

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2007/09/30		2006/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	1,256,021.00	13.76	633,628.00	8.84
Financial assets measured at fair value through profit or loss - current	1,060.00	0.01	0.00	0.00
Notes receivable - net	16,369.00	0.17	27,899.00	0.38
Accounts receivable - net	3,080,426.00	33.75	2,736,427.00	38.18
Accounts receivable - related parties - net	579,911.00	6.35	529,336.00	7.38
Other receivables	20,244.00	0.22	43,172.00	0.60
Other receivables - related parties	37,686.00	0.41	13,983.00	0.19
Other financial assets - current	38,332.00	0.42	12,669.00	0.17
Inventories	1,610,712.00	17.65	1,235,161.00	17.23
Other current assets	24,293.00	0.26	25,088.00	0.35
Current assets	6,665,054.00	73.03	5,257,363.00	73.37
Funds and Investments				
Equity investments under equity method	2,076,580.00	22.75	1,528,869.00	21.33
Investments	2,076,580.00	22.75	1,528,869.00	21.33
Funds and long-term investments	2,076,580.00	22.75	1,528,869.00	21.33
Fixed Assets				
Cost				
Land	77,274.00	0.84	77,274.00	1.07
Buildings and structures	232,540.00	2.54	227,538.00	3.17
Machinery and equipment	135,443.00	1.48	126,157.00	1.76
Transportation equipment	5,121.00	0.05	7,631.00	0.10

Other facilities	91,250.00	0.99	75,155.00	1.04
Fixed assets cost	541,628.00	5.93	513,755.00	7.16
Accumulated depreciation	-201,684.00	-2.21	-170,625.00	-2.38
Construction in process and prepayment for equipments	5,358.00	0.05	2,744.00	0.03
Fixed assets	345,302.00	3.78	345,874.00	4.82
Intangible Assets				
Computer software cost	15,841.00	0.17	7,445.00	0.10
Other intangible assets	12,692.00	0.13	14,670.00	0.20
Intangible assets	28,533.00	0.31	22,115.00	0.30
OtherAssets				
Guarantee deposits paid	4,340.00	0.04	3,368.00	0.04
Deferred charges	778.00	0.00	2,254.00	0.03
Deferred income tax assets - non current	4,854.00	0.05	5,660.00	0.07
Other assets	9,972.00	0.10	11,282.00	0.15
Assets	9,125,441.00	100.00	7,165,503.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Short-term borrowings	0.00	0.00	503,073.00	7.02
Notes payable	13,329.00	0.14	25,432.00	0.35
Accounts payable	4,540,047.00	49.75	3,472,013.00	48.45
Accounts payable - related parties	137,026.00	1.50	123,298.00	1.72
Income tax payable	73,143.00	0.80	0.00	0.00
Accrued expenses	208,258.00	2.28	137,672.00	1.92
Other current liabilities	62,603.00	0.68	39,534.00	0.55
Current liabilities	5,034,406.00	55.16	4,301,022.00	60.02
Long term Liabilities				
Bonds payable	0.00	0.00	165,400.00	2.30
Long-term liabilities	0.00	0.00	165,400.00	2.30
Reserves				
Other Liabilities				
Pension reserve / accrued pension liability	19,418.00	0.21	22,640.00	0.31
Other liabilities	19,418.00	0.21	22,640.00	0.31
Liabilities	5,053,824.00	55.38	4,489,062.00	62.64

Stockholders' Equity				
Capital				
Common stock	1,900,020.00	20.82	1,462,704.00	20.41
Capital Surplus				
Capital surplus - additional paid-in capital	1,046,725.00	11.47	350,987.00	4.89
Capital surplus	1,046,725.00	11.47	350,987.00	4.89
Retained Earnings				
Legal reserve	277,412.00	3.03	227,375.00	3.17
Special reserve	0.00	0.00	4,494.00	0.06
Unappropriated retained earnings	772,720.00	8.46	599,527.00	8.36
Retained earnings	1,050,132.00	11.50	831,396.00	11.60
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	74,740.00	0.81	31,354.00	0.43
Equity adjustments	74,740.00	0.81	31,354.00	0.43
Stockholders' equity	4,071,617.00	44.61	2,676,441.00	37.35
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00

Financial Statement – Income Statement

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2007/09/30		2006/09/30	
	Amount	%	Amount	%
Sales	10,048,976.00	100.50	7,628,941.00	101.08
Sales returns	12,910.00	0.12	42,246.00	0.55
Sales discounts and allowances	37,512.00	0.37	39,936.00	0.52
Sales	9,998,554.00	100.00	7,546,759.00	100.00
Operating income	9,998,554.00	100.00	7,546,759.00	100.00
Cost of sales	8,715,198.00	87.16	6,596,350.00	87.40
Operating costs	8,715,198.00	87.16	6,596,350.00	87.40
Gross profit (loss) from operations	1,283,356.00	12.83	950,409.00	12.59
Unrealized gains on intercompany transactions	3,890.00	0.03	4,523.00	0.05
Selling expense	392,607.00	3.92	304,106.00	4.02
General and administrative expenses	201,225.00	2.01	215,407.00	2.85
Research and development expenses	176,579.00	1.76	156,806.00	2.07
Operating expenses	770,411.00	7.70	676,319.00	8.96
Operating income (loss)	509,055.00	5.09	269,567.00	3.57
Non-Operating Income				
Interest income	20,977.00	0.20	13,945.00	0.18
Inome from long-term equity investments under the equity method	142,581.00	1.42	103,741.00	1.37
Investment income	142,581.00	1.42	103,741.00	1.37
Gains on disposal of fixed assets	2.00	0.00	190.00	0.00
Gains on sale of investments	0.00	0.00	3.00	0.00
Foreign exchange gains	2,524.00	0.02	3,039.00	0.04
Revaluation gain on financial assets	60.00	0.00	0.00	0.00

Miscellaneous income	66,433.00	0.66	37,919.00	0.50
Non-operating revenues and gains	232,577.00	2.32	158,837.00	2.10
Non-Operating Expenses				
Interest expense	8,435.00	0.08	10,137.00	0.13
Loss on physical inventory	24.00	0.00	2.00	0.00
Loss on inventory valuation and obsolescence	29,676.00	0.29	15,114.00	0.20
Miscellaneous disbursements	1,799.00	0.01	2,919.00	0.03
Non-operating expenses and losses	39,934.00	0.39	28,172.00	0.37
Income from continuing operations before income tax	701,698.00	7.01	400,232.00	5.30
Income tax expense (benefit)	118,063.00	1.18	44,111.00	0.58
Income from continuing operations	583,635.00	5.83	356,121.00	4.71
Net income (loss)	583,635.00	5.83	356,121.00	4.71
Primary Earnings per Share				
Primary earnings per share	3.32	0.00	2.12	0.00
Diluted earnings per share				
Diluted earnings per share	3.32	0.00	2.04	0.00