Stock Code: 6223

MPI Corporation



2014 General Meeting of Shareholders

Parliamentary Procedure Handbook

Date and time: June 17 2014 (Tuesday), 10:00 am Place: 2F, No. 26, Taiyuan Street, Zhubei, Hsinchu County (Conference Hall, Tai Yuen Hi-Tech Industrial Park)

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MPI Corporation

2014 General Meeting of Shareholders Agenda

- I. Announcement of session
- II. Address of Chairman
- III. Points of report
- IV. Points of recognition
- V. Points of discussion
- VI. Impromptu motions
- VII. Adjournment of meeting

MPI Corporation

2014 General Meeting of Shareholders Procedure

Date and time: June 17 2014 (Tuesday), 10:00 am

Place: 2F, No. 26, Taiyuan Street, Zhubei, Hsinchu County (Conference Hall, Tai Yuen Hi-Tech Industrial Park)

Address of the Chairman

- I. Reports:
 - 1. 2013 Operation Review
 - 2. 2013 Supervisors Review Report
- II. Points of ratification
 - 1. 2013 Operation Review and Financial Statements
 - 2. 2013 Proposal of Income Distribution
- III. Points of discussion
 - 1. Amendment to the "Articles of Incorporation" of MPI Corporation
 - 2. Amendment to the "Procedure for the Acquisitions and Dispositions of Assets" of MPI Corporation
- IV. Impromptu Motion
- V. Adjournment of meeting

I. Reports

1. 2013 Operation Review

Note: refer to Appendix I on p. 5-9 and of this handbook for information on 2013 operation review, financial report, and prospect of operation.

- 2. 2013 Supervisors' Report
 - Note: refer to Appendix II on p. 9 of this handbook for information on 2013 Supervisors Review Report.

II. Points of ratification

Motion No. 1

Proposed by the Board Cause of motion: propose for action in favor of the 2013 operation review and financial

statements. The content:

(I) The Board of Directors has prepared and passed the operation review and financial statements of individual entities (including the consolidated financial statements) for fiscal year 2013. The financial statements for fiscal year 2013 have been audited by Chang, Yu-Ming and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co., with the issuance of unqualified opinions, subject to the final review of the supervisors. For details, please refer to Appendix III and Appendix IV on p. 10-24 of this handbook.

(II) This motion was passed by the Board of Directors in the 3^{rd} session of the Board in 2014. Resolution:

Motion No. 2

Proposed by the Board

Cause of motion: Propose for action in favor of the proposal of income distribution for fiscal year 2013.

The content:

- (I) MPI Corporation had corporate earnings amounting to NT\$271,033,216 in fiscal year 2013. Enclosed therein is the proposal for the distribution of income. For further information, please refer to Appendix V on p. 25 of this report.
- (II) In consideration of subsequent business development of the future, MPI Corporation plans to attribute NT\$165,086,023 from distributable earnings as cash dividend for FY 2013 and NT\$0 for stock dividend on the basis of the quantity of 78,612,392 shares outstanding on the day of the Board session. The earnings per share is tentatively set at NT\$2.1.
- (III) We also propose the allocation of NT\$23,306,300 as employee bonuses and NT\$5,826,560 as remunerations to the Directors and the Supervisors in cash.
- (IV) In the event that MPI Corporation elects to repurchase outstanding shares or treasury stock for assignment to the employees, to the extent that the total quantity of outstanding shares and the dividends to shareholders are being affected, the Board shall be in session to discuss such matter for solution.

- (V) This proposal was passed by the 3^{rd} session of the Board in 2014.
- (VI) In the event of difference between the estimation for employee cash bonus, stock dividend, remunerations to the Directors and the Supervisors, and recognized expenses of the year, we shall disclose the differences, the causes of the differences and solution. Please refer to Appendix V on p. 55 of this handbook.

Resolution:

III. Points of discussion

Motion No. 1:

Proposed by the Board

Cause of motion: the amendment to the "Articles of Incorporation" of MPI Corporation is presented for discussion.

The content:

- Amendment to Article 12 and Article 22 of the "Articles of Incorporation" of MPI Corporation pursuant to Article 14-2 of the Securities and Exchange Act. Such action is taken in compliance with the requirement of the competent authority.
- (II) The mapping of the provisions of the "Articles of Incorporation" is attached for your information. Please refer to Appendix VI on p. 26 of this handbook.

(III) This motion was passed by the resolution of the Board in the 3rd session of 2014. Resolution:

Motion No. 2:

Proposed by the Board

Cause of motion: the amendment to the "Procedure for the Acquisitions and Dispositions of Assets" of MPI Corporation is presented for discussion.

The content:

- Amendment to the "Procedure for the Acquisitions and Disposition of Assets" was made pursuant to the requirement of Financial Supervisory Commission Letter Jin-Guan-Zheng-Fa-Zi No. 1020053073 dated December 30 2013.
- (II) The mapping of the provisions in the "Procedure for the Acquisitions and Dispositions of Assets" of MPI is attached for your information. Please refer to Appendix VII on p. 27 of this handbook.

(III) This motion was passed by the resolution of the Board in the 3rd session of 2014. Resolution:

IV. Impromptu motions

V. Adjournment of meeting

Appendix I

MPI Corporation Operation Review

I. 2013 operation in review

(I) Business Plan and Result

In FY 2013, we had net sales amounting to NT\$3,035,778 thousand, which was an increase of 6% or NT\$2,865,212 thousand from the same period of 2012. Corporate earnings in FY 2013 amounted to NT\$271,033 thousand or an increase of 3% of NT\$261,931 thousand from the same period of 2012 with earnings per share at NT\$3.52.

The pursuit of QE policy in USA and obvious global economic recovery, coupled with the positive growth in GDP in the development countries, contributed to the increase in demand for the consumption of consumer eletronics. Accordingly, capital expenditure in the semiconductor sector sustained growth, to the extent that such growth in the semiconductor sector in 2014 to 2015 will be much better than before at the global level. In the quest for global energy saving, LEDs emerged as the policy guideline for most countries. It is expected that the LED industry will move towards another cycle of capital spending. We will continue to commit our resource in research and development and maintain the competitive power of the company through ceaseless innovation. In the area of the research and development of advanced technologies, our new products have successfully penetrated into the supply chain of a world-class company in 2013. The OEM production of wafer foundries in Taiwan and the world will have sizable capital spending in 2014-2015. This will be improved by the increase in purchase orders from Northeast Asia with Taiwan, which adds to the momentum of further growth. As such, the growth in the demand for wafer prober cards could be anticipated. In the testing application of LED, we have successfully developed the fully automated high-speed integrated wafer testing device. This device is in conformity to the requirement of the customers in flip-chip encapsulation and high-precision optometric testing. At the same time, we will also continue to develop different testing equipment and devices in LED pinnacle test, sorting, and encapsulation to the needs of the customers. Further to our upgrade in favor of the testing capacity of our customers, we also contribute to the competitiveness of the customers. This product line will be essential for our growth in the future.

2013 was clouded by the slow GDP growth worldwide and the decline of consumption power in Europe. In 2012, the slow pace of global economic recovery was

coupled with the proactive expansion of production capacity of LEDs in China. This resulted in excessive supply and development was not as expected. Accordingly, our profitability was hampered too. Yet, we continued our effort in committing our resources to research and development and fortified our competitive power through innovation. In the research and development of new technologies, we have successfully developed the single card 20000 pins multiple simultaneous wafer prober card in 2012 to satisfy the sophisticated needs in IC signals, power source, and functions.

The OEM production foundries of Taiwan had sizable growth in capital expenditure in 2013-2014. The increase orders from overseas to the encapsulation and testing industry provides a platform of highly anticipated growth in the future. Likewise, the growth in the demand for wafer prober in the future can be anticipated. In the testing of LEDs, we have successfully developed the fully automated die prober and will continue to improve the function of the die sorting devices. In the encapsulation of LEDs, the company will continue to develop different test equipment and devices. In addition to upgrading the function of testing for the customers, the company can also assist the customer to find out solution for encapsulation and testing. With the growth in the demand for LED application, this product line will be the prime force driving corporate development of the company.

Tit	le	Fiscal year	FY 2012	FY 2013	Change (%)
R	Nets sales		2,865,212	3,035,778	5.95%
Revenue	Gross profit		1,313,125	1,401,426	6.72%
nue	Post-tax profi	t or loss	261,931	271,033	3.47%
	ROA(%)		5.46	5.70	4.40%
	ROE (%)		8.65	8.96	3.58%
Profitability	Operating Inc capital ratio (9	ome to Paid-in %)	37.37	42.43	13.54%
abili	EBT to Paid-i	n capital ratio (%)	37.88	41.56	9.71%
ity	Net profit rati	0 (%)	9.14	8.93	-2.30%
	EDC (NTD)	Cum right	3.40	3.52	3.53%
	EPS (NTD)	Ex right	3.40	3.52	3.53%

Currency unit: in NTD 1.000

(II) Revenue and profitability analysis

(III) Research and development

Research and development findings in 2013:

1. Precision automated equipment:

- A. White LED chip probing test equipment
- B. Fully automated LED die testing equipment
- C. Fully automated LED encapsulation and testing products
- 2. Probe Card:
 - A. Integrated probe card applicable to CIS
 - B. High-frequency and high-speed probe card

II. Summary of 2014 Business Plan

(I) Business Policy

In light of the development of the semiconductor industry and the LED industry, and the technology requirements in the future, MPI Corporation undertakes the following strategic planning and commits its effort to sustain its competitive advantage:

- 1. Further investment in research and development:
 - A. The increasing demand of portable smart devices and the wearable applications dictated for the development of wafer grade micro-distance testing technology for meeting the technological needs of the future.
 - B. Development of low resistance probe card to meet the demand for the testing of low power products.
 - C. Continue the development of multiple functions and performance testing and inspection equipment to meet the testing needs of LED customers in the future, and continue to provide customers viable solutions.
- 2. Extension of the product market:

Development of engineering use inspection and testing products for the semiconductor industry with the core technology of automation on hand.

(II) Vital production and sales policies

MPI Corporation will continue to strengthen its capacity in overseas service in order to further develop its business and fortify its competitiveness, as well as extend its business territories overseas. This will help to provide fast and complete technology services to the customers and hence to increase the market share the extent to which risk can be diversified. MPI Corporation will maintain its corporate philosophy of assisting its customers to upgrade their competitive power thereby positions the customers as its technology joint venture partners. MPI Corporation will provide customers with good quality products and timely technology service, which remains its vital production and sales policy. MPI Corporation expects to optimize return on investment to the shareholders and creates the best business opportunity and work environment for all employees.

III. The development strategy of the future

- (I) In response to the gradual introduction of the 4"~6" process of the LED customers, MPI Corporation will continue its effort in further vitalizing the functions of the prober and sorting devices to satisfy the testing and sorting needs of the customers.
- (II) Development of the semiconductor market with its core technology in automation and develop different extensions of products.
- (III) In responding to the needs of the consumers for slim, light, and small size products, MPI Corporation develops micro-distance probe card and high-frequency probers to upgrade the frequency in testing and efficiency for customer needs and competitiveness.

IV. The effect of the external competitive, legal and macroeconomic environment

The macroeconomy at the global level was influenced by the QE policy of the USA and Europe and regional economic recovery was obvious. Although the GDP growth in China fell below average, and political instability clouded Eastern Europe and Northeast Asia, the macroeconomic situation worldwide is still promising. Under the efforts of almost all governments of the world, carbon reduction and energy efficiency is an irreversible course of industrial development at the global level. MPI Corporation spares no effort in research and development, and never ceases to provide customers fast, efficient, and energy saving solutions. Indeed, this is the unchanged policy line and principle of the company. With continued improvement, MPI Corporation not only just seeks to withstand the competition in the external environment, but rather to satisfy to needs of its customers and create value of long-term investment in favor of the shareholders.

I wish you all joy and the best of luck.

Steve Chen, CEO

Scott Kuo, President

Rose Jao, Chief Accounting Officer

Appendix II

MPI Corporation Supervisors Review Report

To: MPI Corporation 2014 General Meeting of Shareholders

Date: March 28 2014

The Board of Directors prepared the financial statements of the parent company only and the consolidated financial statements of the parent company only for FY 2013. These statements were audited by Chang, Yu-Ming and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co., and can fairly present the financial position, operation result and cash flows of the company. We have reviewed the operation report and the proposal of income distribution, and found such reports and proposal fully justifiable. Pursuant to Article 219 of the Company Act and Article 36 of the Securities and Exchange Act, we hereby report as stated.

> Supervisors: Li, Tu-Cheng; Liu, Fang-Sheng; Tsai, Chang-Shou;

Appendix III

Auditors' Report

To: MPI Corporation

We have audited the balance sheets of **MPI Corporation** prepared on December 31 2013, December 31 2012, and January 1 2012 on the parent company only, and the consolidated income statements, statement of changes in shareholders' equity and statements of cash flows of the parent company only covering FY 2013 and January 1 to December 31, 2013. The financial statements are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audits. As stated in note VI (VI) to the financial statements, information on the long-term investments of **MPI Corporation** accounted for under the equity method covering the period of 2013 and 2012, and the information on direct investment as disclosed in note XIII are valuated under the equity method as audited by other public accountants. We have not audited on those financial statements, which indicated recognized loss of NT\$150 thousand and NT\$11,314 thousand, respectively. As of December 31 2013, December 31 2012 and January 1 2012, MPI Corporation had the balance in long-term investments accounted for under the equity method amounted to NT\$25,188 thousand, NT\$24,697 thousand and NT\$26,973 thousand.

We conducted the audit in accordance with the "Standards on the Audit of Financial Statements" and the accounting principle generally accepted in the Republic of China. These principle and standards required the undersigned to plan and perform the audit to obtain reasonable assurance about whether the individual financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements of individual entities and in consolidation. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believed that our audits provide a reasonable basis for our opinion.

In our opinion, the individual financial statements as referred to, on the basis of our audits and the audit reports of other public accountants, and present fairly, in all material aspects of the financial of MPI Corporation as of December 31 2013, December 31 2012, and January 1 2012, and the results of its operation and cash flows of all entities for the periods then ended in conformity with the "Criteria for the Compilation of Financial Statements by Issuers of Securities".

Auditor: _____

Chang, Yu-Ming, CPA

Chen, Shih-Yuan, CPA

Nexia Sun Rise CPAs & Co.

