

Financial Statement – Balance Sheet

Provided by: FSP Technology Inc.

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2009/09/30		2008/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	1,289,818.00	13.44	1,836,074.00	17.95
Financial assets measured at fair value through profit or loss - current	257,504.00	2.68	27,412.00	0.26
Notes receivable - net	15,425.00	0.16	12,523.00	0.12
Accounts receivable - net	3,281,393.00	34.21	3,521,711.00	34.44
Accounts receivable - related parties - net	440,654.00	4.59	559,119.00	5.46
Other receivables	20,244.00	0.21	20,244.00	0.19
Other receivables - related parties	57,371.00	0.59	59,550.00	0.58
Other financial assets - current	26,215.00	0.27	15,504.00	0.15
Inventories	1,210,567.00	12.62	1,258,064.00	12.30
Other current assets	38,353.00	0.39	43,338.00	0.42
Current assets	6,637,544.00	69.20	7,353,539.00	71.91
Funds and Investments				
Financial assets carried at cost - non current	38,000.00	0.39	38,000.00	0.37
Equity investments under equity method	2,394,337.00	24.96	2,292,197.00	22.41
Investments	2,394,337.00	24.96	2,292,197.00	22.41
Funds and long-term investments	2,432,337.00	25.35	2,330,197.00	22.78
Fixed Assets				
Cost				
Land	77,274.00	0.80	77,274.00	0.75
Buildings and structures	246,098.00	2.56	242,114.00	2.36

Machinery and equipment	177,973.00	1.85	161,326.00	1.57
Transportation equipment	7,029.00	0.07	5,121.00	0.05
Other facilities	133,359.00	1.39	117,782.00	1.15
Fixed assets cost	641,733.00	6.69	603,617.00	5.90
Accumulated depreciation	-292,925.00	-3.05	-244,313.00	-2.38
Construction in process and prepayment for equipments	19,772.00	0.20	5,821.00	0.05
Fixed assets	368,580.00	3.84	365,125.00	3.57
Intangible Assets				
Computer software cost	18,471.00	0.19	18,477.00	0.18
Goodwill	114,411.00	1.19	114,411.00	1.11
Other intangible assets	8,736.00	0.09	10,714.00	0.10
Intangible assets	141,618.00	1.47	143,602.00	1.40
OtherAssets				
Guarantee deposits paid	6,637.00	0.06	26,049.00	0.25
Deferred charges	1,554.00	0.01	2,203.00	0.02
Deferred income tax assets - non current	2,999.00	0.03	4,376.00	0.04
Other assets	11,190.00	0.11	32,628.00	0.31
Assets	9,591,269.00	100.00	10,225,091.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Short-term borrowings	48,455.00	0.50	336,476.00	3.29
Notes payable	10,888.00	0.11	14,267.00	0.13
Accounts payable	4,036,045.00	42.08	4,590,650.00	44.89
Accounts payable - related parties	125,035.00	1.30	144,823.00	1.41
Income tax payable	58,855.00	0.61	53,263.00	0.52
Accrued expenses	328,553.00	3.42	293,648.00	2.87
Other current liabilities	43,898.00	0.45	89,737.00	0.87
Current liabilities	4,651,729.00	48.49	5,522,864.00	54.01
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	34,160.00	0.35	37,294.00	0.36
Other liabilities	34,160.00	0.35	37,294.00	0.36
Liabilities	4,685,889.00	48.85	5,560,158.00	54.37
Stockholders' Equity				
Capital				
Common stock	2,182,529.00	22.75	2,189,157.00	21.40
Capital Surplus				
Capital surplus - additional paid-in capital	1,226,918.00	12.79	1,258,097.00	12.30
Capital surplus	1,226,918.00	12.79	1,258,097.00	12.30
Retained Earnings				
Legal reserve	415,240.00	4.32	352,043.00	3.44
Special reserve	0.00	0.00	0.00	0.00
Unappropriated retained earnings	887,198.00	9.25	697,001.00	6.81
Retained earnings	1,302,438.00	13.57	1,049,044.00	10.25
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	193,495.00	2.01	186,799.00	1.82
Equity adjustments	193,495.00	2.01	186,799.00	1.82
Treasury stock	0.00	0.00	-18,164.00	-0.17
Minority interest	0.00	0.00	0.00	0.00
Stockholders' equity	4,905,380.00	51.14	4,664,933.00	45.62
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	2009/09/30		2008/09/30	
	Amount	%	Amount	%
Sales	9,819,849.00	101.22	11,355,674.00	101.25
Sales returns	57,457.00	0.59	69,270.00	0.61
Sales discounts and allowances	60,990.00	0.62	71,295.00	0.63
Sales	9,701,402.00	100.00	11,215,109.00	100.00
Operating income	9,701,402.00	100.00	11,215,109.00	100.00
Cost of sales	8,212,350.00	84.65	9,668,655.00	86.21
Operating costs	8,212,350.00	84.65	9,668,655.00	86.21
Gross profit (loss) from operations	1,489,052.00	15.34	1,546,454.00	13.78
Unrealized gains on intercompany transactions	481.00	0.00	160.00	0.00
Selling expense	376,802.00	3.88	444,572.00	3.96
General and administrative expenses	262,883.00	2.70	336,706.00	3.00
Research and development expenses	207,846.00	2.14	217,254.00	1.93
Operating expenses	847,531.00	8.73	998,532.00	8.90
Operating income (loss)	641,040.00	6.60	547,762.00	4.88
Non-Operating Income				
Interest income	3,724.00	0.03	21,767.00	0.19
Inome from long-term equity investments under the equity method	79,218.00	0.81	47,146.00	0.42
Investment income	79,218.00	0.81	47,146.00	0.42
Gains on disposal of fixed assets	0.00	0.00	0.00	0.00
Foreign exchange gains	16,665.00	0.17	0.00	0.00
Revaluation gain on financial assets	3,079.00	0.03	1,731.00	0.01
Miscellaneous income	64,652.00	0.66	57,131.00	0.50

Non-operating revenues and gains	167,338.00	1.72	127,775.00	1.13
Non-Operating Expenses				
Interest expense	1,155.00	0.01	3,376.00	0.03
Foreign exchange losses	0.00	0.00	61,668.00	0.54
Miscellaneous disbursements	0.00	0.00	228.00	0.00
Non-operating expenses and losses	1,155.00	0.01	65,272.00	0.58
Income from continuing operations before income tax	807,223.00	8.32	610,265.00	5.44
Income tax expense (benefit)	184,797.00	1.90	109,978.00	0.98
Income from continuing operations	622,426.00	6.41	500,287.00	4.46
Net income (loss)	622,426.00	6.41	500,287.00	4.46
Primary Earnings per Share				
Primary earnings per share	2.85	0.00	2.23	0.00
Diluted earnings per share				
Diluted earnings per share	2.83	0.00	2.20	0.00