

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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Item	Amount	Recognition and Measurement Difference	Presentation Difference	Amount	Item	
Salary and bonus payable	\$ 7,535,296	\$ -	\$ -	\$ 7,535,296	Salary and bonus payable	
Accrued profit sharing to employees and bonus to directors and supervisors	11,186,591	-	-	11,186,591	Accrued profit sharing to employees and bonus to directors and supervisors	
Payables to contractors and equipment suppliers	44,831,798	-	-	44,831,798	Payables to contractors and equipment suppliers	
Accrued expenses and other current liabilities	13,148,944	-	-	13,148,944	Accrued expenses and other current liabilities	
Current portion of bonds payable and long-term bank loans	128,125	-	-	128,125	Current portion of bonds payable and long-term bank loans	
-	-	-	6,038,003	6,038,003	Provisions	a)
Total current liabilities	142,435,944	-	6,038,003	148,473,947	Total current liabilities	
Long-term liabilities						
Bonds payable	80,000,000	-	-	80,000,000	Bonds payable	
Long-term bank loans	1,359,375	-	-	1,359,375	Long-term bank loans	
Other long-term payable	54,000	-	-	54,000	Other long-term payable	
Obligations under capital leases	748,115	-	-	748,115	Obligations under capital leases	
Total long-term liabilities	82,161,490	-	-	82,161,490	Total long-term liabilities	
Other liabilities						
Accrued pension cost	3,979,541	2,941,693	-	6,921,234	Accrued pension cost	d)
Guarantee deposits	203,890	-	-	203,890	Guarantee deposits	
-	-	-	4,891	4,891	Provisions	
Others	500,041	-	(4,891)	495,150	Others	
Total other liabilities	4,683,472	2,941,693	-	7,625,165	Total other liabilities	
Total liabilities	229,280,906	2,941,693	6,038,003	238,260,602	Total liabilities	
Equity attributable to shareholders of the parent						
Capital stock	259,244,357	-	-	259,244,357	Capital stock	
Capital surplus	56,137,809	(462,469)	-	55,675,340	Capital surplus	e)
Retained earnings	410,601,289	(2,189,821)	-	408,411,468	Retained earnings	d), e)
Others						
Cumulative translation adjustments	(10,753,763)	(43)	-	(10,753,806)	Foreign currency translation reserve	e)
Net loss not recognized as pension cost	(5,299)	5,299	-	-	-	d)
Unrealized gain/loss on financial instruments	7,973,321	-	-	7,973,321	Unrealized gain/loss from available-for-sales financial assets	
-	(2,785,741)	5,256	-	(2,780,485)	-	
Equity attributable to shareholders of the parent	723,197,714	(2,647,034)	-	720,550,680	Equity attributable to shareholders of the parent	
Minority interests	2,555,985	(12,759)	-	2,543,226	Noncontrolling interests	d)
Total shareholders' equity	725,753,699	(2,659,793)	-	723,093,906	Total shareholders' equity	
Total	\$ 955,034,605	\$ 281,900	\$ 6,038,003	\$ 961,354,508	Total	

3) Reconciliation of consolidated statement of comprehensive income for the year ended December 31, 2012

R.O.C. GAAP		Effect of Transition to IFRSs		IFRSs		Note
Item	Amount	Recognition and Measurement Difference	Presentation Difference	Amount	Item	
Net sales	\$ 506,248,580	\$ -	\$ 496,654	\$ 506,745,234	Net sales	f)
Cost of sales	262,628,681	(45,583)	-	262,583,098	Cost of sales	d)
Gross profit before affiliates elimination	243,619,899	45,583	496,654	244,162,136	Gross profit before affiliates elimination	
Unrealized gross profit from affiliates	(25,029)	-	-	(25,029)	Unrealized profit from affiliates	
Gross profit	243,594,870	45,583	496,654	244,137,107	Gross profit	
Operating expenses						
Research and development	40,402,138	(18,943)	-	40,383,195	Research and development	d)
General and administrative	17,638,088	(6,394)	-	17,631,694	General and administrative	d)
Marketing	4,497,451	(1,465)	-	4,495,986	Marketing	d)
Total operating expenses	62,537,677	(26,802)	-	62,510,875		
-	-	-	(449,364)	(449,364)	Other operating gains and losses	f)
Income from operations	181,057,193	72,385	47,290	181,176,868	Income from operations	
Non-operating income and gains						
Equity in earnings of equity method investees, net	2,028,611	45,118	-	2,073,729	Equity in earnings of equity method investees, net	e)
Interest income	1,645,036	-	(1,645,036)	-	-	f)

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