SFB Certificate No.: (86) Tai-Chi-Zheng (VI) No. 088087 SFB Certificate No.: (92) Tai-Chi-Zheng (VI) No. 101109

Date: March 28 2014

MPI Corporation Parent Company Only Balance Sheet (assets) December 31 2013, December 31 2012, and January 1 2012

			December 31 2	013	December 31 2	012	January 1 20	12
Code	Assets	Note	Amount	%	 Amount	%	 Amount	%
	Current assets		 ·		 			
1100	Cash and cash equivalents	VI (I)	\$ 417,949	9	\$ 433,167	9	\$ 776,311	16
1150	Net note receivables	VI (II)	4,432	-	4,770	-	17,208	-
1160	Note receivables -related parties-net	VI (III) and VII	5,365	-	1,721	-	5,120	-
1170	Net account receivables	VI(III)	429,643	9	575,071	12	475,215	10
1180	Account receivables -related parties-net	VI (III) and VII	61,278	1	81,455	2	64,411	1
1200	Other receivables		5,570	-	667	-	5,055	-
1210	Other receivables-related parties	VII	4,007	-	1,028	-	700	-
130X	Net inventory	VI (IV)	1,424,116	31	1,459,030	31	1,488,581	31
1410	Prepayments		63,648	1	69,605	1	71,537	2
1470	Other current assets	VIII	17,589	1	15,659	1	136,289	3
11XX	Total current assets		 2,433,597	52	 2,642,173	56	 3,040,427	63
	Non-current assets							
1543	Financial assets on the basis of cost-non-current	VI (V)	20,231	1	20,231	1	20,231	-
1550	Investment accounted for under the equity method	VI (VI)	449,137	10	430,416	9	482,946	10
1600	Real properties, plants and equipment	VI (VII), VII, and VIII	1,545,879	34	1,481,668	31	1,141,255	24
1780	Intangible assets	VI (VIII)	17,971	-	20,609	-	13,170	-
1840	Deferred income tax assets		32,707	1	35,581	1	30,377	1
1900	Other non-current assets		106,166	2	104,201	2	87,978	2
15XX	Total non-current assets		 2,172,091	48	 2,092,706	44	 1,775,957	37
1XXX	Total assets		\$ 4,605,688	100	\$ 4,734,879	100	\$ 4,816,384	100

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

Chief Accounting Officer: Rose Jao

Currency unit: in NTD 1,000

		December 31 2013	, December 31 2012,	, and Janua	ry 1 2012		Currency unit: in N	ГD 1,000
			December 31	2013	December 31 20		January 1 201	
Code	Liabilities and Shareholders' Equity	Note	Amount	%	Amount	%	Amount	%
	Current Liabilities							
2100	Short-term loans	VI (IX)	\$ -	-	\$ -	-	\$ -	-
2150	Note payables		-	-	1,110	-	1,119	-
2170	Account payables		371,888	8	377,089	8	433,868	9
2180	Account payables-related parties	VII	2,648	-	6,370	-	1,497	-
2213	Payables for equipment		16,983	1	37,913	1	13,408	-
2219	Other payables	VI (X)	345,844	9	308,620	7	320,829	7
2220	Other payables -related parties	VII	36,963	1	38,473	1	146,534	3
2230	Current income tax liabilities		43,588	1	38,426	1	52,938	1
2250	Provision for liabilities -current	VI (XI)	9,645	-	17,379	-	13,491	-
2310	Cash on receipt	VII	606,969	13	822,774	17	645,685	14
2320	Current portion of long-term debts	VI (XII)	9,329	-	9,329	-	9,329	-
2399	Other current liabilities		12,956	-	9,782	-	7,713	-
21XX	Total current liabilities		1,456,813	33	1,667,265	35	1,646,411	34
	XY							
25.40	Non-current liabilities		(7.6)		56.052		0.6.000	
2540	Long-term loans	VI (XII)	67,624	1	76,953	2	86,282	2
2570	Deferred income tax liabilities		7,513	-	7,005	-	10,852	-
2640	Accruable pension liabilities	VI (XIII)	18,029	-	20,558	-	15,767	-
2670	Other non-current assets- others		98	-	150	-	122	1
25XX	Total non-current liabilities		93,264	1	104,666	2	113,023	3
2XXX	Total liabilities		1,550,077	34	1,771,931	37	1,759,434	37
	Shareholders' equity	VI (XIV)						
3110	Common stock equity		786,124	17	786,104	17	786.024	16
3200	Capital Surplus		740,781	16	740,657	16	740,116	15
	Retained earnings		,		,		,	
3310	Legal reserve		383,839	8	355,530	7	292,154	6
3320	Special reserve		17,571	-		-		-
3350	Undistributed earnings		1,254,511	27	1,221,556	26	1,374,452	29
3300	Total retained earnings		1,655,921	35	1,577,086	33	1,666,606	35
	Other equities				-,,-			
3410	Exchange gain/loss from financial sta operations through conversion	tements of overseas	25,391	1	11,707	-	16,810	-
3400	Total other equities		25,391	1	11,707	-	16,810	_
3500	Treasury stocks		(152,606)	(3)	(152,606)	(3)	(152,606)	(3)
3888	Total shareholders' equity		3,055,611	66	2,962,948	63	3,056,950	63
эллл	Total shareholders equity		5,055,011	00	2,702,948	03	3,030,230	05
1XXX	Total liabilities and shareholders' equity		\$ 4,605,688	100	\$ 4,734,879	100	\$ 4,816,384	100

MPI Corporation Parent Company Only Balance Sheet (Liabilities and Shareholders' Equity) December 31 2013, December 31 2012, and January 1 2012

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation Parent Company Only Consolidated Income Statement January 1 to December 31, 2013 and 2012

$\begin{array}{c ccccc} \hline Code & Title & Note & Amount & \% & Amount & Amou$			2015 and 2	FY 2013		Currency unit: in N FY 2012	TD 1,000
Net Sales VII $ -$	Code	Title	Note	-	%		%
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					/0		70
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	4110		V 11	\$ 2,751,416	99	\$ 2,650,211	99
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					-	, , , , , ,	(1)
414 Commission income $36,770$ 1 $45,080$ 4000 Subtotal of net sales $2,787,127$ 100 $2,678,483$ 10 5000 Cost of operation VI(IV) and VII $(1,494,459)$ $(2,961)$ - 5910 Uncentized income(loss) from sales $2,937$ - $3,931$ - 5920 Realized income(loss) from sales $2,937$ - $3,931$ - 5950 Net gross profit 1,224,741 46 1,238,240 - 6100 Marketing expenses VII $(286,963)$ (10) $(267,992)$ (1 6200 Management expenses VI (143,594) (5) (116,944) (6) 6300 R&D expenses VI (VIII) $(550,451)$ (20) (54,41,80) (2) 6400 Subtotal operating expenses VI (VIII) $(550,451)$ (20) (54,41,80) (2) 6700 Operating incomes and expenses VI(XVI) 8,445 1 (9,268) - 7020 Other net incomes and expenses VI(XVI) (546) - </td <td></td> <td></td> <td></td> <td>· · ·</td> <td>-</td> <td></td> <td>-</td>				· · ·	-		-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	4614	Commission income		· · ·	1		2
5000 Cost of operation VI(IV) and VII $(1,494,459)$ (54) $(1,441,213)$ (55) 5900 Gross profit 1,292,668 46 1,237,270 - 5900 Realized income(loss) from sales 2,937 - 3,931 - 5920 Realized income (loss) from sales 2,94741 46 1,238,240 - 0 Operating expenses VII - 1,294,741 46 1,238,240 - 0 Operating expenses VII - - 1,294,741 46 1,238,240 - 0 Operating expenses VII - - 1,294,741 46 1,238,240 - 0 Marketing expenses VII - - 1,294,741 46 1,239,240 - 0 Management expenses VII (143,594) (5) (116,944) (1 0 Subtotal operating incomes 313,733 11 309,124 - - 7020 Other net incomes and expenses VI(XVI) (\$4456) (43,771) (1 -<					100		100
5900 Gross profit 1,292,668 46 1,237,270 4 5910 Vurcalized income (loss) from sales 2,937 - 3,931 - 5920 Realized income (loss) from sales 2,937 - 3,931 - 5950 Net gross profit 1,294,741 46 1,238,240 - 6100 Marketing expenses (143,594) (5) (116,944) (2 6200 Management expenses (143,594) (5) (116,944) (2 6000 Subtotal operating expenses (210,931) (20) (544,180) (2 6000 Operating income 313,733 11 309,124 - Non-operating incomes and expenses VI(XVI) (35) (929,116) (3 7020 Other net incomes and loss VI(XVI) (546) (440) - 7010 Interest income 912 - 3,522 - 7110 Rental income 7,568 - 8,051 - 7100 Subtotal non-operating incomes and expenses 7,568 - 1,92,652 - 7110 Rental income 7,568 - 8,051 - -			VI(IV) and VII	,,		, ,	(54)
5910 Unrealized income(loss) from sales (864) - $(2,961)$ 5920 Realized income (loss) from sales $2,937$ - $3,931$ - 5950 Net gross profit $1,294,741$ 46 $1,238,240$ 46 Operating expenses VII $(286,963)$ (10) $(267,992)$ (11) 6200 Marketing expenses $(143,594)$ (5) $(116,944)$ (6) 6300 R&D expenses VI (VIII) $(550,451)$ (20) $(54,4180)$ (2) 6000 Subtotal operating expenses VI (VIII) $(550,451)$ (20) $(54,4180)$ (2) 6000 Operating income $313,733$ 11 $309,124$ (3) 7020 Other net incomes and expenses $VI(XVI)$ $8,445$ $(9,268)$ $(43,771)$ (6) 7010 Net portions of incancing VI(XVI) (546) (440) $(7,568)$ $8,051$ $(7,568)$ $(9,268)$ $(7,568)$ $(9,268)$ $(7,568)$ $(9,268)$ $(7,568)$ $(9,268)$ $(7,513)$ $(1,71,742)$ <		•					46
5920 Realized income (loss) from sales 2,937 - 3,931 - 5950 Net gross profit 1,294,741 46 1,238,240 - 6100 Marketing expenses VII -				(864)	-	, ,	_
5950 Net gross profit 1.294,741 46 1.238,240 4 Operating expenses VII (286,963) (10) (267,992) (1 6100 Marketing expenses (143,594) (5) (116,944) (0) (260,963) (10) (267,992) (1 6300 R&D expenses VI (VIII) (550,451) (20) (544,180) (2 6000 Operating income 313,733 11 309,124 (3) 6900 Operating incomes and expenses VI(XVI) 8,445 1 (9,268) - 7020 Other net incomes and loss VI(XVI) 8,445 1 (9,268) - 7010 Net portions of incomes/loss of subsidiaries, affiliated and joint VI(XVI) (546) - (440) - 7100 Interest income 912 - 3,522 - - 19,825 - 7100 Other incomes – others VII 2,287 - 4,609 - - 19,825 - 7100 Charteria income 7,513 1 (17,472) (- - 19,825 - - 19,825 -					-		-
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ventures accounted for under the equity method7100Interest income 912 - $3,522$ -7110Rental income $7,568$ - $8,051$ -7175Income from reversal of doubtful accounts $19,825$ -7190Other incomes – othersVII $2,857$ - $4,609$ -7000Subtotal non-operating incomes and expenses $7,513$ 1 $(17,472)$ (7900Earnings before taxation $321,246$ 12 $291,652$ -7950Income tax expenseVI(XVII) $(50,213)$ (2) $(29,721)$ (8200Earnings in current period271,03310261,931-0ther consolidated income/loss1,925-(197)-8310Exchange gain/loss for mfinancial statements of overseas operations through conversion11,759-(4,906)-8320Other net consolidated incomes/loss of affiliates and joint ventures accounted for under the equity method11,759-(11,830)(7070		· · · ·	· · ·	-		(2)
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7175Income from reversal of doubtful accounts19,8257190Other incomes – othersVII $2,857$ - $4,609$ -7000Subtotal non-operating incomes and expenses $7,513$ 1 $(17,472)$ (7900Earnings before taxation $321,246$ 12 $291,652$ 127950Income tax expenseVI(XVII) $(50,213)$ (2) $(29,721)$ (8200Earnings in current period $271,033$ 10 $261,931$ 1Other consolidated income/loss $1,925$ -(197)-8310Exchange gain/loss from financial statements of overseas operations through conversion (672) - $(6,727)$ (8371Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method $11,759$ - $(4,906)$ -8300Other net consolidated incomes $13,012$ - $(11,830)$ $(11,830)$ $(11,830)$	7100	Interest income		912	-	3,522	-
7190Other incomes – othersVII $2,857$ - $4,609$ -7000Subtotal non-operating incomes and expenses $\overline{7,513}$ $\overline{1}$ $(17,472)$ $(17,472)$ 7900Earnings before taxation $321,246$ 12 $291,652$ $\overline{12}$ 7950Income tax expenseVI(XVII) $(50,213)$ (2) $(29,721)$ $(12,933)$ 8200Earnings in current period $271,033$ 10 $261,931$ $\overline{2}$ 0Other consolidated income/loss $1,925$ - (197) -8310Exchange gain/loss from financial statements of overseas operations through conversion (672) - $(6,727)$ $($ 8371Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method $11,759$ - $(4,906)$ -8300Other net consolidated incomes $13,012$ - $(11,830)$ $($	7110	Rental income		7,568	-	8,051	-
7000Subtotal non-operating incomes and expenses $7,513$ 1 $(17,472)$ $(17,472)$ 7900Earnings before taxation $321,246$ 12 $291,652$ 12 7950Income tax expenseVI(XVII) $(50,213)$ (2) $(29,721)$ $(12,9721)$ 8200Earnings in current period $271,033$ 10 $261,931$ 10 Other consolidated income/loss $1,925$ - (197) -8310Exchange gain/loss from financial statements of overseas operations through conversion $1,925$ - (197) -8360Confirmed actuarial gain/loss of welfare accounted for under the equity method (672) - $(6,727)$ $(4,906)$ -8300Other net consolidated incomes $13,012$ - $(11,830)$ $(11,830)$ $(11,830)$				-	-	,	1
7900 Earnings before taxation321,24612291,6527950 Income tax expenseVI(XVII)(50,213)(2)(29,721)(1)8200 Earnings in current period Other consolidated income/loss271,03310261,93118310 Exchange gain/loss from financial statements of overseas operations through conversion1,925-(197)-8360 Confirmed actuarial gain/loss of welfare accounted for under the equity method(672)-(6,727)(8300 Other net consolidated incomes13,012-(11,830)(VII		-		-
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8200 Earnings in current period 271,033 10 261,931 Other consolidated income/loss 1,925 - (197) 8310 Exchange gain/loss from financial statements of overseas operations through conversion 1,925 - (197) 8360 Confirmed actuarial gain/loss of welfare (672) - (6,727) (8371 Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method 11,759 - (4,906) - 8300 Other net consolidated incomes 13,012 - (11,830) (7900	Earnings before taxation					11
Other consolidated income/loss 1,925 - (197) - 8310 Exchange gain/loss from financial statements of overseas operations through conversion 1,925 - (197) - 8360 Confirmed actuarial gain/loss of welfare (672) - (6,727) (8371 Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method 11,759 - (4,906) - 8300 Other net consolidated incomes 13,012 - (11,830) (7950	Income tax expense	VI(XVII)	(50,213)	(2)	(29,721)	(1)
8310 Exchange gain/loss from financial statements of overseas operations through conversion 1,925 - (197) - 8360 Confirmed actuarial gain/loss of welfare (672) - (6,727) (8371 Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method 11,759 - (4,906) - 8300 Other net consolidated incomes 13,012 - (11,830) (8200	C 1		271,033	10	261,931	10
operations through conversion 672) 6,727) (8360 Confirmed actuarial gain/loss of welfare (672) - (6,727) (8371 Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method 11,759 - (4,906) - 8300 Other net consolidated incomes 13,012 - (11,830) (0010			1 0 2 5		(105)	
8371 Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method 11,759 - (4,906) - 8300 Other net consolidated incomes 13,012 - (11,830) ((11,830))	8310	00		1,925	-	(197)	-
accounted for under the equity method 8300 Other net consolidated incomes 13,012 - (11,830) (8360	Confirmed actuarial gain/loss of welfare		(672)	-	(6,727)	(1)
8300 Other net consolidated incomes 13,012 - (11,830) (8371	1 5		11,759	-	(4,906)	-
	8300	1 2		13,012	-	(11,830)	(1)
$\frac{1}{2} = \frac{1}{2} = \frac{1}$		Consolidated income in current period (total)		\$ 284,045	10	\$ 250,101	9
Entries and common share. (Unit. NTD) VI(VVIII) Defense to action		Family and any allow (Units NTD)		Defens tenetion		After torotion	
Earnings per common share: (Unit: NTD) VI(XVIII) Before taxation After taxation	0750	• •	VI(AVIII)				
9750 Basic earnings per share <u>\$ 3.54</u> <u>\$ 3.42</u>							
9850 Diluted earnings per share \$ 3.52 \$ 3.40	9850	Diluted earnings per share		\$ 3.52		\$ 3.40	

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation Parent Company Only Statement of Changes in Shareholders' Equity January 1 to December 31, 2013 and 2012

