

Financial Statement — Balance Sheet

Provided by: SCI Pharmtech, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/12/31	2012/12/31
<b>Balance Sheet</b>		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	677,204	23,274
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	75,317	0
Notes receivable, net		
Notes receivable, net	8,138	8,243
Accounts receivable, net		
Accounts receivable, net	182,664	207,471
Other receivables		
Other receivables, net	25,502	3,404
Inventories		
Total inventories	406,841	293,215
Prepayments		
Total prepayments	10,154	10,761
Other current assets		
Total other current assets	1,190	9,445
Total current assets	1,387,010	555,813
Non-current assets		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	0	
Investments accounted for using equity method		
Investments accounted for using equity method, net	29,868	42,599
Property, plant and equipment		

Total property, plant and equipment	1,554,940	865,799
<b>Intangible assets</b>		
<b>Total intangible assets</b>		104
Deferred tax assets	44,735	42,122
Other non-current assets		
Total other non-current assets	36,044	81,642
Total non-current assets	1,665,587	1,032,266
Total assets	3,052,597	1,588,079
<b>Liabilities</b>		
<b>Current liabilities</b>		
Short-term borrowings		
Total short-term borrowings	106,000	35,024
Notes payable		
Total notes payable	8,519	9,855
Accounts payable		
Total accounts payable	73,488	72,664
Other payables		
Total other payables	136,540	141,186
Current tax liabilities	15,819	22,441
Current provisions		
Total current provisions	5,002	4,665
Other current liabilities		
Total other current liabilities	46,061	22,746
Total current liabilities	391,429	308,581
<b>Non-current liabilities</b>		
Bonds payable		
Total bonds payable	563,261	0
Deferred tax liabilities		
Total deferred tax liabilities	246	0
Other non-current liabilities		
Total other non-current liabilities	29,687	31,968

Total non-current liabilities	593,194	31,968
Total liabilities	984,623	340,549
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	657,061	493,173
Total capital stock	657,061	493,173
Capital surplus		
Total capital surplus	840,238	175,012
Retained earnings		
Legal reserve	147,587	128,142
Special reserve	15,652	12,879
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	407,203	438,978
Total retained earnings	570,442	579,999
Other equity interest		
Total other equity interest	233	-654
Total equity attributable to owners of parent	2,067,974	1,247,530
Total equity	2,067,974	1,247,530
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0

Financial Statement — Income Statement

Provided by: SCI Pharmtech, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/4th	2012/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	1,292,734	1,262,572
Operating costs		
Total operating costs	895,753	863,636
Gross profit (loss) from operations	396,981	398,936
Gross profit (loss) from operations	396,981	398,936
Operating expenses		
Selling expenses		
Total selling expenses	58,570	49,030
Administrative expenses		
Total administrative expenses	100,464	65,282
Research and development expenses		
Total research and development expenses	32,088	32,117
Total operating expenses	191,122	146,429
Net operating income (loss)	205,859	252,507
Non-operating income and expenses		
Other income		
Total other income	6,091	3,821
Other gains and losses		
Other gains and losses, net	-3,169	-10,503
Finance costs		
Finance costs, net	2,834	228
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	-12,167	-6,786
Total non-operating income and expenses	-12,079	-13,696

Profit (loss) from continuing operations before tax	193,780	238,811
Tax expense (income)		
Total tax expense (income)	33,842	43,899
Profit (loss) from continuing operations	159,938	194,912
Profit (loss)	159,938	194,912
Other comprehensive income		
Exchange differences on translation	1,178	-945
Actuarial gains (losses) on defined benefit plans	2,565	-4,232
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	-291	291
Income tax related to components of other comprehensive income	436	-719
Other comprehensive income, net	3,016	-4,167
Total comprehensive income	162,954	190,745
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	159,938	194,912
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	162,954	190,745
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	2.78	3.66
Total basic earnings per share	2.78	3.66
Diluted earnings per share		
Total diluted earnings per share	2.43	3.62

Financial Statement – **Statements of Cash Flows**

Provided by: SCI Pharmtech, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/4th	2012/4th
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	193,780	238,811
Profit (loss) before tax	193,780	238,811
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	122,513	111,591
Amortization expense	470	467
Provision (reversal of provision) for bad debt expense	0	-144
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	103	0
Interest expense	2,834	228
Interest income	-590	-115
Share-based payments	32,426	0
Share of loss (profit) of associates and joint ventures accounted for using equity method	12,167	6,786
Loss (gain) on disposal of property, plan and equipment	1,673	549
Property, plan and equipment transferred to expenses	676	295
Loss (gain) on disposal of intangible assets	82	0
Loss (gain) on disposal of investments	-51	0
Loss (gain) on disposal of investments accounted for using equity method	0	0
Other adjustments to reconcile profit (loss)	94	0
Total adjustments to reconcile profit (loss)	172,397	119,657
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	105	1,165
Decrease (increase) in accounts receivable	24,807	-13,413
Decrease (increase) in other receivable	-22,098	-767

