

CREATIVE SENSOR INC.
Income Statement
For the Nine month Periods ended September 30, 2009 and 2008

	NTD THOUSANDS			
	2009	%	2008	%
OPERATING REVENUES:				
<i>Sales revenue</i>	3,115,512	101	3,585,968	102
<i>Sales return</i>	(33,533)	(1)	(70,678)	(2)
<i>Sales discounts and allowances</i>	(112)	-	(762)	-
<i>Net Sales</i>	3,081,867	100	3,514,528	100
OPERATING COSTS				
<i>Cost of goods sold</i>	(2,945,924)	(96)	(3,364,930)	(96)
GROSS MARGIN	135,943	4	149,598	4
OPERATING EXPENSES				
<i>Selling expenses</i>	(33,090)	(1)	(29,631)	(1)
<i>General and administrative expenses</i>	(51,680)	(2)	(49,612)	(1)
<i>R&D expenses</i>	(66,603)	(2)	(71,732)	(2)
<i>Total Operating Expenses</i>	(151,373)	(5)	(150,975)	(4)
OPERATING INCOME	(15,430)	(1)	(1,377)	-
NON-OPERATING REVENUE AND GAINS				
<i>Interest revenue</i>	1,559	-	8,043	-
<i>Gain on valuation of financial asset</i>	1,064	-	5,339	-
<i>Investment income recognized under equity method</i>	24,400	1	50,784	1
<i>Miscellaneous income</i>	102,182	3	18,770	1
TOTAL NON-OPERATING REVENUE AND GAINS	129,205	4	82,936	2
NON-OPERATING EXPENSES AND LOSSES				
<i>Interest expense</i>	(3,697)	-	(8,958)	-
<i>Foreign exchange loss</i>	(2,235)	-	(1,954)	-
<i>Impairment loss</i>	-	-	(13,476)	(1)
<i>Miscellaneous expenditures</i>	(228)	-	(40,433)	(1)
TOTAL NON-OPERATING EXPENSES AND LOSSES	(6,160)	-	(64,821)	(2)
CONTINUING OPERATING INCOME BEFORE TAX	107,615	3	16,738	-
<i>Income tax expenses</i>	(4,491)	-	(12,723)	-
NET INCOME	103,124	3	4,015	-

CREATIVE SENSOR INC.

Balance Sheets

September 30, 2009 and 2008

NTD THOUSANDS

	<u>2009</u>	%	<u>2008</u>	%		<u>2009</u>	%	<u>2008</u>	%
<u>ASSETS</u>					<u>LIABILITIES AND OWNER'S EQUITY</u>				
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents	260,940	6	268,338	6	Short-term borrowings	-	-	160,850	4
Financial assets at fair value through profit or loss - current	344,565	8	404,583	9	Accounts payable	91,325	2	73,884	2
Accounts receivable, net	967,746	24	1,351,842	31	Accounts payable - related parties	952,239	23	1,058,234	24
Other receivables	712	-	64,411	2	Income tax payable	-	-	445	-
Other receivables - related parties	136,553	3	75,089	2	Accrued expenses	103,095	2	175,230	4
Other financial assets - current	14,602	1	3,868	-	Debts maturing within one year or one operating cycle	-	-	20,000	-
Inventory	1,906	-	6,834	-	Other current liabilities	47,721	1	17,210	-
Other current assets	10,247	-	5,883	-	Total Current Liabilities	1,194,380	29	1,505,853	34
Total Current Assets	1,737,271	42	2,180,848	50					
					OTHER LIABILITIES				
FUNDS AND INVESTMENTS					Accrued pension liabilities	468	-	2,829	-
Financial assets available for sale - non-current	261,450	7	35,753	1	Deferred income tax liability - non-current	4,338	-	77,074	2
Financial assets carried at cost - non-current	3,590	-	30,775	-	Other liabilities, total	4,806	-	79,903	2
Long-term equity investments accounted for under the equity method	2,081,421	50	2,058,231	47	Total Liabilities	1,199,186	29	1,585,756	36
Total funds and investments	2,346,461	57	2,124,759	48					
					SHAREHOLDER INTERESTS				
FIXED ASSETS					SHARE CAPITAL				
Machinery & equipment	189,679	4	216,941	5	Share capital - common stock	1,270,000	31	1,300,000	30
Office equipment	29,057	1	29,810	1	Additional paid-in capital				
Leasehold improvements	29,595	1	29,595	1	Common stock share premium	537,462	13	537,462	12
Other equipment	5,815	-	5,555	-	Conversion premium on convertible bonds	134,926	3	134,926	3
Cost and revaluation increments	254,146	6	281,901	7	Treasury stock transactions	3,996	-	877	-
Less: accumulated depreciation	(199,302)	(5)	(209,710)	(5)	Retained earnings				
Unfinished construction & equipment prepayments	-	-	869	-	Statutory capital reserve	245,856	6	244,842	5
Fixed assets, net	54,844	1	73,060	2	Special reserve	39,847	1	39,847	1
					Undistributed surplus	423,619	10	340,786	8
OTHER ASSETS					Equity Adjustments				
Refundable deposits	2,620	-	2,256	-	Unrealized gain or loss on financial instruments	90,793	2	(3,328)	-
Deferred expenses	6,009	-	6,693	-	Cumulative translation adjustment	201,762	5	207,178	5
Other assets - other	242	-	730	-	Total shareholder equity	2,948,261	71	2,802,590	64
Other assets, total	8,871	-	9,679	-					
TOTAL ASSETS	4,147,447	100	4,388,346	100	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	4,147,447	100	4,388,346	100