Currency unit: in NTD 1,000

		Cap	pital Stock	P	etained -			Retained Earning	s		Oth	ner Equities				
Title		Com	mon shares		arnings	Legal	Reserve	Special Reserve	Undistri	buted Earnings	statements of over	in/loss from financial erseas operations through onversion	Tr	easury Stock	Total E	quity
	Code		3110		3,200	3	3310	3320		3350		3420		3500	31x	х
Balance on January 1 2012	A1	\$	786,024	\$	740,116	\$	292,154	\$ -	\$	1,374,452	\$	16,810	\$	(152,606)	\$	3,056,950
Allocation and distribution of earnings:																_
Legal reserve	B1						63,376			(63,376)						
Cash dividend for common shares	В5									(344,724)						(344,724)
Net profit in Jan 1 -Dec 31, 2012	D1									261,931						261,931
Other consolidated incomes in Jan 1 –Dec 31, 2012	D3				·					(6,727)		(5,103)				(11,830)
Total consolidated income in current period	D5		-		-		-	-		255,204		(5,103)		-		250,101
Payment transactions on the basis of shares	N1		80		541											621
Balance on December 31 2012	Z1	\$	786,104	\$	740,657	\$	355,530	\$-	\$	1,221,556	\$	11,707	\$	(152,606)	\$	2,962,948
Balance on January 1 2013	A1	\$	786,104	\$	740,657	\$	355,530	\$ -	\$	1,221,556	\$	11,707	\$	(152,606)	\$	2,962,948
Allocation and distribution of earnings:																
Legal reserve	B1						28,309			(28,309)						-
Special reserve	B3							17,571		(17,571)						-
Cash dividend for common shares	B5									(191,526)						(191,526)
Changes in other capital surplus:																
From gift and derivatives	C3				1									(1)		
Net profit in Jan 1 -Dec 31, 2013	D1									271,033						271,033
Other consolidated incomes in Jan 1 –Dec 31, 2013	D3		<u> </u>		<u> </u>					(672)		13,684		<u> </u>		13,012
Total consolidated income in current period	D5		-		-		-	-		270,361		13,684		-		284,045
Cancellation of treasury stock	L3		-		-									1		1
Payment transactions on the basis of shares	N1		20		123											143
Balance on December 31 2013	Z1	\$	786,124	\$	740,781	\$	383,839	\$ 17,571	\$	1,254,511	\$	25,391	\$	(152,606)	\$	3,055,611

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation Parent Company Only Statement of Cash Flows January 1 to December 31, 2013 and 2012

CodeCurrency unit in NTD 1.000Ty 2013FY 2013FY 2013FY 2013PY 2013S321,246\$291,652A10000Corporate earnings in current period31,85511,153A20010Deronexcepness unaffected by esh flows31,85511,153A20100Deronexcepness unaffected by esh flows31,85511,153A20100Increast expenses104,40181,513A20200Particular expenses4,266(10,825)A21200Interest expenses9,4643,420A21200Dividend incomes-84,707under the equity methodaccupites, plant, and equipment recognized as expenses1161,5A22000Real properties, plant, and equipment recognized as expenses1161,5A23000Unrealized gain/loss from sales2,2937(3,331)A29000Others - exchange gain/loss from sales12,4213,399A29000Decrase (increase) of note receivables - elated parties12,422(11,20,38)A31000Decrase (increase) of note receivables - elated parties2,2977(3,341)A3110Decrase (increase) of note receivables - elated parties2,247(11,20,38)A31100Decrase (increase) of note receivables - elated parties2,2979(3,22,12)A31110Decrase (increase) of note receivables - elated parties2,2979(3,23,12)A31100Decrase (increase) of note receivables - elated parties2,279(3,21,22)A31110Dec		January 1 to December 31, 2013 and 2012	0	· · · NTED 1 000
AAAA Cash flows from operation - indirect approach \$ 321,246 \$ 291,652 A10000 Copromet earning in current period \$ 321,246 \$ 291,652 A20010 Depreciations expenses unaffected by cash flows 104,491 81,513 A20200 Anordizations expense 104,491 81,513 A20300 Provisions (reversal) of doubtful accounts 4,306 (19,823) A21300 Divident increast segmes 546 440 A21300 Divident incomes 0,912) (3,522) A21300 Divident incomes 0,912) (3,523) A22000 Anterest incomes 16 15 A23000 Capital gain/loss from subsidiaries, affiliates, and joint ventures accounted for uncerized gain/loss from subsidiaries, affiliates, and joint ventures accounted for uncerized gain/loss from subsidiaries action a set of adult properties, plants and (120) 300 A24000 Realized gain/loss from subsidiaries, affiliates, and joint ventures accounted for uncerized gain/loss from subsidiaries, affiliates, and joint ventures accounted for uncerized gain/loss from subsidiaries action a set of adult properties, plants and equipment 737 213 A24000 Realized gain/loss from subsidiaries acte	Code	Title		•
A10000 Corporate earnings in current period A20001 Income/expenses unaffected by cash flows A20101 Depreciations expense 104,491 81,513 A20200 Amontrations expense 13,835 31,115 A20200 Interest expenses 546 440 A21200 Interest incomes (912) (3,522) A21300 Dividend incomes (912) (3,522) A21400 Portions of gain/oss from subsidiaries, affiliates, and joint ventures accounted for 11,723 43,771 under the equity method (120) 300 cipaile gain/0ss from stoles for preaprentes, plants and (120) 300 A22600 Realized gain/foss from stales (2.937) (3331) A29000 Others – exchange gain/foss from preayment for purchase of equipment 737 213 A31000 Charges in assets/habilities related to operations 392 12,521 A31140 Decrease (increase) of noter receivables 151,462 (10,348) A31160 Decrease (increase) of anoter receivables 151,462 (10,348) A31160 </th <th></th> <th></th> <th></th> <th></th>				
Adjustments 104,491 \$11,51 A20100 Depreciations expenses 104,491 \$11,51 A20200 Amoritzations expenses 104,491 \$11,51 A20300 Provisions (reversal) of doubful accounts 14,205 (19,825) A21300 Dividend incomes 546 4440 A21200 Interest incomes 9(12) (3,522) A22400 Portions of gain/loss from subsidiaries, affiliates, and joint ventures accounted for 11,723 43,771 nuder the equity method 11 723 43,771 A22500 Capital gains/loss from stales 864 2,961 A22600 Real properties, plant, and equipment recognized as expenses 116 15 A23000 Realized gain/loss from sales 864 2,961 A24000 Realized gain/loss from sales 864 2,961 A31000 Net changes in assets related to operations 864 2,961 A31000 Decrase (increase) of note receivables 16,452 (103,48) A31140 Decrase (increase) of note receivables 16,4			φ 521,240	φ 271,052
A20010 In-come expenses unaffected by cash flows 104.491 81.513 A20200 Amoritations expense 31.835 31.115 A20200 Interest expenses 546 4400 A21200 Interest expenses 9(12) (3.522) A21300 Dividend incomes 9(12) (3.522) A22000 Capital gain/Sors from subsidiaries, alfiliates, and joint ventures accounted for equipment 11,723 84,707 A22000 Real properties, plant, and equipment recognized as expenses 116 15 A22000 Unrealized gain/Sors from sales (2.937) (2.1331) A20000 Realized gain/Sors from sales of to perture to particles, plant, and equipment recognized as expenses 116 15 A21000 Unrealized gain/Sors from sales of coperations 2.937 (2.1331) A3100 Decrease (increase) of noter receivables 3.92 1.2.51 <tr< td=""><td></td><td></td><td></td><td></td></tr<>				
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B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,021)-B06600Decrease of other financial assets-124,194B06700Increase of other non-current assets(21,507)(35,791)				
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B06600Decrease of other financial assets124,194B06700Increase of other non-current assets(21,507)(35,791)				(18,987
B06700 Increase of other non-current assets (21,507) (35,791)			(1,021)	-
			-	
BBBBNet cash inflows (outflows) from investments(237,490)(407,681)				
	RRBB	Net cash inflows (outflows) from investments	(237,490)	(407,681

(To be continued)

MPI Corporation Parent Company Only Statement of Cash Flows (continued from previous page) January 1 to December 31, 2013 and 2012

			Currency	unit: in NT	D 1,000
Code	Title	F	Y 2013	F	Y 2012
CCCC Cash	flow from financing				
C01700 F	Retirement of long-term loans		(9,328)		(9,328)
C04400 I	Decrease of other non-current liabilities		(53)		27
C04800 E	Exercise of Employee Stock Options		143		621
CCCC	Net cash inflows (outflows) from financing		(9,238)		(8,680)
EEEE Increa	ase (decrease) of cash and cash equivalents in current period		(15,218)		(343,144)
E00100 Balar	nce of cash and cash equivalents at beginning of period		433,167		776,311
E00200 Balar	nce of cash and cash equivalents at ending of period	\$	417,949	\$	433,167

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

Appendix IV

Auditors' Report

To: MPC Corporation:

We have audited the balance sheets of **MPI Corporation and subsidiaries** prepared on December 31 2013, December 31 2012, and January 1 2012 on individual entities, and the consolidated income statements, consolidated statement of changes in shareholders' equity and consolidated statements of cash flows covering FY 2013 and January 1 to December 31, 2013. The financial statements are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audits. Information on the subsidiaries of **MPI Corporation** included in the aforementioned statements covering the period of 2013 and 2012, and the information on direct investment as disclosed in note XIII are valuated as audited by other public accountants. We have not audited those financial statements, which indicated recognized total assets of NT\$52,125 thousand, NT\$45,683 thousand, and NT\$49,362 thousand or accounted for 1.11%, 0.95%, and 1.03% of the consolidated total assets as of December 31, 2013, December 31, 2012, and January 1 2012, respectively. As of January 1 to December 31, 2013 and 2012, MPI Corporation had net sales amounted to NT\$52,221 thousand and NT\$32,280 thousand, or accounted for 1.72% and 1.13% of the consolidated net sales, respectively.

We conducted the audit in accordance with the "Standards on the Audit of Financial Statements" and the accounting principle generally accepted in the Republic of China. These principle and standards required the undersigned to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements of individual entities and in consolidation. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believed that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements as referred to, on the basis of our audits and the audit reports of other public accountants, as stated in the first paragraph, are present fairly, in all material aspects of the financial of **MPI Corporation and subsidiaries** as of December 31 2013, December 31 2012, and January 1 2012, and the results of January 1 to December 31, 2013

and 2012 operation and cash flows of all entities in consolidation for the periods then ended in conformity with the "Criteria for the Compilation of Financial Statements by Issuers of Securities", the IFRS, international accounting standards, interpretation and the statements of interpretation recognized by Financial Supervisory Commission.

We hereby express an unqualified opinion in favor of **MPI Corporation** on the financial statements of the parent company only so prepared for 2013 and 2012.

Auditor: _____

Chang, Yu-Ming, CPA

Chen, Shih-Yuan, CPA

Nexia Sun Rise CPAs & Co.

SFB Certificate No.: (86) Tai-Chi-Zheng (VI) No. 088087 SFB Certificate No.: (92) Tai-Chi-Zheng (VI) No. 101109

Date: March 28 2014

MPI Corporation Consolidated Balance Sheet (Assets) December 31 2013, December 31 2012, January 1 2012

		December 31 2013	B, Dec	ember 31 201	2, January	1 20	12	_			
								C	urrency	y unit: in NTD 1	000
				December 31 2	2013		December 31 2	012		January 1 20	012
Code	Assets	Note		Amount	%		Amount	%		Amount	%
	Current assets										
1100	Cash and cash equivalents	VI (I)	\$	623,796	13	\$	602,904	13	\$	951,369	20
1150	Net note receivables	VI (II)		17,555	1		5,585	-		20,817	-
1170	Net account receivables	VI(III)		510,531	11		637,283	13		535,835	11
1180	Account receivables -related parties-net	VI (III) and VII		41,113	1		76,066	2		49,578	1
1200	Other receivables			7,468	-		3,149	-		3,829	-
1220	Other receivables-related parties			10	-		24	-		77	-
130X	Net inventory	VI (IV)		1,498,928	32		1,538,839	32		1,513,360	32
1410	Prepayments			97,195	2		70,763	1		68,619	1
1470	Other current assets	VIII		12,615	-		18,331	1		151,179	4
11XX	Total current assets			2,809,211	60		2,952,944	62		3,294,663	69
	Non-current assets										
1543	Financial assets on the basis of cost-non-current	VI (V)		20,231	-		20,231	-		20,231	-
1550	Investment accounted for under the equity method	VI (VI)		126,332	3		138,067	3		129,295	3
1600	Real properties, plants and equipment	VI (VII), VII, and VIII		1,590,963	34		1,531,677	32		1,191,820	25
1780	Intangible assets	VI (VIII)		17,977	-		20,620	0		13,186	-
1840	Deferred income tax assets			33,324	1		36,531	1		33,742	1
1900	Other non-current assets			117,537	2		116,167	2		104,969	2
15XX	Total non-current assets			1,906,364	40		1,863,293	38		1,493,243	31
1XXX	Total assets		\$	4,715,575	100	5	\$ 4,816,237	100	\$	4,787,906	100

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

	MPI	Corporation	
1	C1	(T : . l. : l:	C1

Consolidated Balance Sheet (Liabilities and Shareholders' Equity) December 31 2013, December 31 2012, and January 1 2012

		200011001 01 20	, 2000	December 31 20		D	ecember 31 20	012	Curre	ncy unit: in N January 1 20	
Code	Liabilities and Shareholders' Equity	Note		Amount	%	Α	mount	%		Amount	%
	Current Liabilities			· · ·							
2100	Short-term loans	VI (IX)	\$	4,265	-	\$	-	-	\$	-	-
2150	Note payables			2,052	-		3,655	-		3,156	-
2170	Account payables			392,844	9		405,080	8		462,268	10
2180	Account payables-related parties	VII		2,107	-		1.717	-		899	1
2213	Payables for equipment			16,983	1		37,913	1		13,509	1
2219	Other payables	VI (X)		356,945	8		323,439	7		347.728	7
2220	Other payables –related parties	VII		7,551	-		11,485	- '		8,592	- '
2230	Current income tax liabilities			44,238	1		40,798	1		70,095	1
2250	Provision for liabilities –current	VI (XI)		9,645			17.379			13,491	
2310	Cash on receipt	VII		673,907	14		857,228	18		647,982	14
2320	Current portion of long-term debts	VI (XII)		9,329	14		9,329	- 10		9,329	14
2320	Other current liabilities	VI (AII)		20,013	- 1		15,991	-		12,551	-
2399 21XX	Total current liabilities			1,539,879	33		1,724,014	- 35		1,589,600	- 34
2177	Total current habilities			1,339,879	33		1,724,014	33		1,389,000	34
	Non-current liabilities										
2540	Long-term loans	VI (XII)		67,624	1		76,953	2		86,282	2
2570	Deferred income tax liabilities			15,254	-		12,808	-		15,925	-
2640	Accruable pension liabilities	VI (XIII)		19,959	1		22,899	1		19,063	-
2670	Other non-current assets- others			220	-		150	-		2,104	-
25XX	Total non-current liabilities			103,057	2		112,810	3		123,374	2
2XXX	Total liabilities			1,642,936	35		1,836,824	38		1,712,974	36
	Shareholders' Equity	VI (XIV)									
31XX	Shareholders' equity attributable to parent	()									
51717	company										
3110	Common stock equity			786,124			786,104	16		786.024	16
3200	Capital Surplus			740,781	16		740.657	15		740,116	16
0200	Retained earnings			/ 10,/01	10		/ 10,027	10		/ 10,110	10
3310	Legal reserve			383,839	8		355,530	8		292,154	6
3320	Special reserve			17,571	0			- 0		272,134	0
3350	Undistributed earnings			1,254,511	27		1,221,556	- 25		1,374,452	29
3300	Total retained earnings			1,655,921	35		1.577.086	33		1,666,606	35
5500	Other equities			1,055,921	35		1,577,080	55		1,000,000	35
3410	Exchange gain/loss from financial state			25,391			11,707	1		16,810	
5410	operations through conversion	ements of overseas		25,591	-		11,707	1		10,810	-
3400	Total other equities			25,391	-		11,707	1		16,810	-
3500	Treasury stocks			(152,606)	(3)		(152,606)	(3)		(152,606)	(3)
31XX	Total shareholders' equity			3,055,611	65		2,962,948	62		3,056,950	64
	attributable to parent company			-,			_,,,,			-,	
36XX	Uncontrolled equity			17,028	-		16,465	-		17,982	-
3XXX	Total shareholders' equity			3,072,639	65		2,979,413	62		3,074,932	64
1XXX	Total liabilities and shareholders' equity		\$	4,715,575	100	\$	4,816,237	100	\$	4,787,906	100
									-		

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation Consolidated Income Statement January 1 to December 31, 2013 and 2012

