

Financial Statement — Balance Sheet

Provided by: SCI Pharmtech, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/12/31	2013/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	399,044	677,204
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	168,934	75,317
Notes receivable, net		
Notes receivable, net	5,004	8,138
Accounts receivable, net		
Accounts receivable, net	236,713	182,664
Other receivables		
Other receivables, net	4,082	25,502
Inventories		
Total inventories	510,021	406,841
Prepayments		
Total prepayments	5,751	10,154
Other current assets		
Total other current assets	339	1,190
Total current assets	1,329,888	1,387,010
Non-current assets		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	50,093	0
Investments accounted for using equity method		
Investments accounted for using equity method, net	0	29,868
Property, plant and equipment		

Total property, plant and equipment	1,775,857	1,554,940
Deferred tax assets	21,670	44,735
Other non-current assets		
Total other non-current assets	43,368	36,044
Total non-current assets	1,890,988	1,665,587
Total assets	3,220,876	3,052,597
Liabilities		
Current liabilities		
Short-term borrowings		
Total short-term borrowings	50,000	106,000
Current financial liabilities at fair value through profit or loss		
Total current financial liabilities at fair value through profit or loss	161	0
Notes payable		
Total notes payable	8,087	8,519
Accounts payable		
Total accounts payable	71,504	73,488
Other payables		
Total other payables	183,457	136,540
Current tax liabilities	24,597	15,819
Current provisions		
Total current provisions	4,935	5,002
Other current liabilities		
Total other current liabilities	53,818	46,061
Total current liabilities	396,559	391,429
Non-current liabilities		
Bonds payable		
Total bonds payable	576,944	563,261
Deferred tax liabilities		
Total deferred tax liabilities	602	246
Other non-current liabilities		
Total other non-current liabilities	20,531	29,687

Total non-current liabilities	598,077	593,194
Total liabilities	994,636	984,623
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	696,525	657,061
Total capital stock	696,525	657,061
Capital surplus		
Total capital surplus	858,369	840,238
Retained earnings		
Legal reserve	163,581	147,587
Special reserve	0	15,652
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	518,042	407,203
Total retained earnings	681,623	570,442
Other equity interest		
Total other equity interest	-10,277	233
Total equity attributable to owners of parent	2,226,240	2,067,974
Equity attributable to former owner of business combination under common control	0	0
Non-controlling interests	0	0
Total equity	2,226,240	2,067,974
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	2014/4th	2013/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	1,491,862	1,292,734
Operating costs		
Total operating costs	1,012,509	895,753
Gross profit (loss) from operations	479,353	396,981
Gross profit (loss) from operations	479,353	396,981
Operating expenses		
Selling expenses		
Total selling expenses	70,530	58,570
Administrative expenses		
Total administrative expenses	77,338	100,464
Research and development expenses		
Total research and development expenses	36,119	32,088
Total operating expenses	183,987	191,122
Net operating income (loss)	295,366	205,859
Non-operating income and expenses		
Other income		
Total other income	5,622	6,091
Other gains and losses		
Other gains and losses, net	48,490	-3,169
Finance costs		
Finance costs, net	8,394	2,834
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	-5,990	-12,167
Total non-operating income and expenses	39,728	-12,079

Profit (loss) from continuing operations before tax	335,094	193,780
Tax expense (income)		
Total tax expense (income)	70,255	33,842
Profit (loss) from continuing operations	264,839	159,938
Profit (loss)	264,839	159,938
Other comprehensive income		
Exchange differences on translation	-233	1,178
Actuarial gains (losses) on defined benefit plans	-3,054	2,565
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	0	-291
Income tax related to components of other comprehensive income	-519	436
Other comprehensive income, net	-2,768	3,016
Total comprehensive income	262,071	162,954
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	264,839	159,938
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	262,071	162,954
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	3.83	2.32
Total basic earnings per share	3.83	2.32
Diluted earnings per share		
Total diluted earnings per share	3.43	2.07

Financial Statement – Statements of Cash Flows

Provided by: SCI Pharmtech, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/4th	2013/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	335,094	193,780
Profit (loss) before tax	335,094	193,780
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	134,455	122,513
Amortization expense	248	470
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-456	103
Interest expense	8,394	2,834
Interest income	-1,814	-590
Share-based payments	9,133	32,426
Share of loss (profit) of associates and joint ventures accounted for using equity method	5,991	12,167
Loss (gain) on disposal of property, plan and equipment	116	1,673
Property, plan and equipment transferred to expenses	3,184	676
Loss (gain) on disposal of intangible assets	0	82
Loss (gain) on disposal of investments	0	-51
Loss (gain) on disposal of investments accounted for using equity method	-40,117	0
Other adjustments to reconcile profit (loss)	0	94
Total adjustments to reconcile profit (loss)	119,134	172,397
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	3,134	105
Decrease (increase) in accounts receivable	-54,049	24,807
Decrease (increase) in other receivable	30,159	-22,098
Decrease (increase) in inventories	-103,180	-113,626

