	734,800
Decrease (increase) in other operating assets	-84,868	821,261
Total changes in operating assets	-1,560,181	186,014
Changes in operating liabilities		
Increase (decrease) in accounts payable	-205,956	-1,115,762
Increase (decrease) in provisions	-281,740	0
Increase (decrease) in receipts in advance	-222,538	-114,285
Increase (decrease) in accrued pension liabilities	-121,008	112,370
Increase (decrease) in other operating liabilities	460,795	481,028
Total changes in operating liabilities	-370,447	-636,649
Total changes in operating assets and liabilities	-1,930,628	-450,635
Total adjustments	-300,870	1,300,550
Cash inflow (outflow) generated from operations	39,285	417,420
Interest received	1,784	20,833
Interest paid	-72,503	-123,486
Income taxes refund (paid)	-1,330	-197,711
Net cash flows from (used in) operating activities	-32,764	117,056
Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	0	70,951
Acquisition of financial assets at cost	-13,433	-257,050
Acquisition of investments accounted for using equity method	-165,358	0
Net cash flow from acquisition of subsidiaries	0	-9,437,491
Proceeds from disposal of subsidiaries	-203,128	0
Acquisition of property, plant and equipment	-1,097,760	-1,553,479
Proceeds from disposal of property, plant and equipment	766,868	0
Increase in refundable deposits	0	-343,497
Decrease in refundable deposits	298,151	0
Increase in other financial assets	-27,251	-594,870
Increase in other non-current assets	0	265,216
Net cash flows from (used in) investing activities	-441,911	-11,850,220
Cash flows from (used in) financing activities		
Increase in short-term loans	271,014	1,311,691
Proceeds from issuing bonds	0	1,126,800
Proceeds from long-term debt	3,850,000	10,190,900
Repayments of long-term debt	-3,923,720	-1,952,375
Proceeds from issuing shares	0	3,452,073
Payments to acquire treasury shares	-5,749	0
Treasury shares sold to employees	262,444	0
Disposal of ownership interests in subsidiaries (without losing control)	0	78,080
Other financing activities	0	177,760
Net cash flows from (used in) financing activities	453,989	14,384,929
Effect of exchange rate changes on cash and cash equivalents	182,089	410,683
Net increase (decrease) in cash and cash equivalents	161,403	3,062,448
Cash and cash equivalents at beginning of period	2,113,385	4,183,509
Cash and cash equivalents at end of period	2,274,788	7,245,957
Cash and cash equivalents reported in the statement of financial position	2,274,788	7,245,957
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0



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Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: Star American Silicon Products Inc.
 Fiscal year: Yearly
 Unit: NT\$ thousand



Historical

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 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	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total
Equity	5,231,191	5,231,191	14,878,008	69,717	604,810	1,498,443	94,088	-428,954	-1,077,472	-1,736,424	-256,000	18,211,061	214,300	18,425,361
Legal reserve appropriated														
Legal reserve used to offset accumulated deficits														
Special reserve used to offset accumulated deficits														
Profit (loss)														
Other comprehensive income														
Total comprehensive income														
Purchase of treasury share														
Share-based payments														
Others														
Total increase (decrease) in equity														
Equity	5,231,191	5,231,191	14,866,903	213,967	602,349	92,364	408,688	-1,108,111	-1,023,408	-2,431,520	0	18,475,254	169,571	18,644,825

2012/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total
Equity	4,431,119	4,431,119	14,451,389	56,560	564,810	1,222,305	94,088	-766,079	-766,079	0	0	18,033,861	0	18,033,861
Legal reserve appropriated														
Special reserve appropriated														
Cash dividends of ordinary share														
Other comprehensive income														
Total comprehensive income														
Issue of shares														
Share-based payments														
Others														
Total increase (decrease) in equity														
Equity	5,231,191	5,231,191	14,817,218	97,174	604,810	1,886,081	1,240,600	189,430	823,420	132,077	0	21,500,889	26,719	21,527,608