				FY 2013		Currency unit: in N FY 2012	NTD 1,000
Code	Title	Note	А	mount	%	Amount	%
	Net Sales	VII					
4110	Sales revenue		\$	2,987,419	98	\$ 2,806,313	98
4170	Less: sales return			(774)	-	(10,922)	(1)
4190	Less: sales discount			(579)	-	(4,718)	-
4614	Commission income			49,712	2	74,539	3
4000	Subtotal of net sales			3,035,778	100	2,865,212	100
5000	Cost of operation	VI (IV) and VII		(1,634,352)	(54)	(1,552,087)	(54)
5900	Gross profit			1,401,426	46	1,313,125	46
5910	Unrealized income(loss) from sales			-	-	(744)	-
5920	Realized income (loss) from sales			2,895	-	3,931	-
5950	Net gross profit			1,404,321	46	1,316,312	46
	Operating expenses	VII					
6100	Marketing expenses	V 11		(337,705)	(11)	(292,818)	(10)
6200	Management expenses			(182,865)	(6)	(185,689)	(10)
6300	R&D expenses	VI (VIII)		(550,203)	(18)	(544,006)	(19)
6000	Subtotal operating expenses	((()))		(1,070,773)	(35)	(1,022,513)	(36)
0000	Subtouri operating expenses			(1,070,775)	(55)	(1,022,013)	(30)
6900	Operating income			333,548	11	293,799	10
7020	Non-operating incomes and expenses Other net incomes and loss	VI (XVI)		11,160		(14,168)	
7020	Cost of financing	VI (XVI) VI (XVI)		(750)	_	(14,100)	-
7060	Net portions of incomes/loss of subsidiaries, affiliated and joint	VI (/XVI)		(27,099)	_	(23,517)	(1)
7000	ventures accounted for under the equity method			(27,077)		(23,317)	(1)
7100	Interest income			2,462	-	4,599	-
7110	Rental income			3,906	-	4,382	-
7175	Income from reversal of doubtful accounts			-	-	20,972	1
7190	Other incomes – others	VII		3,372	-	4,630	-
7000	Subtotal non-operating incomes and expenses			(6,949)	-	(3,542)	-
7900	Earnings before taxation			326,599	11	290,257	10
7950	Income tax expense	VI (XVII)		(55,666)	(2)	(35,869)	(1)
8200	Earnings in current period			270,933	9	254,388	9
	Other consolidated income/loss						
8310	Exchange gain/loss from financial statements of overseas			14,593	-	(4,266)	-
0260	operations through conversion			((72))		(6 707)	(1)
8360	Confirmed actuarial gain/loss of welfare			(672)	-	(6,727)	(1)
8371	Net portions of incomes/loss of affiliates and joint ventures accounted for under the equity method			(246)	-	(108)	-
0200	Other net consolidated incomes			12 675		(11.101)	(1)
8300			¢	13,675	- 9	(11,101) \$ 243,287	(1)
8500	Consolidated income in current period (total)		\$	284,608	9	\$ 243,287	8
	Net gain/loss attributable to						
8610	Parent company shareholders			271,033	9	261,931	9
8620	Uncontrolled equity			(100)	-	(7,543)	-
	Corporate earnings in current period		\$	270,933	9	\$ 254,388	9
	Consolidated income attributable to						
8710	Parent company shareholders		\$	284,045	9	\$ 250,101	9
8720	Uncontrolled equity			563	-	(6,814)	(1)
	Total consolidated income in current period		\$	284,608	9	\$ 243,287	8
	Farnings par common chara: (Unit: NTD)	VI (VVIII)	Pofor	e taxation		After toration	
0750	Earnings per common share: (Unit: NTD)	VI (XVIII)				After taxation	
9750	Basic earnings per share		\$	3.54		\$ 3.42	
9850	Diluted earnings per share		\$	3.52	:	\$ 3.40	

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation

Parent Company Only Statement of Changes in Shareholder's Equity January 1 to December 31, 2013 and 2012

Currency unit: in NTD 1,000

		Capit	tal Stock				Retained Ear	nings		Other Equities					
Title		Comm	on shares	Retained Earnings	Legal I	Reserve	Special Reserve		Undistributed Earnings	hange gain/loss from financial ements of overseas operations through conversion	Treas	sury Stock	Total Equity	equity	Total equity
	Code	3	3110	3,200	33	310	3320		3350	 3410		3500	31xx	36xx	3xxx
Balance on January 1 2012	A1	\$	786,024	\$ 740,116	\$	292,154	\$	- 3	\$ 1,374,452	\$ 16,810	\$	(152,606)	\$ 3,056,950	\$ 5 17,982	\$ 3,074,932
Allocation and distribution of earnings:															
Legal reserve	B1					63,376			(63,376)				-		-
Cash dividend for common shares	B5								(344,724)				(344,724)		(344,724)
Net profit in Jan 1 -Dec 31, 2012	D1								261,931				261,931	(7,543)	254,388
Other consolidated incomes in Jan 1 –Dec 31, 2012	D3								(6,727)	 (5,103)			(11,830)	 729	(11,101)
Total consolidated income in current period	D5			_					255,204	 (5,103)		_	250,101	 (6,814)	243,287
Payment transactions on the basis of shares	N1		80	541									621		621
Decrease (increase) of non-controlling interests	01									 				 5,297	5,297
Balance on December 31 2012	Z1	\$	786,104	\$ 740,657	\$	355,530	\$	- 9	\$ 1,221,556	\$ 11,707	\$	(152,606)	\$ 2,962,948	\$ 16,465	\$ 2,979,413
Balance on January 1 2013	A1	\$	786,104	\$ 740,657	\$	355,530	\$	- 5	\$ 1,221,556	\$ 11,707	\$	(152,606)	\$ 2,962,948	\$ 16,465	\$ 2,979,413
Allocation and distribution of earnings:															
Legal reserve	B1					28,309			(28,309)				-		-
Special reserve	B3						17,5	71	(17,571)				-		-
Cash dividend for common shares	B5								(191,526)				(191,526)		(191,526)
Changes in other capital surplus:															
From gift and derivatives	C3			1								(1)	-		-
Net profit in Jan 1 –Dec 31, 2013	D1								271,033				271,033	(100)	270,933
Other consolidated incomes in Jan 1 –Dec 31, 2013	D3								(672)	 13,684			13,012	 633	13,675
Total consolidated income in current period	D5					_		_	270,361	 13,684		-	284,045	 563	284,608
Cancellation of treasury stock	L3		_	-								1	1		1
Payment transactions on the basis of shares	N1		20	123			<u></u>			 			143	 	143
Balance on December 31 2013	Z1	\$	786,124	\$ 740,781	\$	383,839	\$ 17,5	71 \$	\$ 1,254,511	\$ 25,391	\$	(152,606)	\$ 3,055,611	\$ 17,028	\$ 3,072,639
		(The			. A.,	' Deport by	Change Ver M			 f Navia Sup Pice CPAs & Co. constitu				 , .	

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation Consolidated Statement of Cash Flows January 1 to December 31, 2013 and 2012

CodeTitleFY 2013FY 2012AAAA Cash Hows from operian- indirect approach\$ 326.99\$ 290.257A10000Adjustments20010Income/expenses unaffected by cash flowsA20010Income/expenses unaffected by cash flows112.48288.703A20000Adjustments7.452(20.972)A20000Anortizations expense31.84331.122A20000Interest expenses750440A21200Interest expenses(4.599)23.517A22000Portions of gain/loss from subsidiaries, affiliates, and joint ventures accounted for equipmenti(92)159A22000Capital gain/loss from subsidiaries, affiliates, and joint ventures accounted for equipmenti(2.895)(3.311)A22000Chapital gain/loss from also(2.425)(3.511)A22000Chapital gain/loss from sales11715A22000Chapital gain/loss from sales(1.977)(2.895)A31100Decrease (increase) of account receivables(1.915)15.327A31100Decrease (increase) of account receivables(1.915)(5.737)A31100Decrease (increase) of account receivables(1.915)(2.437)A31100Decrease (increase) of once unterviables(1.939)8.866A31100Decrease (increase) of once unterviables(1.915)(2.437)A31100Decrease (increase) of once unterviables(1.643)(2.532)A31100Decrease (increase) of once unterviables(1.643)(2.839)A31200 </th <th></th> <th></th> <th></th> <th>Currency unit: in NTD</th>				Currency unit: in NTD
A10000 Corporate carrings in current period A20000 Income expenses unaffected by cash flows A20100 Depreciations expense 112,482 88,703 A202000 Amontzations expense 31,843 31,122 A202000 Incress expenses 750 440 A20200 Interest expenses 750 440 A21200 Interest expenses 750 440 A21200 Interest expenses 6,933 5,621 A22300 Portions of gainofs from subdiaries, affiliates, and joint ventures accounted for 27,099 22,517 under the equity method (2,200 (2,201) 159 equipment - 744 333 A22500 Real properties, plant, and equipment recognized as expenses 117 15 A23000 Unrealized gain flows from subes - 744 A23000 Changes in assets/fubilities related to operations 130,185 (106,74) A31130 Decrease (increase) of noter receivables 130,185 (106,74) A31140 Decrease (increase)				
A20000 Adjustments A20101 Depreciations expenses 112,482 88,703 A20100 Depreciations expense 31,843 31,122 A20300 Provisions (reversal) of doubful accounts 7,452 (20,972) A21300 Dividend incomes 6,953 5,521 A21300 Dividend incomes 6,953 5,521 A22301 Unreatized gain/loss from subsidiaries, affiliates, and joint ventures accounted for 27,099 23,517 unrealized gain/loss from subsidiaries, affiliates, and joint ventures accounted for 27,099 23,517 A22500 Capital gain/loss from stales 17 15 A22600 Real properties, plant, and equipment recognized as expenses 117 15 A23000 Unrealized gain/loss from stales 13,131 24,332 (2,395) (3,311) A24000 Realized gain/loss from stales 13,143 (1,66,740) 13,133 A31000 Net changes in assets related to operations 13,133 (16,67,40) 2,352 A31100 Decrease (increase) of onther receivables 13,03,13			\$ 326,599	\$ 290,257
A20010 Incomexpenses unaffected by cash flows A20100 Amortizations expense 112,482 88,703 A20200 Amortizations expense 11,843 31,122 A20200 Interest expenses 7,452 (20,972) A20900 Interest incomes (2,462) (4,559) A21200 Interest incomes (2,462) (4,599) A21300 Divided incomes 6,953 5,621 A22300 Portions of gainos from subsidiaries, affiliates, and joint ventures accounted for under the equity method (92) 159 A22500 Capital gains/boss from subsidiaries, affiliates, and joint ventures accounted for under the equity method (92) 159 A22600 Realized gain/boss from subsidiaries, affiliates, and joint ventures accounted for under the equity method (92) 159 A22600 Unrealized gain/bos from subsidiaries, affiliates, and joint ventures accounted for equipment (71 15 A22600 Real properties, plant, and equipment recognized as expenses 117 15 A3000 Chases in assets failed to operations (2,453) (2,414) A31130 De				
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equipment 1 15 A22600 Real properties, plant, and equipment recognized as expenses 117 15 A22900 Unrealized gain/loss from sales 2,895 (3,931) A2000 Realized gain/loss from sales (2,895) (3,931) A30000 Charage estivalises from prepayment for purchase of equipment 737 213 A30000 Net changes in assets related to operations (1,915) 15,527 A31150 Decrease (increase) of note receivables (13,0185 (10,674) A31180 Decrease (increase) of other cureivables (4,374) 2,352 A31200 Decrease (increase) of other cureivables (2,6431) (2,1437) A31200 Decrease (increase) of other curent assets 6,809 8,866 A31200 Decrease (increase) of other curent assets (1,604) 500 A32100 Decrease (increase) of other payables (1,236) (3,215) A32100 Decrease (increase) of other payables - related parties 390 817 A32100 Decrease (increase) of occumt payables - related parties (3,934) <td< td=""><td>A22300</td><td>under the equity method</td><td>27,099</td><td>23,517</td></td<>	A22300	under the equity method	27,099	23,517
A22600 Real properties, plant, and equipment recognized as expenses 117 15 A23900 Unrealized gain/loss from sales . 744 A24000 Realized gain/loss from sales (2,895) (3,931) A29000 Others – exchange gain/loss from prepayment for purchase of equipment 737 213 A30000 Net changes in assets related to operations (11,915) 15.327 A31130 Decrease (increase) of account receivables (11,915) 15.327 A31130 Decrease (increase) of other receivables (4,374) 2,325 A31200 Decrease (increase) of other receivables (4,374) 2,325 A31210 Decrease (increase) of other covertal gasets (6,809) 8,866 A31900 Decrease (increase) of other operating assets (1,604) 500 A32130 Decrease (increase) of other payables (1,643) 52,431 A32100 Decrease (increase) of account payables (1,805) 52,3215 A32000 Net changes in liabilities related to operating assets (1,8075) (569,001) A32140 Decrease (increase	A22500		(92)	159
A23900 Unrealized gain/loss from sales - 744 A24000 Realized gain/loss from sales (2,895) (3,931) A30000 Changes in assets/liabilities related to operations - 737 213 A30000 Net changes in assets related to operations - - 737 213 A31100 Decrease (increase) of note receivables (11,915) 15,327 - - - - - 744 A31150 Decrease (increase) of account receivables (13,0185 (10,6740) - </td <td>A22600</td> <td>1 1</td> <td>117</td> <td>15</td>	A22600	1 1	117	15
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A29900 Others - exchange gain/loss from prepayment for purchase of equipment 737 213 A30000 Changes in assets/liabilities related to operations 11,915 15,327 A31130 Decrease (increase) of note receivables 130,185 (106,740) A311160 Increase (increase) of account receivables - related parties 35,632 (25,368) A31120 Decrease (increase) of receivables - related parties (4,374) 2,352 A31200 Decrease (increase) of inventory 39,911 (25,479) A31230 Decrease (increase) of other roceivables (11,685) 23,215 A32000 Net changes in liabilities related to operating assets (11,685) 23,215 A32000 Net changes (increase) of other payables (1,604) 500 A32130 Decrease (increase) of account payables (1,604) 500 A32140 Decrease (increase) of other payables (1,604) 500 A32180 Decrease (increase) of other payables (1,637) (3,69,001) A32180 Decrease (increase) of other payables (1,83,322) 209,246 A32200 </td <td></td> <td></td> <td>(2.895)</td> <td>(3.931)</td>			(2.895)	(3.931)
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A32190Decrease (increase) of other payables – related parties $(3,934)$ $2,893$ A32200Increase (decrease) of provisions for debts $(7,734)$ $3,888$ A32210Increase (decrease) of cash on receipt $(183,322)$ $209,246$ A32230Increase (decrease) of other current liabilities $4,022$ $3,440$ A32240Increase (decrease) of accruable pensions $(3,611)$ $(2,890)$ A3300Cash inflows (outflows) from operation $300,611$ $93,022$ A33100Collected interest $2,517$ $4,766$ A33300Paid increase (decrease) from operations $255,874$ $26,317$ AAAANet cash inflows (outflows) from operations $255,874$ $26,317$ BBBBCash flows from investments $(14,942)$ $(36,389)$ B01800Investment accounted for under the equity method $(14,942)$ $(36,389)$ B02700Acquisition of real properties, plants, and equipment $(207,569)$ $(405,894)$ B04500Acquisition of intangible assets $(9,656)$ $(18,987)$ B06600Decrease of other financial assets $(1,093)$ $-$ B06600Decrease of other non-current assets $(20,915)$ $(30,767)$	A32180		(158,075)	(369,001)
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A33100Collected interest $2,517$ $4,766$ A33300Paid interest(695)(452)A33500Paid income tax(46,559)(71,019)AAAANet cash inflows (outflows) from operations $255,874$ $26,317$ BBBBCash flows from investments(14,942)(36,389)B01800Investment accounted for under the equity method(14,942)(36,389)B02700Acquisition of real properties, plants, and equipment(207,569)(405,894)B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,093)-B06600Decrease of other non-current assets(20,915)(30,767)	A32240	Increase (decrease) of accruable pensions	(3,611)	(2,890)
A33100Collected interest $2,517$ $4,766$ A33300Paid interest(695)(452)A33500Paid income tax(46,559)(71,019)AAAANet cash inflows (outflows) from operations $255,874$ $26,317$ BBBBCash flows from investments(14,942)(36,389)B01800Investment accounted for under the equity method(14,942)(36,389)B02700Acquisition of real properties, plants, and equipment(207,569)(405,894)B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,093)-B06600Decrease of other non-current assets(20,915)(30,767)	A33000	Cash inflows (outflows) from operation	300,611	93.022
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AAAANet cash inflows (outflows) from operations255,87426,317BBBBCash flows from investmentsB01800Investment accounted for under the equity method(14,942)(36,389)B02700Acquisition of real properties, plants, and equipment(207,569)(405,894)B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets-123,982B06700Increase of other non-current assets(20,915)(30,767)	A33300	Paid interest	(695)	(452)
AAAANet cash inflows (outflows) from operations255,87426,317BBBBCash flows from investmentsB01800Investment accounted for under the equity method(14,942)(36,389)B02700Acquisition of real properties, plants, and equipment(207,569)(405,894)B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets-123,982B06700Increase of other non-current assets(20,915)(30,767)	A33500	Paid income tax		
B01800Investment accounted for under the equity method(14,942)(36,389)B02700Acquisition of real properties, plants, and equipment(207,569)(405,894)B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,093)-B06600Decrease of other non-current assets-123,982B06700Increase of other non-current assets(20,915)(30,767)	AAAA	Net cash inflows (outflows) from operations		
B02700Acquisition of real properties, plants, and equipment(207,569)(405,894)B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,093)-B06600Decrease of other non-current assets-123,982B06700Increase of other non-current assets(20,915)(30,767)	BBBB	Cash flows from investments		
B02800Disposition of real properties, plants, and equipment16,2921,252B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,093)-B06600Decrease of other non-current assets-123,982B06700Increase of other non-current assets(30,767)	B01800	Investment accounted for under the equity method	(14,942)	(36,389)
B04500Acquisition of intangible assets(9,656)(18,987)B06500Increase of other financial assets(1,093)-B06600Decrease of other financial assets-123,982B06700Increase of other non-current assets(20,915)(30,767)	B02700	Acquisition of real properties, plants, and equipment	(207,569)	(405,894)
B06500Increase of other financial assets(1,093)B06600Decrease of other financial assets-B06700Increase of other non-current assets(20,915)(30,767)	B02800	Disposition of real properties, plants, and equipment	16,292	1,252
B06500Increase of other financial assets(1,093)B06600Decrease of other financial assets-B06700Increase of other non-current assets(20,915)(30,767)			(9,656)	(18,987)
B06700 Increase of other non-current assets (20,915) (30,767)	B06500		(1,093)	-
		Decrease of other financial assets	-	123,982
BBBBNet cash inflows (outflows) from investments(237,883)(366,803)	B06700	Increase of other non-current assets	(20,915)	(30,767)
	BBBB	Net cash inflows (outflows) from investments	(237,883)	(366,803)

