



Historical

## Financial Statement — Balance Sheet

Provided by: FSP Technology Inc.  
 Financial year: Yearly  
 Unit : NT\$ thousand

Accounting Title	2011/09/30		2010/09/30	
	Amount	%	Amount	%
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	1,624,189.00	15.08	1,488,211.00	13.07
Financial assets measured at fair value through profit or loss - current	339,795.00	3.15	266,893.00	2.34
Notes receivable - net	9,574.00	0.09	19,367.00	0.17
Accounts receivable - net	3,499,691.00	32.48	3,941,730.00	34.63
Accounts receivable - related parties - net	472,388.00	4.38	683,240.00	6.00
Other receivables - related parties	29,969.00	0.28	25,529.00	0.22
Other financial assets - current	130,046.00	1.21	49,591.00	0.44
Inventories	1,287,306.00	11.95	1,700,091.00	14.94
Other current assets	38,972.00	0.36	64,019.00	0.56
Current assets	7,431,930.00	68.98	8,238,671.00	72.38
<b>Funds and Investments</b>				
Financial assets carried at cost - non current	38,000.00	0.35	38,000.00	0.33
Equity investments under equity method	2,746,295.00	25.49	2,607,703.00	22.91
Investments	2,746,295.00	25.49	2,607,703.00	22.91
Funds and long-term investments	2,784,295.00	25.84	2,645,703.00	23.24
<b>Fixed Assets</b>				
<b>Cost</b>				
Land	77,274.00	0.72	77,274.00	0.68
Buildings and structures	254,723.00	2.36	247,745.00	2.18
Machinery and equipment	117,303.00	1.09	202,624.00	1.78
Transportation equipment	1,908.00	0.02	5,450.00	0.05
Other facilities	79,574.00	0.74	157,846.00	1.39
Fixed assets cost	530,782.00	4.93	690,939.00	6.07
Accumulated depreciation	-174,723.00	-1.62	-336,497.00	-2.96
Construction in process and prepayment for equipments	6,551.00	0.06	3,500.00	0.03
Fixed assets	362,610.00	3.37	357,942.00	3.14
<b>Intangible Assets</b>				
Computer software cost	8,067.00	0.07	7,252.00	0.06
Goodwill	114,411.00	1.06	114,411.00	1.01
Deferred pension cost	1,035.00	0.01	503.00	0.00
Other intangible assets	5,643.00	0.05	7,621.00	0.07
Intangible assets	129,156.00	1.20	129,787.00	1.14
<b>Other Assets</b>				
Guarantee deposits paid	63,736.00	0.59	7,409.00	0.07
Deferred charges	595.00	0.01	1,145.00	0.01
Deferred income tax assets - non current	1,274.00	0.01	1,940.00	0.02
Other assets	65,605.00	0.61	10,494.00	0.09
<b>Assets</b>	<b>10,773,596.00</b>	<b>100.00</b>	<b>11,382,597.00</b>	<b>100.00</b>
<b>Liabilities and Stockholders' Equity</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Notes payable	16,579.00	0.15	17,122.00	0.15
Accounts payable	4,525,414.00	42.00	5,260,046.00	46.21
Accounts payable - related parties	207,255.00	1.92	198,505.00	1.74
Income tax payable	104,909.00	0.97	121,744.00	1.07
Accrued expenses	413,615.00	3.84	353,677.00	3.11
Other current liabilities	69,182.00	0.64	51,347.00	0.45
Current liabilities	5,336,954.00	49.54	6,002,441.00	52.73
<b>Long term Liabilities</b>				

Reserves				
Other Liabilities				
Pension reserve / accrued pension liability	27,901.00	0.26	31,285.00	0.27
Guarantee deposits received	6.00	0.00	0.00	0.00
	570.00	0.01	688.00	0.01
Other liabilities	28,477.00	0.26	31,973.00	0.28
Liabilities	5,365,431.00	49.80	6,034,414.00	53.01
Stockholders' Equity				
Capital				
Common stock	2,287,518.00	21.23	2,245,522.00	19.73
Capital Surplus				
Capital surplus - additional paid-in capital	1,288,376.00	11.96	1,259,513.00	11.07
Capital surplus	1,288,376.00	11.96	1,259,513.00	11.07
Retained Earnings				
Legal reserve	586,702.00	5.45	500,892.00	4.40
Unappropriated retained earnings	1,038,099.00	9.64	1,171,824.00	10.29
Retained earnings	1,624,801.00	15.08	1,672,716.00	14.70
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	207,722.00	1.93	170,432.00	1.50
Net loss not recognized as pension cost	-252.00	0.00	0.00	0.00
Equity adjustments	207,470.00	1.93	170,432.00	1.50
Stockholders' equity	5,408,165.00	50.20	5,348,183.00	46.99
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



Historical

## Financial Statement — Income Statement

Provided by: FSP Technology Inc.  
 Financial year: Yearly  
 Unit : NT\$ thousand

Accounting Title	2011/09/30		2010/09/30	
	Amount	%	Amount	%
Sales	11,279,091.00	100.81	12,497,340.00	100.86
Sales returns	35,611.00	0.32	64,269.00	0.52
Sales discounts and allowances	54,858.00	0.49	42,524.00	0.34
Sales	11,188,622.00	100.00	12,390,547.00	100.00
Operating income	11,188,622.00	100.00	12,390,547.00	100.00
Cost of sales	9,790,379.00	87.50	10,760,582.00	86.85
Operating costs	9,790,379.00	87.50	10,760,582.00	86.85
Gross profit (loss) from operations	1,398,243.00	12.50	1,629,965.00	13.15
Unrealized gains on intercompany transactions	1,212.00	0.01	2,764.00	0.02
Selling expense	470,308.00	4.20	464,146.00	3.75
General and administrative expenses	283,594.00	2.53	290,388.00	2.34
Research and development expenses	237,884.00	2.13	235,892.00	1.90
Operating expenses	991,786.00	8.86	990,426.00	7.99
Operating income (loss)	405,245.00	3.62	636,775.00	5.14
Non-Operating Income				
Interest income	4,675.00	0.04	4,176.00	0.03
Inome from long-term equity investments under the equity method	59,026.00	0.53	158,677.00	1.28
Dividends	10,450.00	0.09	1,900.00	0.02
Investment income	69,476.00	0.62	160,577.00	1.30
Gains on disposal of fixed assets	114.00	0.00	56.00	0.00
Miscellaneous income	54,890.00	0.49	83,370.00	0.67
Non-operating revenues and gains	129,155.00	1.15	248,179.00	2.00
Non-Operating Expenses				
Interest expense	662.00	0.01	2,089.00	0.02
Loss on disposal of fixed assets	53.00	0.00	12.00	0.00
Foreign exchange losses	4,534.00	0.04	5,422.00	0.04
Revaluation loss on financial assets	34.00	0.00	57.00	0.00
Miscellaneous disbursements	2.00	0.00	79.00	0.00
Non-operating expenses and losses	5,285.00	0.05	7,659.00	0.06
Income from continuing operations before income tax	529,115.00	4.73	877,295.00	7.08
Income tax expense (benefit)	74,985.00	0.67	126,351.00	1.02
Income from continuing operations	454,130.00	4.06	750,944.00	6.06
Net income (loss)	454,130.00	4.06	750,944.00	6.06
Primary Earnings per Share				
Primary earnings per share	1.99	0.00	3.32	0.00
Diluted earnings per share				
Diluted earnings per share	1.94	0.00	3.22	0.00