Decrease (increase) in inventories	-113,626	17,585
Decrease (increase) in prepaid expenses	-1,428	-582
Decrease (increase) in prepayments	2,035	-4,763
Decrease (increase) in other current assets	-1,051	5
Decrease (increase) in other financial assets	9,307	2,780
Total changes in operating assets	-101,949	2,010
Changes in operating liabilities		
Increase (decrease) in notes payable	-1,336	360
Increase (decrease) in accounts payable	824	10,512
Increase (decrease) in other payable	18,959	39,151
Increase (decrease) in provisions	337	488
Increase (decrease) in receipts in advance	1,535	14,650
Increase (decrease) in other current liabilities	97	-342
Increase (decrease) in accrued pension liabilities	-152	1,048
Total changes in operating liabilities	20,264	65,867
Total changes in operating assets and liabilities	-81,685	67,877
Total adjustments	90,712	187,534
Cash inflow (outflow) generated from operations	284,492	426,345
Interest received	590	115
Interest paid	-3,681	-297
Income taxes refund (paid)	-42,830	-38,633
Net cash flows from (used in) operating activities	238,571	387,530
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial re	-120,000	0
Proceeds from disposal of financial assets at fair value through profit or loss, designated as u	45,051	0
Acquisition of property, plant and equipment	-690,369	-135,939
Proceeds from disposal of property, plant and equipment	846	22
Increase in refundable deposits	-500	0
Decrease in refundable deposits	0	13
Acquisition of intangible assets	22	64
Increase in other non-current assets	0	-360

Decrease in other non-current assets	9,964	0
Increase in prepayments for business facilities	-82,659	-44,959
Other investing activities	21,682	0
Net cash flows from (used in) investing activities	-815,963	-181,159
Cash flows from (used in) financing activities		
Increase in short-term loans	106,000	1,108,379
Decrease in short-term loans	-35,024	-1,249,272
Proceeds from issuing bonds	597,000	0
Decrease in financial liabilities at fair value through profit or loss, designated as upon initial r	0	-66
Cash dividends paid	-132,170	-77,722
Proceeds from issuing shares	694,000	0
Exercise of employee share options	1,516	3,092
Net cash flows from (used in) financing activities	1,231,322	-215,589
Effect of exchange rate changes on cash and cash equivalents	0	104
Net increase (decrease) in cash and cash equivalents	653,930	-9,114
Cash and cash equivalents at beginning of period	23,274	32,388
Cash and cash equivalents at end of period	677,204	23,274
Cash and cash equivalents reported in the statement of financial position	677,204	23,274



Financial Statement — Statements of Changes in Stockholders' Equity  
 Provided by: SCI Pharmtech, Inc.  
 Financial year: Yearly  
 Unit: NTS thousand

**2013/12/31 Statement 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 (items in equity instruments measured at fair value through other available)	Unrealized gains (losses) on available-for-sale financial assets or equity attributable to owners	Total equity
Equity	493,173	493,173	175,012	128,142	12,879	438,978	579,999	-945	0	1,247,530
Legal reserve appropriated			19,445			-19,445	0			0
Special reserve appropriated					2,773	-2,773	0			0
Cash dividends of ordinary share			0	0	0	-132,170	-132,170			-132,170
Stock div	39,454	39,454	0	0	0	-39,454	-39,454			0
Due to recognition of equity component of convertible			39,104							39,104
Changes in equity of associates and joint ventures acc			-631							-631
Profit (loss)						159,938	159,938			159,938
Other comprehensive income						2,129	2,129	1,178	0	3,016
Total comprehensive income						162,067	162,067	1,178	0	162,954
Issue of share	120,000	120,000	574,000			0	0	0	0	694,000
Conversion	60	60	314			0	0			374
Issue of ord	4,375	4,375	20,012							24,387
Share-based	0	0	32,427							32,427
Others	-1	-1	0	0	0	0	0	0	0	-1
Total increase	163,888	163,888	665,226	19,445	2,773	-31,775	-9,557	1,178	0	820,444
Equity	657,061	657,061	840,238	147,587	15,652	407,203	570,442	233	0	2,067,974

**2012/12/31 Statement 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	Unrealized gains (losses) on available-for-sale financial assets or equity attributable to owners	Total equity
Equity	491,663	491,663	159,131	119,140	9,659	337,523	466,322	0	0	1,117,116
Legal reserve appropriated				9,002		-9,002	0			0
Special reserve appropriated					3,220	-3,220	0			0
Cash dividends of ordinary share			0	0	0	-77,722	-77,722			-77,722
Changes in equity of associates and joint ventures acc			14,298							14,298
Profit (loss)						194,912	194,912			194,912
Other comprehensive income						-3,513	-3,513	-945	291	-4,167
Total comprehensive income						191,399	191,399	-945	291	190,745
Issue of ord	1,510	1,510	1,083							3,093
Total increase	1,510	1,510	15,881	9,002	3,220	101,455	113,677	-945	291	130,414
Equity	493,173	493,173	175,012	128,142	12,879	438,978	579,999	-945	291	1,247,530