

**CREATIVE SENSOR INC.**  
**Income Statement**  
**For the Three month Periods ended March 31,2009 and 2008**

	NTD THOUSANDS			
	<b>2009</b>	%	<b>2008</b>	%
<i>OPERATING REVENUES:</i>				
<i>Sales revenue</i>	571,484	102	943,682	104
<i>Sales return</i>	(10,610)	(2)	(39,408)	(4)
<i>Sales discounts and allowances</i>	(3)	-	(166)	-
<i>Net Sales</i>	560,871	100	904,108	100
<i>OPERATING COSTS</i>				
<i>Cost of goods sold</i>	(537,601)	(96)	(864,323)	(96)
<i>GROSS MARGIN</i>	23,270	4	39,785	4
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(7,457)	(1)	(9,206)	(1)
<i>General and administrative expenses</i>	(10,274)	(2)	(14,688)	(2)
<i>R&amp;D expenses</i>	(17,652)	(3)	(21,774)	(2)
<i>Total Operating Expenses</i>	(35,383)	(6)	(45,668)	(5)
<i>OPERATING INCOME</i>	(12,113)	(2)	(5,883)	(1)
<i>NON-OPERATING REVENUE AND GAINS</i>				
<i>Interest revenue</i>	304	-	2,704	-
<i>Gain on valuation of financial asset</i>	585	-	-	-
<i>Investment income recognized under equity method</i>	-	-	6,507	1
<i>Foreign exchange gain</i>	4,398	1	-	-
<i>Miscellaneous income</i>	19,545	3	4,756	1
<i>TOTAL NON-OPERATING REVENUE AND GAINS</i>	24,832	4	13,967	2
<i>NON-OPERATING EXPENSES AND LOSSES</i>				
<i>Interest expense</i>	(1,698)	(1)	(3,073)	-
<i>Loss on valuation of financial asset</i>	-	-	(587)	-
<i>Losses on investment recognized by the equity method</i>	(46,419)	(8)	-	-
<i>Foreign exchange loss</i>	-	-	(8,248)	(1)
<i>Impairment loss</i>	-	-	(4,504)	(1)
<i>Miscellaneous expenditures</i>	(80)	-	(453)	-
<i>TOTAL NON-OPERATING EXPENSES AND LOSSES</i>	(48,197)	(9)	(16,865)	(2)
<i>CONTINUING OPERATING INCOME BEFORE TAX</i>	(35,478)	(7)	(8,781)	(1)
<i>Income tax expenses(or benefit)</i>	4,324	1	3,667	-
<i>NET INCOME</i>	(31,154)	(6)	(5,114)	(1)

**CREATIVE SENSOR INC.**

**Balance Sheets**

**March 31, 2009 and 2008**

NTD THOUSANDS

	<u>2009</u>	%	<u>2008</u>	%		<u>2009</u>	%	<u>2008</u>	%
<b>ASSETS</b>					<b>LIABILITIES AND OWNER'S EQUITY</b>				
<b>CURRENT ASSETS</b>					<b>CURRENT LIABILITIES</b>				
Cash and cash equivalents	182,493	5	562,970	14	Short-term borrowings	-	-	30,400	1
Financial assets at fair value through profit or loss - current	330,148	10	679,432	17	Accounts payable	21,870	1	159,392	4
Accounts receivable, net	501,977	15	763,967	19	Accounts payable - related parties	382,007	11	559,792	14
Other receivables - related parties	28,041	1	209,536	5	Income tax payable	3,219	-	6,661	-
Other financial assets - current	13,718	-	1,945	-	Accrued expenses	138,224	4	150,850	4
Inventory	2,537	-	15,240	1	Other current liabilities	23,071	1	14,625	-
Other current assets	5,297	-	11,054	-	<b>Total Current Liabilities</b>	<b>568,391</b>	<b>17</b>	<b>921,720</b>	<b>23</b>
<b>Total Current Assets</b>	<b>1,064,211</b>	<b>30</b>	<b>2,244,144</b>	<b>56</b>					
<b>FUNDS AND INVESTMENTS</b>					<b>LONG-TERM LIABILITIES</b>				
Financial assets available for sale - non-current	174,035	5	15,371	-	Corporate bonds payable	-	-	20,000	-
Financial assets carried at cost - non-current	3,590	-	39,747	1					
Long-term equity investments accounted for under the equity method	2,122,023	62	1,599,414	40	<b>OTHER LIABILITIES</b>				
Long-term equity investments prepayments	-	-	92,550	2	Accrued pension liabilities	876	-	3,214	-
<b>Total funds and investments</b>	<b>2,299,648</b>	<b>67</b>	<b>1,747,082</b>	<b>43</b>	Deferred income tax liability - non-current	2,671	-	68,534	2
					Other liabilities, total	3,547	-	71,748	2
					<b>Total Liabilities</b>	<b>571,938</b>	<b>17</b>	<b>1,013,468</b>	<b>25</b>
<b>FIXED ASSETS</b>					<b>SHAREHOLDER INTERESTS</b>				
Machinery & equipment	187,666	5	185,357	4	<b>SHARE CAPITAL</b>				
Office equipment	28,983	1	23,762	1	Share capital - common stock	1,270,000	37	1,266,820	31
Leasehold improvements	29,595	1	29,285	1	Additional paid-in capital				
Other equipment	5,655	-	5,282	0	Common stock share premium	537,462	16	537,462	13
Cost and revaluation increments	251,899	7	243,686	6	Conversion premium on convertible bonds	134,926	4	134,926	3
Less: accumulated depreciation	(189,952)	(5)	(201,102)	(5)	Treasury stock transactions	3,996	-	877	-
Unfinished construction & equipment prepayments	631	-	711	-	Retained earnings				
<b>Fixed assets, net</b>	<b>62,578</b>	<b>2</b>	<b>43,295</b>	<b>1</b>	Statutory capital reserve	244,842	7	196,873	5
					Special reserve	39,847	1	39,847	1
<b>INTANGIBLE ASSETS</b>					Undistributed surplus	315,755	9	786,425	20
<b>OTHER ASSETS</b>					Equity Adjustments				
Refundable deposits	2,620	-	2,381	-	Unrealized gain or loss on financial instruments	3,378	-	7,989	-
Deferred expenses	6,157	-	5,185	-	Cumulative translation adjustment	313,183	9	58,079	2
Other assets - other	113	-	679	-	<b>Total shareholder equity</b>	<b>2,863,389</b>	<b>83</b>	<b>3,029,298</b>	<b>75</b>
<b>Other assets, total</b>	<b>8,890</b>	<b>-</b>	<b>8,245</b>	<b>-</b>					
<b>TOTAL ASSETS</b>	<b>3,435,327</b>	<b>100</b>	<b>4,042,766</b>	<b>100</b>	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>3,435,327</b>	<b>100</b>	<b>4,042,766</b>	<b>100</b>