

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2009/06/30		2008/06/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	1,677,186.00	18.50	1,590,795.00	16.72
Financial assets measured at fair value through profit or loss - current	197,003.00	2.17	47,263.00	0.49
Notes receivable - net	16,951.00	0.18	9,510.00	0.09
Accounts receivable - net	2,738,452.00	30.21	3,090,203.00	32.49
Accounts receivable - related parties - net	386,143.00	4.26	711,496.00	7.48
Other receivables	20,315.00	0.22	20,244.00	0.21
Other receivables - related parties	23,341.00	0.25	57,014.00	0.59
Other financial assets - current	24,745.00	0.27	17,010.00	0.17
Inventories	1,035,961.00	11.42	1,243,256.00	13.07
Other current assets	35,294.00	0.38	20,255.00	0.21
Current assets	6,155,391.00	67.91	6,807,046.00	71.57
Funds and Investments				
Financial assets carried at cost - non current	38,000.00	0.41	38,000.00	0.39
Equity investments under equity method	2,348,330.00	25.90	2,145,807.00	22.56
Investments	2,348,330.00	25.90	2,145,807.00	22.56
Funds and long-term investments	2,386,330.00	26.32	2,183,807.00	22.96
Fixed Assets				
Cost				
Land	77,274.00	0.85	77,274.00	0.81
Buildings and structures	245,422.00	2.70	241,399.00	2.53
Machinery and equipment	173,611.00	1.91	141,400.00	1.48

Transportation equipment	6,667.00	0.07	5,121.00	0.05
Other facilities	132,413.00	1.46	106,868.00	1.12
Fixed assets cost	635,387.00	7.00	572,062.00	6.01
Accumulated depreciation	-280,556.00	-3.09	-211,575.00	-2.22
Construction in process and prepayment for equipments	17,493.00	0.19	5,869.00	0.06
Fixed assets	372,324.00	4.10	366,356.00	3.85
Intangible Assets				
Computer software cost	14,608.00	0.16	14,384.00	0.15
Goodwill	114,411.00	1.26	114,411.00	1.20
Other intangible assets	9,231.00	0.10	11,209.00	0.11
Intangible assets	138,250.00	1.52	140,004.00	1.47
OtherAssets				
Guarantee deposits paid	6,837.00	0.07	5,918.00	0.06
Deferred charges	1,680.00	0.01	2,466.00	0.02
Deferred income tax assets - non current	3,197.00	0.03	4,574.00	0.04
Other assets	11,714.00	0.12	12,958.00	0.13
Assets	9,064,009.00	100.00	9,510,171.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Short-term borrowings	21,244.00	0.23	28,580.00	0.30
Notes payable	13,950.00	0.15	15,065.00	0.15
Accounts payable	3,387,587.00	37.37	4,144,209.00	43.57
Accounts payable - related parties	114,392.00	1.26	140,242.00	1.47
Income tax payable	71,570.00	0.78	67,144.00	0.70
Accrued expenses	335,332.00	3.69	255,332.00	2.68
Other payables	425,378.00	4.69	394,004.00	4.14
Other current liabilities	37,603.00	0.41	74,719.00	0.78
Current liabilities	4,407,056.00	48.62	5,119,295.00	53.82
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	34,996.00	0.38	38,081.00	0.40
Other liabilities	34,996.00	0.38	38,081.00	0.40
Liabilities	4,442,052.00	49.00	5,157,376.00	54.23
Stockholders' Equity				
Capital				
Common stock	2,126,887.00	23.46	1,970,020.00	20.71
Stock dividend to be distributed	55,642.00	0.61	219,137.00	2.30
Capital Surplus				
Capital surplus - additional paid-in capital	1,226,918.00	13.53	1,258,097.00	13.22
Capital surplus	1,226,918.00	13.53	1,258,097.00	13.22
Retained Earnings				
Legal reserve	415,240.00	4.58	352,043.00	3.70
Special reserve	0.00	0.00	0.00	0.00
Unappropriated retained earnings	568,578.00	6.27	482,613.00	5.07
Retained earnings	983,818.00	10.85	834,656.00	8.77
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	228,692.00	2.52	70,885.00	0.74
Equity adjustments	228,692.00	2.52	70,885.00	0.74
Stockholders' equity	4,621,957.00	50.99	4,352,795.00	45.76
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00
	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	2009/06/30		2008/06/30	
	Amount	%	Amount	%
Sales	6,055,354.00	101.45	7,351,841.00	101.05
Sales returns	45,132.00	0.75	40,036.00	0.55
Sales discounts and allowances	41,917.00	0.70	36,753.00	0.50
Sales	5,968,305.00	100.00	7,275,052.00	100.00
Operating income	5,968,305.00	100.00	7,275,052.00	100.00
Operating costs	5,087,700.00	85.24	6,293,970.00	86.51
Gross profit (loss) from operations	880,605.00	14.75	981,082.00	13.48
Unrealized gains on intercompany transactions	1,077.00	0.01	736.00	0.01
Selling expense	255,288.00	4.27	284,752.00	3.91
General and administrative expenses	157,270.00	2.63	202,200.00	2.77
Research and development expenses	139,072.00	2.33	138,632.00	1.90
Operating expenses	551,630.00	9.24	625,584.00	8.59
Operating income (loss)	327,898.00	5.49	354,762.00	4.87
Non-Operating Income				
Interest income	2,919.00	0.04	13,685.00	0.18
Inome from long-term equity investments under the equity method	0.00	0.00	16,670.00	0.22
Investment income	0.00	0.00	16,670.00	0.22
Gains on disposal of fixed assets	0.00	0.00	0.00	0.00
Foreign exchange gains	21,099.00	0.35	0.00	0.00
Revaluation gain on financial assets	3,078.00	0.05	1,582.00	0.02
Miscellaneous income	46,010.00	0.77	27,891.00	0.38
Non-operating revenues and gains	73,106.00	1.22	59,828.00	0.82

Non-Operating Expenses				
Interest expense	711.00	0.01	2,242.00	0.03
Losses from long-term equity investments under the equity method	1,986.00	0.03	0.00	0.00
Investment loss	1,986.00	0.03	0.00	0.00
Foreign exchange losses	0.00	0.00	62,467.00	0.85
Miscellaneous disbursements	0.00	0.00	1.00	0.00
Non-operating expenses and losses	2,697.00	0.04	64,710.00	0.88
Income from continuing operations before income tax	398,307.00	6.67	349,880.00	4.80
Income tax expense (benefit)	94,501.00	1.58	63,981.00	0.87
Income from continuing operations	303,806.00	5.09	285,899.00	3.92
Net income (loss)	303,806.00	5.09	285,899.00	3.92
Primary Earnings per Share				
Primary earnings per share	1.39	0.00	1.28	0.00
Diluted earnings per share				
Diluted earnings per share	1.38	0.00	1.26	0.00