

**Creative Sensor Inc.**  
**Income Statement**  
**From January 01 to December 31, 2005**

*Unit : TWD thousands*

<i>Operating Revenue</i>	<i>Amount</i>	<i>%</i>
<i>Sales Revenue</i>	5,442,505	102.12
<i>Sales Return</i>	108,292	2.03
<i>Sales Allowances</i>	4,932	0.09
<i>Net Sales</i>	5,329,281	100.00
<i>Operating Costs</i>		
<i>Cost of Goods Sold</i>	4,663,318	87.50
<i>Gross Margin</i>	665,963	12.50
<i>Operating Expenses</i>		
<i>Selling Expenses</i>	39,264	0.74
<i>General &amp; Administrative Expenses</i>	93,341	1.75
<i>R &amp; D Expenses</i>	85,387	1.60
<i>Total Operating Expenses</i>	217,992	4.09
<i>Operating Income</i>	447,971	8.41
<i>Interest Revenue</i>	1,946	0.04
<i>Investment Income Recognized under Equity Method</i>	254,546	4.78
<i>Gain on Disposal of Investments</i>	6,980	0.13
<i>Foreign Exchange Gain</i>	27,359	0.51
<i>Gain from Price Recovery of Inventory</i>	23,558	0.44
<i>Other Non-Operating Revenue</i>	47,543	0.89
<i>Non-Operating Income</i>	361,932	6.79
<i>Interest Expense</i>	10,237	0.19
<i>Investment Loss</i>	23,060	0.43
<i>Other Non-Operating Expenses</i>	40,796	0.77
<i>Non-Operating Expenses</i>	74,093	1.39
<i>Profit Before Income Tax</i>	735,810	13.81
<i>Income Tax Expenses</i>	184,898	3.47
<i>Net Income</i>	550,912	10.34

<i>Earnings per share before Income Tax</i>	8.43
<i>Earnings per share before After Tax</i>	6.31

**Creative Sensor Inc.**  
**Balance Sheet**  
**At the Year Ended of December 31, 2005**

Unit : TWD thousands

<b>Current Assets</b>			<b>Liabilities</b>		
Cash and Cash Equivalents	836,667	21	<b>Current Liabilities</b>		
Short-Term Investments	837,994	21	Short-Term Debt	219,123	6
Notes Receivable	804	0	Accounts Payable	186,073	5
Accounts Receivable	842,459	21	Accounts Payable-Related Parties	100,302	3
Other Receivables-Related Parties	80,301	2	Income Tax Payable	67,534	2
Other Financial Assets	11,674	0	Accrued Expenses	191,112	5
Inventories	217,441	6	Other Payables	550,649	14
Other Current Assets	22,082	1	Other Current Liabilities	11,325	0
<b>Total Current Assets</b>	<b>2,849,422</b>	<b>72</b>	<b>Total Current Liabilities</b>	<b>1,326,118</b>	<b>34</b>
<b>Funds and Long-term Investments</b>			<b>Long-Term Liabilities</b>	200,000	5
Long-Term Equity Investments Accounted for Under Equity Metf	831,131	21	Corporate Bonds Payable	200,000	
Financial Assets Carried at Cost	106,393	3	<b>Other Liabilities</b>	90,354	2
<b>Total Funds and Long-term Investments</b>	<b>937,524</b>	<b>24</b>	Accrued Pension Liabilities	6,736	0
			Deferred Income Tax Liabilities	83,618	2
			<b>Total Liabilities</b>	<b>1,616,472</b>	<b>41</b>
<b>Property, Plant &amp; Equipment</b>			<b>Stockholder's Equity</b>		
Machinery and Equipment	247,277	6	<b>Capital Stock</b>		
Office Equipment	22,667	1	Common Stock	873,316	22
Leasehold Improvements	29,027	1	Advance Receipts for Common Stock	414,251	11
Other Facilities	4,274	0	<b>Additional Paid-in Capital</b>		
Accumulated Depreciation	(166,987)	4	Paid-in Capital in Excess of Par-common Stock	153,441	4
Prepayment for Equipment	150	0	<b>Retained Earnings</b>		
<b>Net Property, Plant &amp; Equipment</b>	<b>136,408</b>	<b>3</b>	Legal Reserve	90,827	2
			Special Reserve	39,847	1
 			Retained Earnings-unappropriated	751,508	19
<b>Other Assets</b>			<b>Equity Adjustments</b>		
Refundable Deposit	2,416	0	Cumulative Translation Adjustment	3,769	0
Deferred Assets	16,328	0	<b>Total Stockholder's Equity</b>	<b>2,326,959</b>	<b>59</b>
Other Assets	1,333	0			
<b>Total Other Assets</b>	<b>20,077</b>	<b>1</b>			
<b>Total Assets</b>	<b>3,943,431</b>	<b>100</b>	<b>Total Liabilities and Stockholder's Equity</b>	<b>3,943,431</b>	<b>100</b>