

## Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2008/09/30		2007/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	1,836,074.00	17.95	1,256,021.00	13.76
Financial assets measured at fair value through profit or loss - current	27,412.00	0.26	1,060.00	0.01
Notes receivable - net	12,523.00	0.12	16,369.00	0.17
Accounts receivable - net	3,521,711.00	34.44	3,080,426.00	33.75
Accounts receivable - related parties - net	559,119.00	5.46	579,911.00	6.35
Other receivables	20,244.00	0.19	20,244.00	0.22
Other receivables - related parties	59,550.00	0.58	38,023.00	0.41
Other financial assets - current	15,504.00	0.15	37,995.00	0.41
Inventories	1,258,064.00	12.30	1,610,712.00	17.65
Other current assets	43,338.00	0.42	24,293.00	0.26
Current assets	7,353,539.00	71.91	6,665,054.00	73.03
Funds and Investments				
Financial assets carried at cost - non current	38,000.00	0.37	0.00	0.00
Equity investments under equity method	2,292,197.00	22.41	2,076,580.00	22.75
Investments	2,292,197.00	22.41	2,076,580.00	22.75
Funds and long-term investments	2,330,197.00	22.78	2,076,580.00	22.75
Fixed Assets				
Cost				
Land	77,274.00	0.75	77,274.00	0.84
Buildings and structures	242,114.00	2.36	232,540.00	2.54

Machinery and equipment	161,326.00	1.57	135,443.00	1.48
Transportation equipment	5,121.00	0.05	5,121.00	0.05
Other facilities	117,782.00	1.15	91,250.00	0.99
Fixed assets cost	603,617.00	5.90	541,628.00	5.93
Accumulated depreciation	-244,313.00	-2.38	-201,684.00	-2.21
Construction in process and prepayment for equipments	5,821.00	0.05	5,358.00	0.05
Fixed assets	365,125.00	3.57	345,302.00	3.78
Intangible Assets				
Computer software cost	18,477.00	0.18	15,841.00	0.17
Goodwill	114,411.00	1.11	0.00	0.00
Other intangible assets	10,714.00	0.10	12,692.00	0.13
Intangible assets	143,602.00	1.40	28,533.00	0.31
OtherAssets				
Guarantee deposits paid	26,049.00	0.25	4,340.00	0.04
Deferred charges	2,203.00	0.02	778.00	0.00
Deferred income tax assets - non current	4,376.00	0.04	4,854.00	0.05
Other assets	32,628.00	0.31	9,972.00	0.10
Assets	10,225,091.00	100.00	9,125,441.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Short-term borrowings	336,476.00	3.29	0.00	0.00
Notes payable	14,267.00	0.13	13,329.00	0.14
Accounts payable	4,590,650.00	44.89	4,537,548.00	49.72
Accounts payable - related parties	144,823.00	1.41	139,525.00	1.52
Income tax payable	53,263.00	0.52	73,143.00	0.80
Accrued expenses	293,648.00	2.87	208,258.00	2.28
Other current liabilities	89,737.00	0.87	62,603.00	0.68
Current liabilities	5,522,864.00	54.01	5,034,406.00	55.16
Long term Liabilities				
Bonds payable	0.00	0.00	0.00	0.00
Long-term liabilities	0.00	0.00	0.00	0.00
Reserves				
Other Liabilities				

Pension reserve / accrued pension liability	37,294.00	0.36	19,418.00	0.21
Other liabilities	37,294.00	0.36	19,418.00	0.21
Liabilities	5,560,158.00	54.37	5,053,824.00	55.38
Stockholders' Equity				
Capital				
Common stock	2,189,157.00	21.40	1,900,020.00	20.82
Capital Surplus				
Capital surplus - additional paid-in capital	1,258,097.00	12.30	1,046,725.00	11.47
Capital surplus	1,258,097.00	12.30	1,046,725.00	11.47
Retained Earnings				
Legal reserve	352,043.00	3.44	277,412.00	3.03
Special reserve	0.00	0.00	0.00	0.00
Unappropriated retained earnings	697,001.00	6.81	772,720.00	8.46
Retained earnings	1,049,044.00	10.25	1,050,132.00	11.50
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	186,799.00	1.82	74,740.00	0.81
Equity adjustments	186,799.00	1.82	74,740.00	0.81
Treasury stock	-18,164.00	-0.17	0.00	0.00
Stockholders' equity	4,664,933.00	45.62	4,071,617.00	44.61
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	2008/09/30		2007/09/30	
	Amount	%	Amount	%
Sales	11,355,674.00	101.25	10,048,976.00	100.50
Sales returns	69,270.00	0.61	12,910.00	0.12
Sales discounts and allowances	71,295.00	0.63	37,512.00	0.37
Sales	11,215,109.00	100.00	9,998,554.00	100.00
Operating income	11,215,109.00	100.00	9,998,554.00	100.00
Cost of sales	9,633,676.00	85.89	8,715,198.00	87.16
Operating costs	9,633,676.00	85.89	8,715,198.00	87.16
Gross profit (loss) from operations	1,581,433.00	14.10	1,283,356.00	12.83
Unrealized gains on intercompany transactions	160.00	0.00	3,890.00	0.03
Selling expense	444,572.00	3.96	392,607.00	3.92
General and administrative expenses	336,706.00	3.00	201,225.00	2.01
Research and development expenses	217,254.00	1.93	176,579.00	1.76
Operating expenses	998,532.00	8.90	770,411.00	7.70
Operating income (loss)	582,741.00	5.19	509,055.00	5.09
Non-Operating Income				
Interest income	21,767.00	0.19	20,977.00	0.20
Income from long-term equity investments under the equity method	47,146.00	0.42	142,581.00	1.42
Investment income	47,146.00	0.42	142,581.00	1.42
Gains on disposal of fixed assets	0.00	0.00	2.00	0.00
Gains on physical inventory	21.00	0.00	0.00	0.00
Foreign exchange gains	0.00	0.00	2,524.00	0.02
Revaluation gain on financial assets	1,731.00	0.01	60.00	0.00

Miscellaneous income	57,131.00	0.50	66,433.00	0.66
Non-operating revenues and gains	127,796.00	1.13	232,577.00	2.32
Non-Operating Expenses				
Interest expense	3,376.00	0.03	8,435.00	0.08
Loss on physical inventory	0.00	0.00	24.00	0.00
Foreign exchange losses	61,668.00	0.54	0.00	0.00
Loss on inventory valuation and obsolescence	35,000.00	0.31	29,676.00	0.29
Miscellaneous disbursements	228.00	0.00	1,799.00	0.01
Non-operating expenses and losses	100,272.00	0.89	39,934.00	0.39
Income from continuing operations before income tax	610,265.00	5.44	701,698.00	7.01
Income tax expense (benefit)	109,978.00	0.98	118,063.00	1.18
Income from continuing operations	500,287.00	4.46	583,635.00	5.83
Net income (loss)	500,287.00	4.46	583,635.00	5.83
Primary Earnings per Share				
Primary earnings per share	2.29	0.00	2.97	0.00
Diluted earnings per share				
Diluted earnings per share	2.26	0.00	2.97	0.00