Decrease (increase) in prepaid expenses	926	-1,428
Decrease (increase) in prepayments	3,478	2,035
Decrease (increase) in other current assets	850	-1,051
Decrease (increase) in other financial assets	0	9,307
Total changes in operating assets	-118,682	-101,949
Changes in operating liabilities		
Increase (decrease) in notes payable	-433	-1,336
Increase (decrease) in accounts payable	-1,984	824
Increase (decrease) in other payable	65,917	18,959
Increase (decrease) in provisions	-67	337
Increase (decrease) in receipts in advance	7,696	1,535
Increase (decrease) in other current liabilities	62	97
Increase (decrease) in accrued pension liabilities	-11,691	-152
Total changes in operating liabilities	59,500	20,264
Total changes in operating assets and liabilities	-59,182	-81,685
Total adjustments	59,952	90,712
Cash inflow (outflow) generated from operations	395,046	284,492
Interest received	1,814	590
Interest paid	-28	-3,681
Income taxes refund (paid)	-38,061	-42,830
Net cash flows from (used in) operating activities	358,771	238,571
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	-93,000	-120,000
Proceeds from disposal of financial assets at fair value through profit or loss, designated as upon initial recognition	0	45,051
Proceeds from capital reduction of investments accounted for using equity method	0	21,682
Acquisition of property, plant and equipment	-275,814	-690,369
Proceeds from disposal of property, plant and equipment	0	846
Increase in refundable deposits	-510	-500
Acquisition of intangible assets	0	22
Decrease in other non-current assets	0	9,964
Increase in prepayments for business facilities	-93,336	-82,659

Net cash flows from (used in) investing activities	-462,660	-815,963
Cash flows from (used in) financing activities		
Increase in short-term loans	391,694	106,000
Decrease in short-term loans	-447,694	-35,024
Proceeds from issuing bonds	0	597,000
Cash dividends paid	-118,271	-132,170
Proceeds from issuing shares	0	694,000
Exercise of employee share options	0	1,516
Net cash flows from (used in) financing activities	-174,271	1,231,322
Net increase (decrease) in cash and cash equivalents	-278,160	653,930
Cash and cash equivalents at beginning of period	677,204	23,274
Cash and cash equivalents at end of period	399,044	677,204
Cash and cash equivalents reported in the statement of financial position	399,044	677,204
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0

2014/12/31 Statement of Stockholders' Equity

	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	Others	Total other equity interest	Total equity attributable to owners of parent	Equity attributable to former owner of business combination under common control	Non-controlling interests	Total equity
Equity at beginning of period	657,061	657,061	840,238	147,587	15,652	407,203	570,442	233	0	0	233	2,067,974	0	0	2,067,974
Legal reserve appropriated				15,994		-15,994	0					0	0		0
Special reserve appropriated					-15,652	15,652	0					0	0		0
Cash dividends of ordinary share						-118,270	-118,270					-118,270	0		-118,270
Stock dividends of ordinary share	32,853	32,853	0	0	0	-32,853	-32,853					0	0		0
Profit (loss)						264,839	264,839					264,839	0	0	264,839
Other comprehensive income						-2,535	-2,535	-233	0	0	-233	-2,768	0		-2,768
Total comprehensive income						262,304	262,304	-233	0	0	-233	262,071	0	0	262,071
Issue of ordinary share, others	2,691	2,691	16,309									19,000	0		19,000
Disposal of subsidiaries or investments accounted for using equity method			-13,668									-13,668	0	0	-13,668
Share-based payments	3,920	3,920	15,490							-10,277	-10,277	9,133	0	0	9,133
Total increase (decrease) in equity	39,464	39,464	18,131	15,994	-15,652	110,839	111,181	-233	0	-10,277	-10,510	158,266	0	0	158,266
Equity at end of period	696,525	696,525	858,369	163,581	0	518,042	681,623	0	0	-10,277	-10,277	2,226,240	0	0	2,226,240

2013/12/31 Statement of Stockholders' Equity

	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	Others	Total other equity interest	Total equity attributable to owners of parent	Equity attributable to former owner of business combination under common control	Non-controlling interests	Total equity
Equity at beginning of period	493,173	493,173	175,012	128,142	12,879	438,978	579,999	-945	291	0	-654	1,247,530	0	0	1,247,530
Legal reserve appropriated				19,445		-19,445	0					0	0		0
Special reserve appropriated					2,773	-2,773	0					0	0		0
Cash dividends of ordinary share				0	0	-132,170	-132,170					-132,170	0		-132,170
Stock dividends of ordinary share	39,454	39,454	0	0	0	-39,454	-39,454					0	0		0
Due to recognition of equity component of convertible bonds (preference share) issued			39,104									39,104	0		39,104
Changes in equity of associates and joint ventures accounted for using equity method			-631									-631	0		-631
Profit (loss)						159,938	159,938					159,938	0	0	159,938
Other comprehensive income						2,129	2,129	1,178	-291	0	887	3,016	0	0	3,016
Total comprehensive income						162,067	162,067	1,178	-291	0	887	162,954	0	0	162,954
Issue of shares	120,000	120,000	574,000			0	0					694,000	0		694,000
Conversion of convertible bonds	60	60	314			0	0					374	0		374
Issue of ordinary share, others	3,625	3,625	19,246									22,871	0		22,871
Share-based payments	750	750	33,193									33,943	0	0	33,943
Others	-1	-1	0	0	0	0	0	0	0	0	0	-1	0	0	-1
Total increase (decrease) in equity	163,888	163,888	665,226	19,445	2,773	-31,775	-9,557	1,178	-291	0	887	820,444	0	0	820,444
Equity at end of period	657,061	657,061	840,238	147,587	15,652	407,203	570,442	233	0	0	233	2,067,974	0	0	2,067,974