

1) Reconciliation of consolidated balance sheet as of January 1, 2012

R.O.C. GAAP		Effect of Transition to IFRSs		IFRSs		Note
Item	Amount	Recognition and Measurement Difference	Presentation Difference	Amount	Item	
Current assets						
Cash and cash equivalents	\$ 143,472,277	\$ -	\$ -	\$ 143,472,277	Cash and cash equivalents	
Financial assets at fair value through profit or loss	15,360	-	-	15,360	Financial assets at fair value through profit or loss	
Available-for-sale financial assets	3,308,770	-	-	3,308,770	Available-for-sale financial assets	
Held-to-maturity financial assets	3,825,680	-	-	3,825,680	Held-to-maturity financial assets	
Receivables from related parties	185,764	-	-	185,764	Receivables from related parties	
Notes and accounts receivable	46,321,240	-	(490,952)	45,830,288	Notes and accounts receivable	
Allowance for doubtful receivables	(490,952)	-	490,952	-	-	
Allowance for sales returns and others	(5,068,263)	-	5,068,263	-	-	a)
Other receivables from related parties	122,292	-	-	122,292	Other receivables from related parties	
Other financial assets	617,142	-	-	617,142	Other financial assets	
Inventories	24,840,582	-	-	24,840,582	Inventories	b)
Deferred income tax assets	5,936,490	-	(5,936,490)	-	-	
Prepaid expenses and other current assets	2,174,014	-	-	2,174,014	Other current asset	
Total current assets	225,260,396	-	(868,227)	224,392,169	Total current assets	
Long-term investments						
Investments accounted for using equity method	24,900,332	(13,401)	-	24,886,931	Investments accounted for using equity method	e)
Held-to-maturity financial assets	5,243,167	-	-	5,243,167	Held-to-maturity financial assets	
Financial assets carried at cost	4,315,005	-	-	4,315,005	Financial assets carried at cost	
Total long-term investments	34,458,504	(13,401)	-	34,445,103	Total long-term investments	
Net property, plant and equipment	490,374,916	-	47,237	490,422,153	Property, plant and equipment	c)
Intangible assets	10,861,563	-	-	10,861,563	Intangible assets	
Other assets						
Deferred income tax assets	7,436,717	231,011	5,936,490	13,604,218	Deferred income tax assets	b), d)
Refundable deposits	4,518,863	-	-	4,518,863	Refundable deposits	
Others	1,353,983	-	(47,237)	1,306,746	Others	c)
Total other assets	13,309,563	231,011	5,889,253	19,429,827	Total other assets	
Total	\$ 774,264,942	\$ 217,610	\$ 5,068,263	\$ 779,550,815	Total	
Current liabilities						
Short-term loans	\$ 25,926,528	\$ -	\$ -	\$ 25,926,528	Short-term loans	
Financial liabilities at fair value through profit or loss	13,742	-	-	13,742	Financial liabilities at fair value through profit or loss	
Hedging derivative financial liabilities	232	-	-	232	Hedging derivative financial liabilities	
Accounts payable	10,530,487	-	-	10,530,487	Accounts payable	
Payables to related parties	1,328,521	-	-	1,328,521	Payables to related parties	
Income tax payable	10,656,124	-	-	10,656,124	Income tax payable	
Salary and bonus payable	6,148,499	-	-	6,148,499	Salary and bonus payable	
Accrued profit sharing to employees and bonus to directors and supervisors	9,081,293	-	-	9,081,293	Accrued profit sharing to employees and bonus to directors and supervisors	
Payables to contractors and equipment suppliers	35,540,526	-	-	35,540,526	Payables to contractors and equipment suppliers	
Accrued expenses and other current liabilities	13,218,235	-	-	13,218,235	Accrued expenses and other current liabilities	
Current portion of bonds payable and long-term bank loans	4,562,500	-	-	4,562,500	Current portion of bonds payable and long-term bank loans	
-	-	-	5,068,263	5,068,263	Provisions	a)
Total current liabilities	117,006,687	-	5,068,263	122,074,950	Total current liabilities	
Long-term liabilities						
Bonds payable	18,000,000	-	-	18,000,000	Bonds payable	
Long-term bank loans	1,587,500	-	-	1,587,500	Long-term bank loans	
Obligations under capital leases	870,993	-	-	870,993	Obligations under capital leases	
Total long-term liabilities	20,458,493	-	-	20,458,493	Total long-term liabilities	
Other liabilities						
Accrued pension cost	3,908,508	2,332,516	-	6,241,024	Accrued pension cost	d)
Guarantee deposits	443,983	-	-	443,983	Guarantee deposits	
-	-	-	2,889	2,889	Provisions	
Others	403,720	-	(2,889)	400,831	Others	
Total other liabilities	4,756,211	2,332,516	-	7,088,727	Total other liabilities	
Total liabilities	142,221,391	2,332,516	5,068,263	149,622,170	Total liabilities	