(to be continued)

MPI Corporation Consolidated Statement of Cash Flows (continued from previous page) January 1 to December 31, 2013 and 2012

		Curren	cy unit: in NTD 1,000
Code	Title	FY 2013	FY 2012
CCCC Cas	h flow from financing	4,265	-
C00100	Increase of short-term loans	(9,328)	(9,328)
C01700	Retirement of long-term loans	70	(1,955)
C04400	Decrease of other non-current liabilities	143	621
C04800	Exercise of Employee Stock Options	663	5,297
C05800	Changes in uncontrolled equity	(4,187)	(5,365)
CCCC	Net cash inflows (outflows) from financing		
DDDD Effe	ect of exchange rate fluctuation on cash and cash equivalents	7,088	(2,614)
EEEE Incr	ease (decrease) of cash and cash equivalents in current period	20,892	(348,465)
E00100 Bala	ance of cash and cash equivalents at beginning of period	602,904	951,369
E00200 Bala	ance of cash and cash equivalents at ending of period	\$ 623,796	\$ 602,904

(The notes to this statement and the Auditors' Report by Chang, Yu-Ming, and Chen, Shih-Yuan, CPAs of Nexia Sun Rise CPAs & Co. constitute an integral part of this report)

CEO: Steve Chen

President: Scott Kuo

MPI Corporation

Disposition of Net Earnings

FY 2013

Currency unit: in NTD Dollars

Title	Amount			
	Subtotal	Total		
Undistributed earnings at beginning of period		\$ 1,046,869,244		
Less: Adjustment of retained earnings from the initial use of IFRS on 2012.12.31		(62,720,142)		
Less: Other consolidated incomes (Actuarial gain/loss from confirmed welfare plan –FY 2013)		(670,935)		
Add: corporate earnings of current period		271,033,216		
Subtotal:		1,254,511,383		
Recognized items:				
Less: allocation of 10% for legal reserve	(27,103,322)			
Add: reversal (recognition) of special reserve (debit item of shareholders' equity – net gain/loss not recognized as pension cost)	17,571,431	(9,531,891)		
Subtotal distributable earnings:		1,244,979,492		
For distribution:				
Shareholders dividend -cash	(165,086,023)			
Shareholders dividend- stock	(0)	(165,086,023)		
Undistributed earnings at ending of period		\$ 1,079,893,469		
Note:				
For distribution of remunerations to directors and shareholders	(5,826,560)			
For distribution as employee bonus-cash	(23,306,300)			
For distribution as employee bonus – stock	(0)			

CEO: Steve Chen President: Scott Kuo 25

Appendix VI

MPI Corporation

Mapping of the clauses of the Articles of Incorporation before and after amendment

Clause	Before amendment	After amendment	Cause of
			amendment
Article 12	The Company shall establish 5 seats of directors and 3 seats of supervisors, who shall be persons of legal competent and elected by the General Meeting of Shareholders. Directors and supervisors shall have tenure of 3 years and may be assume a second term of office if reelected. Of all the seats of directors as mentioned, there shall be 2 seats of independent directors who shall be elected from a nomination of candidates system. Shareholders shall elect the independent directors from the list of candidates. The professional qualification, quantity of shareholding, limitation of job position, methods of nomination and election and other issues for compliance shall be handled in accordance with the requirements of the competent authority of securities.	who shall be persons of legal competent and elected by the General Meeting of Shareholders. Directors and supervisors shall have tenure of 3 years and may be assume a second term of office if reelected. Of all the seats of directors as mentioned, there shall be <u>at least 2</u> <u>seats</u> of independent directors who shall be elected from a nomination of candidates system and t <u>he number of seats for independent directors shall</u> <u>constitute at least 1/5 of the total seats</u> <u>of directors</u> . Shareholders shall elect the independent directors from the list of candidates. The professional qualification, quantity of shareholding, limitation of job position, methods of nomination and election and other issues for compliance shall be handled in accordance with the requirements of the competent authority of securities	Keep abreast with the changes in applicable legal rules
Article 22	The Articles of Incorporation were instituted on July 20 1995. Amendment for the 1 st instance was made on September 20 1996 (skipped)	The Articles of Incorporation were instituted on July 20 1995. Amendment for the 1 st instance was made on September 20 1996 (skipped) <u>Amendment for the 17th instance was</u> <u>made on June 17 2014</u>	Addition of the date of the last amendment

Appendix VII

MPI Corporation

Mapping of the clauses of the Procedure for the Acquisition and Disposition of Assets before and

Classes	1	the amendment	C
Clause	Before amendment	After amendment	Cause of amendment
Article 2	This Procedure is instituted	This Procedure is instituted in	In compliance with
	in accordance with the	accordance with the	the requirement of
	requirement of Executive	requirement of Financial	Financial
	Yuan Financial Supervisory	Supervisory Commission	Supervisory
	Commission (hereinafter,	(hereinafter, "FSC").	Commission Letter
	"FSC").		Jin-Guan-Zheng-Fa-
			Zi. No. 1020053073.
Article 3	The scope of application for	The scope of application for	In compliance with
	assets as stated in This	assets as stated in This	the requirement of
	Procedure:	Procedure:	Financial
	I. Investment in stocks,	I. Investment in stocks,	Supervisory
	government bonds,	government bonds,	Commission Letter
	corporate bonds, bank	corporate bonds, bank	Jin-Guan-Zheng-Fa-
	debentures, fund	debentures, fund	Zi. No. 1020053073.
	certificates, depository	certificates, depository	
	receipts, call (put)	receipts, call (put)	
	warrants, beneficiary	warrants, beneficiary	
	certificates, and	certificates, and	
	asset-backed securities.	asset-backed securities.	
	II. Real properties	II. Real properties (including	
	(including the inventory	lands, building and	
	of construction industry)	structures, real properties	
	and other fixed assets.	for investment, rights of	
	III. Membership cards,	land use, and the	
	IV. Patents, copyrights,	inventory of construction	
	trademarks, franchise	industry) and other	
	and others intangible	equipment.	
	assets.	III. Membership cards,	
	V. Debts of financial	IV. Patents, copyrights,	
	institutions (including	trademarks, franchise and	
	account receivables,	others intangible assets.	
	discounts for exchange	V. Debts of financial	
	and loans, accounts for	institutions (including	
	collection).	account receivables,	
	VI. Derivatives.	discounts for exchange	
	VII. Assets acquired or	and loans, accounts for	
	disposed due to	collection).	
	mergers, spinoff,	VI. Derivatives.	
	acquisition, or	VII. Assets acquired or	
	assignment of shares.	disposed due to mergers,	
	VIII. Other vital assets.	spinoff, acquisition, or	
		assignment of shares.	
		VIII.Other vital assets.	
L	1		1

after the amendment

Clause	Before amendment	After amendment	Cause of amendment
Article 5	II. The Finance and	II. The Finance and	In compliance with
	Accounting Department	Accounting Department	the requirement of
	of the company is	of the company is	Financial
	responsible for the	responsible for the	Supervisory
	conduct of long-term	conduct of long-term and	Commission Letter
	and short-term	short-term investments	Jin-Guan-Zheng-Fa-
	investments while the	while the users and	Zi. No. 1020053073.
	users and relevant	relevant departments of	
	departments of authority	authority shall be	
	shall be responsible for	responsible for the	
	the conduct of	conduct of investment in	
	investment in real	real properties and	
	properties and other	equipment. All other	
	fixed assets. All other	investments beyond	
	investments beyond	securities, real properties,	
	securities, real	and <u>equipment</u> shall be	
	properties, and other	subject to assessment of	
	fixed assets shall be	relevant functional units	
	subject to assessment of	in advance.	
	relevant functional units		
	in advance.		
Article 8	In the event of any of the	In the event of any of the	In compliance with
	followings in the acquisition	followings in the acquisition	the requirement of
	and disposition of assets, the	and disposition of assets, the	Financial
	company shall declare with	company shall declare with	Supervisory
	FSC at designated format to	FSC at designated format to	Commission Letter
	designated website within 2 days after action has been	designated website within 2 days after action has been	Jin-Guan-Zheng-Fa- Zi. No. 1020053073.
	taken depending on the	taken depending on the nature	ZI. INO. 1020033073.
	nature of the assets:	of the assets:	
	I. Acquisition or	I. Acquisition or disposition	
	disposition of assets	of assets from related	
	from related parties, or	parties, or engagement in	
	engagement in other	other transactions with	
	transactions with related	related parties beyond the	
	parties beyond the	acquisition and	
	acquisition and	disposition of assets in	
	disposition of assets in	excess of 20% of the	
	excess of 20% of the	paid-in capital, 10% of	
	paid-in capital, 10% of	the total assets, or NTD	
	the total assets, or NTD	300 million of the	
	300 million of the	company, except the	
	company, except the	investment in R/P and	
	investment in R/P and	reverse R/P, and	
	reverse R/P.	subscription or	
	II. Proceeding to corporate	redemption of domestic	
	mergers, split up,	money market funds.	
	acquisition or	II. Proceeding to corporate	
	acceptance of the	mergers, split up,	
	assignment of shares.	acquisition or acceptance	

Clause		Before amendment		After amendment	Cause of amendment
	III.	Loss in derivative trade		of the assignment of	
		at the upper limit of all		shares.	
		or individual contracts	III.	Loss in derivative trade at	
		as set forth in the		the upper limit of all or	
		procedure governing		individual contracts as set	
		derivative trade.		forth in the procedure	
	IV.	All transactions of		governing derivative	
		assets further to the		trade.	
		content as stated in the	IV.	All transactions of assets	
		preceding 3 paragraphs,		further to the content as	
		disposition of creditor		stated in the preceding 3	
		right by financial		paragraphs, disposition of	
		institutions, or		creditor right by financial	
		investments in Mainland		institutions, or	
		China which amount is		investments in Mainland	
		in excess of 20% of the		China which amount is in	
		paid-in capital of the		excess of 20% of the	
		company or NTD300		paid-in capital of the	
		million except the		company or NTD300	
		followings:		million except the	
	(I)			followings:	
		trade.	(I)		
	(II)		/	trade.	
		operating business	(11	I) Investment is an	
		and trade at the		operating business and	
		overseas securities		trade at the overseas	
		exchanges or OTC		securities exchanges or	
		markets.		OTC markets, or,	
	(11.	I) Bond trade with R/P		securities subscribed by	
		and reverse R/P		securities dealers in the	
		features.		<u>primary market and</u>	
	(1)	7) The assets acquired or disposed are business		subscription of	
		disposed are business		securities as permitted	
		machinery and equipment and the	<i>(</i> 11	by law. II) Bond trade with R/P	
		counterparty for	(11	and reverse R/P	
		transactions is not a		features and	
		related party and the		subscription or	
		amount of		redemption of domestic	
		transactions falls		money market funds.	
		below NTD500	Л	V) The assets acquired or	
		million.	(*	disposed are business	
	(V			machinery and	
		disposition of real		equipment and the	
		properties issued by a		counterparty for	
		construction business		transactions is not a	
		for operation purpose		related party and the	
		and the counterparty		amount falls below	
		of transactions is not		NTD500 million.	
		a related party and the	(V	<i>V</i>) Acquisition or	
	•	* *		•	·

Clause	Before amendment	After amendment	Cause of amendment
	amount of	disposition of real	
	transactions falls	properties issued by a	
	below NTD500	construction business	
	million.	for operation purpose	
	(VI) Acquisition of real	and the counterparty of	
	properties through the	transactions is not a	
	construction on	related party and the	
	property land by	amount of transactions	
	commissioned	falls below NTD500	
	builder, construction	million.	
	on property land by	(VI) Acquisition of real	
	commissioned	properties through the	
	builder, joint venture	construction on	
	of construction for	property land by	
	sharing of built	commissioned builder,	
	premises, joint	construction on	
	ventures of	property land by	
	construction with	commissioned builder,	
	sharing of proceeds,	joint venture of	
	and joint venture of	construction for sharing	
	construction with	of built premises, joint	
	separate selling of the	ventures of	
	premises and the	construction with	
	planned investment of	sharing of proceeds,	
	the company falls	and joint venture of	
	below NTD500	construction with	
	million.	separate selling of the	
		premises and the	
	The aforementioned amounts	planned investment of	
	shall be calculated in the	the company falls	
	following methods:	below NTD500	
	1. The amount of each	million.	
	transaction.	The aforementioned amounts	
	2. The accumulated	shall be calculated in the	
	amount for transactions	following methods:	
	with particular	1. The amount of each	
	counterparty for the	transaction.	
	acquisition or	2. The accumulated amount	
	disposition of subject of	for transactions with	
	trade of the same nature	particular counterparty	
	in one year.	for the acquisition or	
	3. The accumulated	disposition of subject of	
	amount of the	trade of the same nature	
	acquisition or	in one year.	
	disposition (calculated	3. The accumulated amount	
	separately) of the same	of the acquisition or	
	project of real property	disposition (calculated	
	in one year.	separately) of the same	
	4. The accumulated	project of real property in	
	amount of acquisition or	one year.	