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R.O.C. GAAP		Effect of Transition to IFRSs		IFRSs		Note
Item	Amount	Recognition and Measurement Difference	Presentation Difference	Amount	Item	
Equity attributable to shareholders of the parent						
Capital stock	\$ 259,162,226	\$ -	\$ -	\$ 259,162,226	Capital stock	
Capital surplus	55,846,357	(374,695)	-	55,471,662	Capital surplus	e)
Retained earnings	322,191,155	(1,726,828)	-	320,464,327	Retained earnings	d), e)
Others						
Cumulative translation adjustments	(6,433,369)	5	-	(6,433,364)	Foreign currency translation reserve	e)
Unrealized gain/loss on financial instruments	(1,172,855)	-	93	(1,172,762)	Unrealized gain/loss from available-for-sales financial assets	
-	-	-	(93)	(93)	Cash flow hedging reserve	
	(7,606,224)	5	-	(7,606,219)		
Equity attributable to shareholders of the parent	629,593,514	(2,101,518)	-	627,491,996	Equity attributable to shareholders of the parent	
Minority interests	2,450,037	(13,388)	-	2,436,649	Noncontrolling interests	d)
Total shareholders' equity	632,043,551	(2,114,906)	-	629,928,645	Total shareholders' equity	
Total	\$ 774,264,942	\$ 217,610	\$ 5,068,263	\$ 779,550,815	Total	

2) Reconciliation of consolidated balance sheet as of December 31, 2012

R.O.C. GAAP		Effect of Transition to IFRSs		IFRSs		Note
Item	Amount	Recognition and Measurement Difference	Presentation Difference	Amount	Item	
Current assets						
Cash and cash equivalents	\$ 143,410,588	\$ -	\$ -	\$ 143,410,588	Cash and cash equivalents	
Financial assets at fair value through profit or loss	39,554	-	-	39,554	Financial assets at fair value through profit or loss	
Available-for-sale financial assets	2,410,635	-	-	2,410,635	Available-for-sale financial assets	
Held-to-maturity financial assets	5,056,973	-	-	5,056,973	Held-to-maturity financial assets	
Receivables from related parties	353,811	-	-	353,811	Receivables from related parties	
Notes and accounts receivable	58,257,798	-	(480,212)	57,777,586	Notes and accounts receivable	
Allowance for doubtful receivables	(480,212)	-	480,212	-	-	
Allowance for sales returns and others	(6,038,003)	-	6,038,003	-	-	a)
Other receivables from related parties	185,550	-	-	185,550	Other receivables from related parties	
Other financial assets	473,833	-	-	473,833	Other financial assets	
Inventories	37,830,498	-	-	37,830,498	Inventories	
Deferred income tax assets	8,001,202	-	(8,001,202)	-	-	b)
Prepaid expenses and other current assets	2,786,408	-	-	2,786,408	Other current assets	
Total current assets	252,288,635	-	(1,963,199)	250,325,436	Total current assets	
Long-term investments						
Investments accounted for using equity method	23,430,020	(69,102)	-	23,360,918	Investments accounted for using equity method	e)
Available-for-sale financial assets	38,751,245	-	-	38,751,245	Available-for-sale financial assets	
Financial assets carried at cost	3,605,077	-	-	3,605,077	Financial assets carried at cost	
Total long-term investments	65,786,342	(69,102)	-	65,717,240	Total long-term investments	
Net property, plant and equipment	617,529,446	-	32,742	617,562,188	Property, plant and equipment	c)
Intangible assets	10,959,569	-	-	10,959,569	Intangible assets	
Other assets						
Deferred income tax assets	4,776,015	351,002	8,001,202	13,128,219	Deferred income tax assets	b), d)
Refundable deposits	2,426,712	-	-	2,426,712	Refundable deposits	
Others	1,267,886	-	(32,742)	1,235,144	Others	c)
Total other assets	8,470,613	351,002	7,968,460	16,790,075	Total other assets	
Total	\$ 955,034,605	\$ 281,900	\$ 6,038,003	\$ 961,354,508	Total	
Current liabilities						
Short-term loans	\$ 34,714,929	\$ -	\$ -	\$ 34,714,929	Short-term loans	
Financial liabilities at fair value through profit or loss	15,625	-	-	15,625	Financial liabilities at fair value through profit or loss	
Accounts payable	14,490,429	-	-	14,490,429	Accounts payable	
Payables to related parties	748,613	-	-	748,613	Payables to related parties	
Income tax payable	15,635,594	-	-	15,635,594	Income tax payable	

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