Clause	Before amendment	After amendment	Cause of amendment
	dispositions (calculated	4. The accumulated amount	
	separately) of particular	of acquisition or	
	security in one year.	dispositions (calculated	
	One year as referred to shall	separately) of particular	
	be the period from the date of	security in one year.	
	deed moving backward for	One year as referred to shall be	
	one year in retrospect. The	the period from the date of	
	portion of trade already	deed moving backward for one	
	declared as required in this	year in retrospect. The portion	
	procedure could be exempted	of trade already declared as	
	from calculation.	required in this procedure	
	The company shall declare	could be exempted from	
	all information of derivative	calculation.	
	trade conducted by itself and	The company shall declare all	
	subsidiaries, which are not	information of derivative trade	
	domestic public companies to	conducted by itself and	
	the end of the previous	subsidiaries, which are not	
	month in designated format	domestic public companies to	
	to designated website of FSC	the end of the previous month	
	by the 10 th day of each	in designated format to	
	month.	designated website of FSC by	
	In the event or error of	the 10^{th} day of each month.	
		-	
	missing of the items required	In the event or error of missing	
	for declaration, the company shall take corrective action	of the items required for	
		declaration, the company shall take corrective action and shall	
	and shall declare for a new		
	round as required.	declare for a new round as	
	In acquisition of disposition	required.	
	of assets, the company shall	In acquisition of disposition of	
	keep a copy of related contracts, minutes of	assets, the company shall keep	
		a copy of related contracts,	
	meetings on record, record	minutes of meetings on record,	
	books, appraisal reports,	record books, appraisal	
	opinions issued by certified	reports, opinions issued by	
	public accountants, lawyers	certified public accountants,	
	or securities underwriters and	lawyers or securities	
	retain such documents for at	underwriters and retain such	
	least 5 years unless otherwise	documents for at least 5 years	
	specified by law.	unless otherwise specified by	
		law.	
A	With the encoding f	With the energian f	In comultance '41
Article 10	With the exception of	With the exception of	In compliance with
	transactions with government	transactions with government	the requirement of Financial
	institutions, construction on	institutions, construction on	
	property land by	property land by	Supervisory
	commissioned builders,	commissioned builders,	Commission Letter
	construction on leased land	construction on leased land by	Jin-Guan-Zheng-Fa-
	by commission builders, or	commission builders, or the	Zi. No. 1020053073.
	the acquisition or disposition	acquisition or disposition of	
	of machinery and equipment	equipment for business	

Clause		Before amendment		After amendment	Cause of amendment
	for t	ousiness purpose, any	purp	oose, any acquisition or	
	acqu	isition or disposition of		osition of real properties	
	real	properties or other fixed	or b	y the company accounted	
	asse	ts by the company	for 2	20% of the paid-in capital	
	acco	ounted for 20% of the	of th	ne company or in excess of	
	paid	-in capital of the	NTI	D300 million, the company	
	com	pany or in excess of	shal	l obtain an appraisal report	
	NTI	D300 million, the		ed by a professional	
	com	pany shall obtain an		aisal firm and shall be in	
		raisal report issued by a	com	pliance with the following	
	-	essional appraisal firm	requ	irements:	
		shall be in compliance			
		the following	I.	Where limit price, fixed	
	-	irements:		price or specific price is	
	I.	Where limit price, fixed		taken as reference for	
		price or specific price is		setting the transaction	
		taken as reference for		price due to specific	
		setting the transaction		reasons, the resolution of	
		price due to specific		the Board of Directors	
		reasons, the resolution		shall be necessary before	
		of the Board of		the transaction. The same	
		Directors shall be		procedure is applicable to	
		necessary before the		any change in the terms	
		transaction. The same		and conditions of	
		procedure is applicable to any change in the	II.	subsequent transactions. The transaction amount	
		terms and conditions of	11.	exceeds NTD1 billion	
		subsequent transactions.		shall be subject to the	
	II.	The transaction amount		appraisal of at least 2	
	11.	exceeds NTD1 billion		professional appraisal	
		shall be subject to the		firms.	
		appraisal of at least 2	III.	If any of the following	
		professional appraisal		conditions is applicable,	
		firms.		consult with a certified	
	III.	If any of the following		public accountant and	
		conditions is applicable,		refer to SFAS No. 20	
		consult with a certified		released by the	
		public accountant and		Accounting Research and	
		refer to SFAS No. 20		Development Foundation	
		released by the		of the Republic of China	
		Accounting Research		(hereinafter, "ARDF") for	
		and Development		presentation of a fair	
		Foundation for		opinion on the difference	
		presentation of a fair		and the causes of the	
		opinion on the		difference unless the	
		difference and the		appraisal result indicated	
		causes of the difference		a higher price than the	
		unless the appraisal		transaction amount or the	
		result indicated a higher		appraised value of the	
		price than the		assets for disposition	

Clause	Before amendment	After amendment	Cause of amendment		
	transaction amount or	falling below the actual			
	the appraised value of	transaction amount:			
	the assets for disposition	(I) The difference between			
	falling below the actual	the appraisal value and			
	transaction amount:	the transaction amount			
	(I) The difference	exceeds 20% of the			
	between the appraisal	transaction amount.			
	value and the	(II) The appraisal values			
	transaction amount	presented by 2 or more			
	exceeds 20% of the	professional appraisal			
	transaction amount.	firms showed variation			
	(II) The appraisal values	of more than 10% of			
	presented by 2 or	the transaction value.			
	more professional	IV. The date on which the			
	appraisal firms	professional appraisal			
	showed variation of	firms issued the appraisal			
	more than 10% of the	reports shall not fall			
	transaction value.	beyond 3 months from			
	IV. The date on which the	the date of entering into			
	professional appraisal	agreements. If the			
	firms issued the	announced present value			
	appraisal reports shall	in the same period is			
	not fall beyond 3	applicable and is falling			
	months from the date of	within 6 months, the			
	entering into	original appraisal firms			
	agreements. If the	shall present a statement			
	announced present value	of opinion.			
	in the same period is				
	applicable and is falling				
	within 6 months, the				
	original appraisal firms				
	shall present a statement				
	of opinion.				
Article 12	In acquisition or disposition	In acquisition or disposition of	In compliance with		
	of membership cards or	membership cards or	the requirement of		
	intangible assets by the	intangible assets by the	Financial		
	company with value in	company with value in excess	Supervisory		
	excess of 20% of its paid-in	of 20% of its paid-in capital or	Commission Letter		
	capital or NTD300 million,	NTD300 million, consult with	Jin-Guan-Zheng-Fa-		
	consult with a certified	a certified public accountant	Zi. No. 1020053073.		
	public accountant for	for presenting an opinion on			
	presenting an opinion on the	the transaction price for			
	transaction price for	reasonable judgment in			
	reasonable judgment in	advance except for			
	advance. The certified public	transactions with government			
	accountant shall refer to	institutions. The certified			
	SFAS No. 20 released by the	public accountant shall refer to			
	Accounting Research and	SFAS No. 20 released by the			
	Development Foundation in	Accounting Research and			
	presenting the opinion.	Development Foundation in			
Clause		Before amendment		After amendment	Cause of amendment
--------------	-------	-----------------------------	-------	------------------------------	---------------------
			pres	enting the opinion.	
Article 12-1	The	calculation of the	The	calculation of the amount	Amendment is made
	amo	ount of transactions as set	of tr	ansactions as set forth in	in compliance with
	fortl	h in the preceding 3	the p	preceding 3 articles shall	applicable laws
		cles shall be done in	-	one in accordance with	11
	acco	ordance with Article 8-II.	Arti	cle 8-II. One year as	
	One	year as referred to shall		rred to shall be the date of	
		he date of deed moving	deed	l moving backward for 1	
		ward for 1 year in		in retrospect. Transactions	
		ospect. Transactions	-	mpanied by appraisal	
	acco	ompanied by appraisal	repo	rts of professional	
	repo	orts of professional	appr	aisal firms or opinions	
	appi	raisal firms or opinions	from	n certified public	
		n certified public		ountants under this	
		ountants under this	proc	edure can be excluded	
	stan	dard can be excluded	-	the calculation.	
	fron	n the calculation.			
Article 16	The	acquisition or disposition	The	acquisition or disposition	In compliance with
		eal properties by the	of re	al properties by the	the requirement of
	com	pany from related		pany from related parties,	Financial
	parti	ies, or engagement with	or er	ngagement with related	Supervisory
		ted parties in the	parti	es in the acquisition or	Commission Letter
	acqu	usition or disposition of	disp	osition of assets beyond	Jin-Guan-Zheng-Fa-
	asse	ts beyond real properties	real	properties with transaction	Zi. No. 1020053073.
	with	transaction value in	valu	e in excess of 20% of the	
	exce	ess of 20% of the paid-in	paid	-in capital, 10% of the	
	capi	tal, 10% of the total	total	assets, or NTD300	
	asse	ts, or NTD300 million,	mill	ion, except the trading of	
	pres	ent the following	gove	ernment bonds, bonds with	
	info	rmation to the Board of	R/P	and reverse R/P features,	
	Dire	ectors and Supervisors for	and	subscription or redemption	
	ratif	ication before entering	of de	omestic money market	
	into	transaction agreements	fund	ls, present the following	
	or m	naking payment for the	info	rmation to the Board of	
	trans	sactions:	Dire	ctors and Supervisors for	
	I.	The purpose, necessity,	ratif	ication before entering	
		and expected return of	into	transaction agreements or	
		the acquisition or		ing payment for the	
		disposition of assets.	trans	sactions:	
	II.	The reason for choosing	I.	The purpose, necessity,	
		a related party as the		and expected return of the	
		counterparty.		acquisition or disposition	
	III.	Information on		of assets.	
		assessment of the	II.	The reason for choosing a	
		expected terms and		related party as the	
		conditions of		counterparty.	
		transactions to justify	III.	Information on	
		the acquisition of real		assessment of the	
		properties from a related		expected terms and	
		party.		conditions of transactions	

Clause		Before amendment		After amendment	Cause of amendment
	IV.	Information on the		to justify the acquisition	
		original date of		of real properties from a	
		acquisition of the assets		related party.	
		by the related party and	IV.	Information on the	
		the price, the		original date of	
		counterparty and its		acquisition of the assets	
		relation to the related		by the related party and	
		party and the company.		the price, the counterparty	
	V.	The projection of cash		and its relation to the	
		flows from the month		related party and the	
		the agreement is made		company.	
		in one year ahead with	V.	The projection of cash	
		assessment of the		flows from the month the	
		necessity of the		agreement is made in one	
		transaction and the		year ahead with	
		rationale of capital		assessment of the	
		utilization.		necessity of the	
	VI.	The appraisal reports		transaction and the	
		issued by professional		rationale of capital	
		appraisal firms or		utilization.	
		opinions of certified	VI.	The appraisal reports	
		public accountants as		issued by professional	
		required in Article 15.		appraisal firms or	
	VII.	The constrained		opinions of certified	
		conditions and other		public accountants as	
		important terms and		required in Article 15.	
		conditions of these	VII.	The constrained	
		transactions.		conditions and other	
		The calculation of the		important terms and	
	amo	unt as stated in the		conditions of these	
	-	eding paragraph shall be		transactions.	
		e in accordance with		The calculation of the	
		cle 8. One year as		unt as stated in the	
		rred to shall be the period	-	eding paragraph shall be	
		the date of deed moving		e in accordance with	
		ward for one year in		cle 8. One year as referred	
		ospect. The amount that		hall be the period from the	
		been ratified by the		of deed moving backward	
		rd of Directors and		one year in retrospect. The	
	-	ervisors as required by		unt that has been ratified	
		standard can be excluded	-	he Board of Directors and	
	from	the calculation.	-	ervisors as required by this	
	1.	The acquisition or		dard can be excluded from	
	-	osition of machinery and	the c	calculation.	
		pment for business		The acquisition or	
		bose between the	-	osition of equipment for	
		pany and its parent or		ness purpose between the	
		idiaries shall be subject		pany and its parent or	
		e final approval of the		idiaries shall be subject to	
	Boar	rd pursuant to Article 5-I	the f	final approval of the Board	

Clause	Before amendment	After amendment	Cause of amendment
	whereby the Chairman shall	pursuant to Article 5-I	
	be authorized to make	whereby the Chairman shall be	
	decision within specific limit	authorized to make decision	
	and presented before the	within specific limit and	
	most recent session of the	presented before the most	
	Board for ratification.	recent session of the Board for	
	Where seats of independent	ratification.	
	directors may have been	Where seats of independent	
	established in accordance	directors may have been	
	with the Securities and	established in accordance with	
	Exchange Act, fully consider	the Securities and Exchange	
	the opinions before	Act, fully consider the	
	presenting to the Board for	opinions before presenting to	
	discussion as stated. In case	the Board for discussion as	
	of adverse opinions or	stated in paragraph I. In case	
	qualified opinions from the	of adverse opinions or	
	independent directors, state	qualified opinions from the	
	in the minutes of meeting on	independent directors, state in	
	record.	the minutes of meeting on	
	Where an Auditing	record.	
	Committee may have been	Where an Auditing Committee	
	established in accordance	may have been established in	
	with the Securities and	accordance with the Securities	
	Exchange Act whereby the	and Exchange Act whereby the	
	recognition of the	recognition of the Supervisors	
	Supervisors is necessary, the	is necessary, the approval by a	
	approval by a simple	simple majority of all	
	majority of all members of	members of the Auditing	
	the Auditing Committee is	Committee is required before	
	required before presenting to	presenting to the Board for	
	the Board for resolution.	resolution.	
		The requirement of 10% of the	
		total assets in this procedure	
		shall be based on the amount	
		of total assets as stated in the	
		parent company only or	
		individual financial statements	
		prepared in accordance with	
		the Criteria for Compilation of	
		<u>Financial Reports by</u> Securities Issuers in the most	
		recent fiscal period. If there is no face value for the	
		company shares, or the face	
		value per each share is not	
		NTD10, the requirement of	
		20% of the paid-in capital as	
		stated in this procedure shall	
		be based on the 10% of the	
		shareholders' equity	
		shareholders equity	

Clause	Before amendment	After amendment	Cause of amendment
		attributable to the parent	
		<u>company.</u>	
Article XVII	In the event of any of the following in the acquisition	The Company shall acquire real properties from related	In compliance with the requirement of
	of real properties from	parties in accordance with the	Financial
	related parties by the	following means:	Supervisory
	company, assess the rationale	I. Transaction price with	Commission Letter
	of the cost of transaction as	related parties shall cover	Jin-Guan-Zheng-Fa-
	required and consult a	necessary interest for the	Zi. No. 1020053073.
	certified public accountant	use of capital and the cost	
	for an opinion unless	to be borne by the buyer.	
	otherwise the following	Necessary cost of capital	
	situations applied:	as referred to is weighted	
	I. The related party	average interest rate for	
	acquired the real properties through	the loan the company used for the purchase of	
	succession or donation.	the asset. Such rate shall	
	II. The date on which the	not be higher than the	
	related party entered	upper limit of	
	into the agreement on	non-financial institutions	
	the acquisition of real	as announced by the	
	properties was more	Ministry of Finance.	
	than 5 years ago from	II. In case the related party	
	the date the agreement	pledged the subject	
	on this transaction was	property to a financial	
	made.	institution as mortgage	
	III. The acquisition of real	for loan. The total	
	properties was made through entering into an	assessed value of loan granted in favor of the	
	agreement with the	related party by the	
	related party in a joint	financial institution. Yet,	
	venture of construction.	the drawdown of the loan	
		to the related party shall	
		exceed 70% of the total	
		assessed value in	
		accumulation and the	
		drawdown has been made	
		for longer than 1 year.	
		This provision is not	
		applicable if the lender	
		and the related party are	
		related party to each other.	
		For the joint purchase of the	
		same subject land and premise,	
		the cost of the land and	
		premise shall be assessed by	
		any methods as	
		aforementioned.	
		For acquisition of real	

Clause	Before amendment	After amendment	Cause of amendment
		properties from a related party,	
		the company shall proceed to	
		the assessment of the cost of	
		the real properties in	
		accordance with the	
		requirements in I and II, and	
		refer to the review and	
		presentation of opinion by a	
		certified public accountant.	
		In the event of any of the	
		following in the acquisition of	
		real properties by the company	
		from a related party, proceed	
		to Article 16 and the provision	
		in III in this article shall not be	
		applied:	
		I. The related party	
		acquired the real	
		properties through	
		succession or donation.	
		II. The date on which the	
		related party entered into	
		the agreement on the	
		acquisition of real	
		properties was more than	
		5 years ago from the date	
		the agreement on this	
		transaction was made.	
		III. The acquisition of real	
		properties was made	
		through entering into an	
		agreement with the	
		related party in a joint	
		venture of construction,	
		or construction on	
		property land by	
		commissioned builder,	
		construction on leased	
		land by commissioned	
		builder in construction of	
		real properties with the	
		related party.	
Article 17-1		In the event that the appraisal	Amendment is made
		prices conducted pursuant to	in compliance with
		Article 17-I, II falls below the	applicable laws
		transaction price, proceed to	11
		Article 18. The followings are	
		exception on condition that the	
		professional appraisal firms	
		and the certified public	
		and the certified public	

Clause	Before amendment		After amendment	Cause of amendment
		acco	ountants have presented	
		their	opinions on the	
		ratio	onality of the transaction	
			he real properties:	
		I.	If the related party has	
			acquired undeveloped	
			land or leased land for	
			construction, any of the	
			following conditions must	
			be met with evidence:	
		(I)	Undeveloped land shall	
		(1)	be assessed in the	
			methods as specified in	
			preceding article.	
			Building shall be assessed	
			by adding the cost of	
			construction of the related	
			party with reasonable	
			construction profit and	
			the total of which exceeds	
			the actual transaction	
			price. Reasonable	
			construction profit as	
			referred to shall be the	
			average gross margin of	
			the construction segment	
			of the related party over	
			the last 3 years, or the	
			latest gross margin as	
			announced by the	
			Ministry of Finance,	
			whichever is lower.	
		(II)	The transactions of other	
		(11)	stories of the same	
			building on the same land	
			or in the immediate area	
			not conducted by the	
			related party in the same	
			year, with relevant floor	
			area and the terms and	
			conditions are congruent	
			with the common	
			practices in real property	
			trade with appraisal on	
			the difference in price for	
			reasonable stories or land	
			and the terms and	
			conditions are relevant.	
		(III)	Transactions of other	
		()	stories in the same	
L	1	I	stories in the suffe	I

Clause	Before amendment		After amendment	Cause of amendment
			building of the same land	
			with non-related parties	
			in the same year, and the	
			terms and conditions are	
			congruent with the	
			common practices in real	
			property trade with	
			appraisal on the	
			difference in price for	
			reasonable stories and the	
			terms and conditions are	
			relevant.	
		II.	The company can proof	
			with evidence that the	
			real properties purchased	
			from the related party are	
			conducted with terms and	
			conditions are relevant	
			with the transactions in	
			the immediate area with	
			non-related parties in the	
			same year, in relevant	
			floor area. The	
			transactions in the	
			immediate area as	
			referred to subject of	
			trade in the same or	
			similar demographic	
			features and are less than	
			500 meters in perimeter	
			from the subject of trade,	
			or the announced present	
			value is relevant.	
			Relevant floor area refers	
			to transactions with	
			non-related parties and	
			the floor area of the	
			property is not smaller	
			than the floor area of the	
			subject of trade by 50%.	
			In the same year as	
			referred to shall be based	
			on the date of deed of real	
			property transactions	
			moves backward for one	
			year in retrospect.	
Article 18	For the acquisition of real	For	the acquisition of real	Amendment is made
	properties from related		perties from related parties	in compliance with
	parties by the company, if the		the company, if the	applicable laws
	appraisal value falls below	-	raisal value performed	Tr
L	Transmi and fully below	- 44.		1

Clause	Before amendment	After amendment	Cause of amendment
	the transaction price, proceed	pursuant to Article 17 and	
	to the following:	Article 17-1 falls below the	
	I. Recognize the	transaction price, proceed to	
	difference between the	the following:	
	transaction price and the	I. Recognize the difference	
	appraisal value of the	between the transaction	
	real properties in	price and the appraisal	
	transaction as special	value of the real	
	reserve pursuant to	properties in transaction	
	Article 41-1 of the	as special reserve	
	Securities and Exchange	_	
	Act, and such amount in	of the Securities and	
	difference cannot be	Exchange Act, and such	
	distributed as income or	amount in difference	
	for capitalization into	cannot be distributed as	
	new shares. Where the	income or for	
	investee of the company	-	
	may be a public	shares. Where the	
	company accounted for	investee of the company	
	under the equity	may be a public company	
	method, the stated	accounted for under the	
	amount shall be shall be	equity method, the stated	
	recognized in proportion		
	of the shareholding by	recognized in proportion	
	the company over the	of the shareholding by the	
	said investee as special	company over the said investee as special	
	reserve pursuant to Article 41-1 of the	reserve pursuant to	
	Securities and Exchange	-	
	Act.	Securities and Exchange	
	II. The Supervisors shall	Act.	
	proceed to Article 218	II. The Supervisors shall	
	of the Company Act.	proceed to Article 218 of	
	III. Report the status as	the Company Act.	
	stated in I and II to the	III. Report the status as stated	
	General Meeting of	in I and II to the General	
	Shareholders, and	Meeting of Shareholders,	
	disclose the transaction	and disclose the	
	details in the annual	transaction details in the	
	report and the	annual report and the	
	prospectus.	prospectus.	
	For the special reserve being	For the special reserve being	
	recognized by the company	recognized by the company in	
	in accordance with the	accordance with the	
	requirement of preceding	requirement of preceding	
	paragraphs, it may be utilize	paragraphs, it may be utilize	
	only after the assets	only after the assets purchased	
	purchased at high price has	at high price has been	
	been recognized for loss due	recognized for loss due to	
	to falling price or disposition,	falling price or disposition, or	

Clause	Before amendment	After amendment	Cause of amendment
	or under appropriate	under appropriate	
	compensation, or recovery to	compensation, or recovery to	
	original condition, or being	original condition, or being	
	proved as not unreasonable	proved as not unreasonable	
	with evidence and at the	with evidence and at the	
	approval of FSC.	approval of FSC.	
	If the acquisition of real	If the acquisition of real	
	properties from a related	properties from a related party	
	party by the company proved	by the company proved to be	
	to be not being conducted	not being conducted under the	
	under the arm's-length	arm's-length principle with	
	principle with evidence,	evidence, proceed to the	
	proceed to the requirements	requirements as stated in the	
	as stated in the preceding 2	preceding 2 paragraphs.	
	paragraphs.		

Appendix I

MPI Corporation Articles of Incorporation

Chapter I General Provision

Article I: The Company has been duly incorporated in accordance with the Company Act and titled MPI Corporation.

Article II: The Company is engaged in the principal business specified below:

- I. CB01010 Machinery and Equipment Manufacturing.
- II. CC01080 Electronic Parts and Components Manufacturing.
- III. F119010 Wholesale of Electronic Materials .
- IV. F113050 Wholesale of Computing and Business Machinery Equipment .
- V. E605010 Computing Equipments Installation Construction .
- VI. F113010 Wholesal of Machinery.
- VII. F213080 Retail Sale of Machinery and Equipment .
- VIII. F401010 International Trade.
- IX. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article III: The Company may make direct investment up to 40% of the paid-in capital and may act as a guarantor in favor of a third party outside the company for business purpose.
- Article IV: The Company is headquartered in Zhubei city, Hsinchu County, and may establish branches at home and abroad under the resolution of the Board of Directors, where necessary.

Chapter II Shares of Stock

- Article V: The Company has stated capital of NTD 1 billion (NT\$1,000,000,000) equally divided into 100 million shares (100,000,000) at face value of NTD 10 per share. The Board of Directors has been authorized to issue the shares in tranches. The amount of NTD 50 million (NT\$50,000,000) will be retained and this amount is equally split up into 5 million shares (5,000,000) at face value of NTD 10 per share for the issuance of stock options. The Board of Directors has been authorized to issue the stock options in tranches.
- Article V-1: In the event the Company shall repurchase its outstanding shares as dictated by law, the Board of Directors shall be authorized for the repurchase.
- Article VI: The Company issues registered shares with the authorized signatures/specimen seals of at least 3 Directors affixed to each stock certificate subject to certification as required by law before issuance. The Company may also issue shares without printing physical stock certificate, or consolidated all the outstanding shares for printing stock certificates for the issuance of the aforementioned shares, and register with the central depository of securities.
- Article VII: Any change of the content contained in the shareholders registry shall be prohibited within 60 days prior to a regular session of the General Meeting of Shareholders, or within 30 days prior to a special session of the General Meeting of Shareholders, or within 5 days prior to the dividend or bonus announcement day or the day on which other benefits are released.

Chapter III General Meeting of Shareholders

- Article VIII: The General Meeting of Shareholders may convene in regular sessions or special sessions. Regular session will usually be convened once a year within 6 months after the end of a fiscal year. Special session may be convened at any time as needed. The Company may adopt the system of voting by correspondence or electronic means in a session of the General Meeting and the procedure shall be instituted in accordance with applicable laws.
- Article IX: If specific shareholder cannot attend the General Meeting of Shareholders in person, such shareholder may use the authorization of agent printed by the Company and specify the scope of authorization for appointing a proxy to attend the meeting.
- Article X: Shareholders are entitled to one vote for each share of holding except for holding the shares as specified in Article 179 of the Company Act or unless otherwise the law requires.
- Article XI: Unless applicable laws specified otherwise, resolutions of the General Meeting of Shareholders shall be made by a simple majority of the shareholders representing more than half of the total outstanding shares in the meeting, or at the unanimous consent of the shareholders who are present in the meeting.

Chapter IV Directors and Supervisors

- Article XII: The Company shall establish 5 seats of Directors, 3 seats of Supervisors, and each shall have tenure of 3 years in office. Directors and Supervisors shall be elected by the General Meeting of Shareholders from persons of legal competence, and who shall assume a second term of office if reelected.
 Of the aforementioned seats of Directors, 2 of which shall be reserved for Independent Directors. Independent Directors shall be elected from a nomination system whereby shareholders shall elect the candidates on the nomination list. The professional qualification, quantity of shareholding, limitation of profession, method of nomination and election and other details pertinent to the election shall be instituted in accordance with the regulations of the competent authority of securities.
- Article XIII: The Board of Directors shall be organized by the Directors one of whom shall be elected as the Chairman in a session with the presence of at least two-thirds of the Directors and the consent under a simple majority. A vice chairman shall also be elected likewise. The Chairman shall preside over the sessions of the General Meeting and the Board internally and represents the company externally.
- Article XIV: In the absence of the Chairman or the Chairman is unable to perform its duties, proceed to Article 208 of the Company Act. The Directors shall attend the sessions of the Board in person, or appoint another Director to attend the meeting with the authorization of agent and specify the scope of authorization. Each Director may appoint one Director to act as proxy in the meeting. The Board shall convene with the cause of the session specified in the notice 7 days in advance to the acknowledgement of all Directors and Supervisors. In case of emergency, The Board may call for special session with notice in writing, fax, or e-mail. The Board may convene via teleconferencing and the Directors participating in the teleconference shall be deemed attending the Board session in person.
- Article XV: Unless the Company Act specifies otherwise, resolutions of the Board may be made by a session with the presence of at least half of the seats of Directors and by a simple majority of these Directors.

- Article XVI-1: The remunerations to the Chairman, Vice Chairman, Directors, and Supervisors shall commensurate with their level of participation and contribution to the operation of the company with reference to industry standard, and shall be determined by the Board under authorization.
- Article XVI: The Board of Directors shall perform the following functions:
 - I. Review and approval of the corporate policy and the development plan in the mid to long run.
 - II. Review and supervision of the execution of annual business plan.
 - III. Review and approval of budget and account settlement.
 - IV. Review and approval of the plan of capitalization and decapitalization of the company.
 - V. Review and approval of the proposal for income distribution or covering loss carried forward.
 - VI. Review and approval essential contracts with external parties.
 - VII. Review and approval of the Articles of Incorporation and amendment thereto.
 - VIII. Review and approval of the organizational code and important rules and regulations of the company.
 - IX. Approval of the establishment, reorganization, and revocation of branches.
 - X. Approval of major capital spending plans.
 - XI. Planning for the acquisition and disposition of vital assets of the company.
 - XII. The appointment and dismissal of the general manger and deputy general managers.
 - XIII. Execution of the resolutions of the General Meeting of Shareholders.
 - XIV. Review and approval of the proposals from the general manager.
 - XV. Convention of the General Meeting of Shareholders and report on operation.
 - XVI. Any other duties to be performed under law.

Article XVII: The Supervisors shall perform the following functions:

- I. Review of the account settlement.
- II. Supervision of the operation and financial position of the company, and may request the Board or the managers to report.
- III. Review and audit of the journal books and documents of the company.
- IV. Calling for special sessions of the General Meeting of Shareholders in accordance with applicable laws where necessary.
- V. Supervision on any other issues as required by law.

Chapter V Managers

Article XVIII: The Company shall employ several managers and the appointment and dismissal of whom shall be carried out pursuant to Article 29 of the Company Act.

Chapter VI Accounting Policy

- Article XIX: At the end of the fiscal year, the Board shall prepare (I) Operation in review; (II) Financial Statements; (III) proposals of income distribution or covering loss carried forward and related document, and forward these materials to the Supervisors for review 30 days prior to the scheduled date of the regular session of the General Meeting for ratification.
- Article XX: Where the Company may have a surplus after the account settlement and such surplus shall be distributed in the priority specified below:
 - (I) Payment of taxes.

- (II) Covering loss carried forward.
- (III) Allocation of 10% as legal reserve.
- (IV) Allocation of specific percentage as special reserve as required by law.
- (V) If the surplus and the balance of undistributed income at the beginning of the period net of the aforementioned four items show a balance, the Board shall propose a plan for the distribution of the earnings and present before the General Meeting of Shareholders for ratification. Distribution of income shall be made in the following percentage:
 - 1. Employee bonus: at least 12%.
 - 2. Remunerations to the Directors and Supervisors: up to 3%.
 - 3. Shareholders dividend: the remainder net of the aforementioned 2 items.

The recipients of employee stock dividend shall include all employees of the subsidiaries to the company.

Article XX-1: The Company is now at the growth stage of industrial development. As such, the dividend policy shall be conditioned by the investment environment, capital needs, domestic and international competition, and capital budgeting of the company at present moment and in the futures. Shareholders interest, balance of dividend payment and long-term financial planning shall also be considered with the Board of Directors to design the plans for income distribution annually as required by law, and present before the General Meeting of Shareholders for ratification.

The distribution of income shall be conditioned by the capital needs and the dilution of the earnings per shares thereby released through cash dividend or stock dividend. The release of cash dividend shall not fall below 10% of the total amount of dividend for distribution.

Chapter VII Miscellaneous

- Article XXI: Anything not covered by this Articles of Incorporation shall be governed by the Company Act and other applicable legal rules.
- Article XXII: Instituted on July 20 1995.

Amendment was made for the 1st instance on September 20 1996. Amendment was made for the 2nd instance on January 9 1998. Amendment was made for the 3^{rd} instance on September 11 1998. Amendment was made for the 4th instance on January 4 1999. Amendment was made for the 5th instance on June 1 2000. Amendment was made for the 6th instance on April 16 2001. Amendment was made for the 7th instance on December 12 2001. Amendment was made for the 8th instance on April 18 2002. Amendment was made for the 9th instance on June 3 2004. Amendment was made for the 10th instance on June 3 2005. Amendment was made for the 11th instance on June 23 2006. Amendment was made for the 12th instance on December 28 2006. Amendment was made for the 13^{th} instance on June 15 2007. Amendment was made for the 14th instance on June 6 2008. Amendment was made for the 15th instance on June 15 2010. Amendment was made for the 16^{th} instance on June 17 2011.

> CEO: Steve Chen MPI Corporation

MPI Corporation

Parliamentary Procedure for General Meeting of Shareholders

- Article 1: The General Meeting of Shareholders shall be governed by this procedure unless the law otherwise specified.
- Article 1-1: The Board of Directors shall call for the sessions of the General Meeting of Shareholders unless the law otherwise specified. The company shall prepare the electronic version of the notice of meeting, appointment of agent form, information on motions for ratification, discussion, the election or discharge of Directors and Supervisors, and the motions and causes of motions and upload the aforementioned information to MOPS at least 30 days before a regular session or at least 15 days before a special session of the General Meeting. In addition, the company shall also prepare the parliamentary procedure handbook and supplementary materials for the meeting in electronic version and upload the information to MOPS at least 21 days before a regular session or 15 days before a special session is scheduled, and prepare the hard copies of parliamentary procedure handbook and supplementary materials for the meeting and make these materials available at the offices of the company and share registration agents for the shareholders, or release the materials on the site of the meeting. The aforementioned notice and announcement shall contain information on the cause of the session, and may be made in electronic form at the consent of the respondents. Motions of election or discharge of Directors, Supervisors, alteration of the Articles of Incorporation, dissolution, merger, split up of the company, or anything as stated in Article 185-1, Article 26-1, Article 43-6 of the Securities and Exchange Act, shall be explicitly stated in the cause of calling for the session and cannot be proposed as impromptu motions. Shareholders holding 1% or more of the total outstanding shares of the company propose motions in a regular session in writing but each shareholder is permitted to propose one motion only. Any more motions will not be included into the agenda of the meeting. For proposal of motions pertinent to any conditions as specified in Article 172-1-(4) of the Company Act may be declined by the Board for including into the agenda. The company shall announce the motions proposed by the shareholders, the place and time for handling the motions before the date on which shares are stopped for transactions before a regular session is scheduled. At least 10 days shall be allowed for handling the motions. Each motion is limited to 300 words or it will not be included into the agenda. Shareholders shall attend the regular session in period or appointing a proxy to attend and engaged in the discussion of the motion being proposed. The company shall inform the shareholders of the motions being proposed and handled before the date of notice of the General Meeting and list the motions meeting the requirements of this clause into the meeting notice. For motions proposed by shareholders not being listed into the agenda, the Board shall explain the reasons for noting including such motions as a part of the agenda.
- Article 1-2: Each shareholder may present the authorization of agent document prepared by the company with the scope of authorization defined to appoint a proxy to attend each session of the General Meeting. One shareholder may appoint one proxy and present one authorization of agent only and such document shall be delivered to the company no later than 5 days prior to the scheduled date of the General Meeting. For repeated authorization of agent, the initial authorization shall prevail unless

otherwise the previous authorization has been declared for revocation. After the delivery of the authorization of agent to the company and that the shareholder desire to attend the meeting in person, or cast the vote in correspondence or electronic form, such shareholder may inform the company for the revocation of the authorization previous made in writing no later than 2 days prior to the scheduled date of the meeting. Any late arrival of the petition for revocation of the authorization agent will not be accepted. Accordingly, the proxy shall attend the meeting and cast the vote. Notice to the company for revocation of the authorization of agent must be made in writing. For the expression of such intent beyond the deadline, the vote cast by the proxy in the meeting under the authorization of agent shall stand.

- Article 2: A sign-in book shall be prepared at the General Meeting of Shareholders for tracking the attendance of the shareholders, or, the shareholders who attend the meeting shall surrender the sign-in card in lieu of signing in the book for record. The quantity of shares represented by the shareholders attending the meeting shall be based on the information of the sign-in books and the sign-in cards being surrendered. The company shall present the parliamentary handbook, annual report, attendance card, speech memo, ballots, and other materials for the meeting to shareholders attending the meeting. If there is an election of Directors and Supervisors to be held, attach a ballot for such purpose. The shareholders shall bring with them the attendance card, sign-in card, or other documents for attending the meeting. Persons requesting for authorization of agent instrument shall bring their ID documents for confirmation. Where the shareholders may be the government or institutions, more than one representative may be assigned to attend the meeting.
- Article 3: The attendance of shareholders in the General Meeting and the votes shall be based on the quantity of shares being represented in the calculation. The quantity of shares represented by the shareholders attending the meeting shall be based on the information of the sign-in book or the sign-in cards being surrendered, plus the votes representing the shares cast by correspondence or electronic mean.
- Article 4: The place for the General Meeting of Shareholders shall be at the locality of the company or a place convenient for the shareholders to attend. The time for the meeting shall not be earlier than 9:00 am or later than 3:00 pm of the day.
- Article 5: Where the Board of Directors may call for the General Meeting, the Chairman shall preside over the meeting. In the absence of the Chairman or the Chairman cannot perform its duties, the Vice Chairman shall act on behalf of and in the name of the Chairman to preside over the meeting. Where there is no seat of a vice chairman, in the absence of the Vice Chairman or where the Vice Chairman cannot perform his duties, the Chairman shall appoint an agent to preside over the meeting. Where an entitled third party other than the Board of Directors may call for the General Meeting, such party shall preside over the meeting. In case there are two entitled parties calling for the General Meeting, one of them shall be nominated to preside over the meeting.
- Article 6: The Company may appoint its retained lawyers, certified public accountants or related personnel to attend the General Meeting as observers.Personnel administering the General Meeting shall wear ID badge or arm badge at the venue of the meeting.

- Article7: The minutes of the General Meeting shall be kept on record by voice recording or videotaping. Such minutes of General Meeting on record shall be retained for at least 1 year, or, if the shareholders institute legal action against the company pursuant to Article 189 of the Company Act, the minutes of related meetings shall be retained until the final ruling of the action.
- Article 8: The Chairman of the General Meeting shall announce for the session on the exact time scheduled for the meeting. If however the presence of shareholders at that point of time represent less than one-half of the total outstanding shares, the Chairman may announce to postpone the meeting up to two instances and the total time lapsed cannot exceed one hour. If postponement has been made for twice and the shareholders present in the meeting cannot represent one-half but represent more than one-third of the total outstanding shares, the Chairman shall call off the meeting. In the event of that postponement has been made twice and the shareholders present in the meeting cannot represent more than one-third of the total outstanding shares, the Chairman shall call off the meeting. In the event of that postponement has been made twice and the shareholders present in the meeting cannot represent one-half but represent more than one-third of the total outstanding shares, Article 175-1 of the Company Act shall be applicable whereby provisional resolution could be made.

If the session is still in progress with the eventual presence of shareholders representing more than half of the total outstanding shares, the Chairman shall refer the provisional resolution to the General Meeting for finalization pursuant to Article 174 of the Company Act.

Article 9: For General Meeting being called for by the Board of Directors, the Board of Directors shall prepare the agenda and the meeting shall be proceeded in accordance with the agenda unless otherwise the General Meeting of Shareholders resolved to make change. If only the rearrangement of the orders of the meeting is required, the Chairman shall make such arrangement.

The same principle shall be applicable to General Meeting being called for by parties other than the Board of Directors.

Before the parliamentary procedure is accomplished in accordance with the agenda (including the impromptu motions) as stated in the preceding 2 paragraphs, the Chairman cannot announce for the adjournment of the meeting unless at the resolution of the shareholders in session. However, the Chairman may announce for the adjournment of the meeting for maintaining order of the session, or there is something that cannot allow for the smooth progress of the meeting.

After the meeting is adjourned, shareholders cannot nominate another chairman or seek another venue for continuation of the meeting.

- Article 10: Before a shareholder who is present in the meeting may take the floor, he or she shall prepare the speech memo by specify the summary and the shareholder account number (or attendance card number) and account title. The Chairman shall then arrange for the priority of the shareholders to deliver their speeches. Shareholders who have just prepared the speech memo without taking the floor for delivery of speech shall be deemed no delivery of speech. In case the content of the speech delivered on the floor is irrelevant with the content in the speech memo, the latter shall stand. When a shareholder is having the floor, all other shareholders shall not interfere unless at the consent of the Chairman or the shareholder who is taking the floor. Any unrestrained action shall be discouraged by the Chairman.
- Article 11: Each shareholder may express their opinion on a particular motion twice only, unless otherwise approved by the Chairman and the duration of each instance of expression of opinion shall be up to 5 minutes. The Chairman shall prevent further speech of a

particular shareholder who violates the aforementioned requirements or where the content of the speech is irrelevant to the motion in point.

Article 12: Where an institutional shareholder may be appointed as a proxy to attend the General Meeting, such institutional shareholder may appoint only one representative to the meeting.For institutional shareholders appointing 2 or more representatives to the General

Meeting, only one representative may expression opinion on particular motion.

- Article 13: After specific shareholder in the meeting has expressed an opinion, the Chairman may respond to the issue personally or appoint specific personnel to respond to the issue.
- Article 13-1: The votes cast by the shareholders shall be calculated in terms of the quantity of shares being represented. For resolution of the General Meeting, the quantity of shares held by shareholders without voting rights is excluded as a part of the total outstanding shares. For motions where specific shareholders have a conflict of interest with the company, these shareholder shall be excused from voting and cannot acting as the proxy of another shareholder to exercise the voting right. The quantity of shares bearing no voting right is excluded from the quantity of shares represented by shareholders attending the meeting in the calculation. If particular person who has been appointed by 2 or more shareholders as proxy to attend the meeting, the voting right being represented under the authorization of agent shall not exceed 3% of the total quantity of outstanding shares bearing voting right in excess of relevant quantity shall not be counted.
- Article 13-2: Shareholders are entitled to one voting right for the holding of each share except those who are under restriction or having no voting right as stated in Article 179-2 of the Company Act. When the General Meeting is in session, votes can be cast by correspondence or electronic means. Where the company may adopt an electronic means of voting pursuant to Article 177-1-(1) of the Company Act in exception, it shall adopt both voting by correspondence or electronic means. In so doing, the company shall specify the detail of voting by correspondence or electronic means in the notice of General Meeting. Shareholders casting their votes by correspondence or electronic means shall be deemed attending the meeting in person but votes on impromptu motions or amendment to original motions shall be deemed their abstention from voting of these motions. Shareholders who elect to cast their votes by correspondence or electronic means shall express their intents to the company at least 5 days before the scheduled date of the meeting. In case of repeated expression of intent, the initial intent so expressed shall stand unless declaration for the revocation of the previous expression of intent is made. Where specific shareholder may decide to attend the meeting in person after expressing the intent of casting votes by correspondence or electronic means, such shareholder shall express the intent of revoking the intent previous expressed in the same manner one day before the scheduled date of the meeting. For shareholders who cannot revoke the intents previously made, the votes cast by correspondence or electronic means shall stand. If an expression of intent to vote by correspondence or electronic means has been made and at the same time, a proxy has been appointed to attend the meeting, the votes cast by the proxy in the meeting shall stand.
- Article 14: Where the discussion on specific motion has been deemed accomplished, the Chairman shall call the discussion to an end and proceed to voting. If there is no

adverse opinion upon the inquiry of the Chairman on the scene, it shall be deemed the motion in point is passed. Where the Chairman may announce to make decision by voting, motions may be referred to voting in the same procedure but votes shall be cast on separate motions.

- Article 15: The Chairman shall appoint the staff to supervise the casting of votes and the counting of votes on condition that such staff is shareholders. The result of voting shall be announced on the scene immediately and tracked on record.
- Article 16: The Chairman may announce for recess during the session.
- Article 17: Resolution shall be made by a simple majority of the shareholders with voting right in session unless the Company Act or the Articles of Incorporation otherwise specified.
 At the point of voting, the Chairman or designated personnel shall announce the total quantity of voting rights represented by the shareholders before proceeding to voting. For motions that have no adverse opinions from the shareholders in session as announced, it shall be deemed action in favor of the motions has been taken and the effect shall be the same as casting votes for resolution. For motions that triggered adverse opinions, decision shall be made by voting as stated in preceding paragraphs.
- Article 18: Where specific motion may have amendment or a substitute, the Chairman shall refer the amendment or substitute to voting in the same priority as the original motion. If one of these motion, amendment or substitute is being passed, all other options shall be deemed vetoed and no further voting is necessary.
- Article 18-1: In the event that an election of Directors and Supervisors is held in a session, follow the procedure and regulation of the company for election and term of office and announce the election result on the scene. The ballots for the aforementioned election shall be kept in the box, sealed and signed by the witness, and retained for at least one year. If legal action is instituted by shareholders pursuant to Article 189 of the Company Act, the ballots shall be retained until the final ruling of the action.
- Article 18-2: All resolutions of the General Meeting of Shareholder s shall be kept as minutes of the meeting on record, signed or sealed by the Chairman, and release to all shareholders within 20 days after the meeting. The preparation and the circulation of the minutes of meeting on record may be made electronically.

The minutes of meeting on record as mentioned may be uploaded to MOPS for announcement.

The content of the minutes of meeting on record shall contain information on the date, month, year, venue, name of chairman, method of resolution, the process of discussion, the summary and result, and shall be kept during the entire perpetuity of the company.

Where the method of resolution as mentioned is the inquiry by the chairman for opinions from the shareholders and that the shareholders expressed no adverse opinions, specify as "passed at unanimous consent of the shareholders upon the inquiry of the chairman". In case of adverse opinion from the shareholders, specify the method of voting and the number of votes in favor of the motion and the proportion to the voting rights.

Article 18-3: The Company shall prepare relevant table in designated format for compilation of the statistical data on the quantity of shares represented by proxies or parties

requesting for representation to the meeting on the day of the General Meeting and release the data at the venue of the meeting. Where the motions for resolutions may involve materiality under law or Taiwan Stock Exchange Corporation (Taipei Exchange, TPEx (Gre Tai Securities Market, GTSM)), the company shall upload the information to MOPS within stipulated time.

- Article 19: Administrative personnel of General Meeting shall wear ID badge or arm badge at the venue of the meeting. The Chairman may instruct a prefect team (or security personnel) to maintain order of the meeting. In maintaining order at the venue of the meeting, the prefect team (or security personnel) shall wear arm badge marking the word "prefect". Where the meeting place may be equipped with sound amplifier equipment, the Chairman shall stop any speech delivered by shareholders not using the equipment installed by the company. In the event of insubordination to the correction of the Chairman, obstruction of the progress of the meeting and failure to take corrective action upon persuasion, the respective shareholder shall be escorted by the prefect or security personnel to leave the venue on the order of the Chairman.
- Article 20: This procedure was instituted on June 23 2006 under the resolution of the Board of Directors and ratification of the General Meeting of Shareholders for coming into full force. The same procedure shall be applicable to any amendment thereto. Amendment for the 2nd instance was made on March 20 2006 under the resolution of the Board of Directors and presented to the General Meeting for ratification on June 23 2006. Amendment for the 3rd instance was made on March 28 2011 under the resolution of

Amendment for the 3rd instance was made on March 28 2011 under the resolution of the Board of Directors and presented to the General Meeting for ratification on June 17 2011.

Amendment for the 4th instance was made on March 13 2012 under the resolution of the Board of Directors and presented to the General Meeting for ratification on June 15 2012

MPI Corporation

Shareholding of all Directors and Supervisors and the minimum requirement of shareholding

I. The mandatory requirement of shareholding by the Directors and the Supervisors of MPI Corporation current in office is shown below:

Outstanding shares of common stocks issued	78,612,392 shares
Minimum quantity of shareholding required for all Directors under law	6,288,991 shares
Minimum quantity of shareholding required for all Supervisors	628,899 shares

II. As of April 19 2014, the day on which transactions of shares were stopped, all the Directors and Supervisors of MPI Corporation had the following quantity of shares in holding:

Title	Name	Quantity of shareholding (share)	Proportion of shareholding
CEO	MPI Investment Co., Ltd. Representative: Steve Chen	8,334,626	10.60 %
President	MPI Investment Co., Ltd. Representative: Scott Kuo	8,334,626	10.60 %
Director	Micronics Japan Co., LTD Representative: Shinji Nomura	6,548,576	8.33 %
Independent Director	Hsu, Mei-Fang	244,441	0.31 %
Independent Director	Kao, Chin-Cheng	232,414	0.30 %
Supervisor	Liu, Fang-Sheng	255,471	0.32 %
Supervisor	Li, Tu-Cheng	649,349	0.83 %
Supervisor	Tsai, Chang-Shou	21,630	0.03 %
Quantity (shares) and proportion of shareholding by all Directors		15,360,057	19.54 %
Quantity (shares) and proportion of shareholding by all Supervisors		926,450	1.18 %

Appendix IV

The effect of stock dividend as proposed in this General Meeting on the operation performance and earnings per share of the company: not applicable.

Appendix V

Information on employee bonus and remunerations to the Directors and Shareholders proposed by the Board of Directors:

The proposal for distribution of earnings for FY 2013 has been resolved by the Board in a session dated March 28 2014. The details of the distribution plan are shown below:

- I. Employees will be paid NTD 23,306,300 in cash dividend and NTD 0 in stock dividend while NTD 5,826,560 will be paid to the Directors and Supervisors as remuneration.
- II. The aforementioned amount planned for distribution and cash dividend to employees recognized as expenses totaled NTD 28,070,679 and remuneration to the Directors and the Supervisors amounted to NTD 7,017,670 with discrepancy of NTD 5,955,489.
- III. Reason for the discrepancy: The Board of Directors has taken into consideration shareholders' equity and the welfare of the employees with reference to industry standard and operation in the future, and thereby desires to revise the amount of employee bonus and remuneration to the Directors and the Supervisors.
- IV. Accounting of the amount difference: primarily the adjustment in the estimates in accounting. The amount difference will be recognized as the income in FY 2014 after passing by the General Meeting for adjustment.