

CREATIVE SENSOR INC.
Statements of Income
For The Years Ended December 31, 2009 and 2008

	NTD THOUSANDS			
	2009	%	2008	%
<i>OPERATING REVENUES:</i>				
<i>Sales revenue</i>	4,604,879	101	4,785,722	102
<i>Sales return</i>	(46,386)	(1)	(83,128)	(2)
<i>Sales discounts and allowances</i>	(7,472)	-	(1,079)	-
<i>Net Sales</i>	4,551,021	100	4,701,515	100
<i>OPERATING COSTS</i>				
<i>Cost of goods sold</i>	(4,316,262)	(96)	(4,499,075)	(96)
<i>GROSS MARGIN</i>	234,759	5	202,440	4
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(49,532)	(1)	(45,599)	(1)
<i>General and administrative expenses</i>	(70,589)	(2)	(70,620)	(1)
<i>R&D expenses</i>	(98,386)	(2)	(99,010)	(2)
<i>Total Operating Expenses</i>	(218,507)	(5)	(215,229)	(4)
<i>OPERATING INCOME</i>	16,252	0	(12,789)	-
<i>NON-OPERATING REVENUE AND GAINS</i>				
<i>Interest revenue</i>	2,561	-	10,097	-
<i>Gain on valuation of financial asset</i>	1,251	-	6,836	-
<i>Investment income recognized under equity method</i>	9,862	-	38,908	1
<i>Foreign exchange gain</i>	-	-	2,078	-
<i>Miscellaneous income</i>	117,095	3	60,670	1
<i>TOTAL NON-OPERATING REVENUE AND GAINS</i>	130,769	3	118,589	2
<i>NON-OPERATING EXPENSES AND LOSSES</i>				
<i>Interest expense</i>	(4,305)	-	(11,691)	-
<i>Foreign exchange loss</i>	(3,768)	-	-	-
<i>Impairment loss</i>	-	-	(40,661)	(1)
<i>Miscellaneous expenditures</i>	(2,713)	-	(100,505)	(2)
<i>TOTAL NON-OPERATING EXPENSES AND LOSSES</i>	(10,786)	-	(152,857)	(3)
<i>CONTINUING OPERATING INCOME BEFORE TAX</i>	136,235	3	(47,057)	(1)
<i>Income tax expenses</i>	1,873	-	57,195	1
<i>NET INCOME</i>	138,108	3	10,138	-

CREATIVE SENSOR INC.

Balance Sheets

December 31, 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	358,093	9	203,271	6	Accounts payable	91,193	2	54,451	1
Financial assets at fair value through profit or loss - current	339,752	8	385,376	10	Accounts payable - related parties	945,461	23	692,956	19
Accounts receivable, net	956,595	23	857,394	23	Income tax payable	425	-	1,104	-
Other receivables - related parties	120,826	3	72,631	2	Accrued expenses	132,725	3	151,478	4
Other financial assets - current	10,152	-	6,161	-	Other current liabilities	37,597	1	31,067	1
Inventory	3,082	-	1,152	-	Total Current Liabilities	1,207,401	29	931,056	25
Other current assets	10,969	-	4,912	-					
Total Current Assets	1,799,469	43	1,530,897	41	OTHER LIABILITIES				
FUNDS AND INVESTMENTS					Accrued pension liabilities	267	-	1,087	-
Financial assets available for sale - non-current	252,205	6	43,917	1	Deferred income tax liability - non-current	-	-	10,170	-
Financial assets carried at cost - non-current	3,590	-	3,590	-	Other liabilities- other	4,478	-	-	-
Long-term equity investments accounted for under the equity method	2,055,656	50	2,099,142	56	Other liabilities, total	4,745	-	11,257	-
Total funds and investments	2,311,451	56	2,146,649	57	Total Liabilities	1,212,146	29	942,313	25
FIXED ASSETS					SHAREHOLDER INTERESTS				
Machinery & equipment	189,564	4	186,962	5	SHARE CAPITAL				
Office equipment	28,804	1	29,161	1	Share capital - common stock	1,270,000	30	1,300,000	35
Leasehold improvements	29,595	1	29,595	1	Additional paid-in capital				
Other equipment	5,815	-	5,655	-	Common stock share premium	537,462	13	537,462	14
Cost and revaluation increments	253,778	6	251,373	7	Conversion premium on convertible bonds	134,926	3	134,926	4
Less: accumulated depreciation	(203,244)	(5)	(184,619)	(5)	Treasury stock transactions	3,996	-	877	-
Unfinished construction & equipment prepayments	-	-	696	-	Retained earnings				
Fixed assets, net	50,534	1	67,450	2	Statutory capital reserve	245,856	6	244,842	7
OTHER ASSETS					Special reserve	39,847	1	39,847	1
Refundable deposits	2,620	-	2,620	-	Undistributed surplus	458,603	11	346,909	9
Deferred expenses	6,030	-	6,293	-	Equity Adjustments				
Deferred income tax assets - non-current	4,646	-	-	-	Unrealized gain or loss on financial instruments	81,548	2	(9,911)	-
Other assets - other	169	-	358	-	Cumulative translation adjustment	190,535	5	243,883	6
Other assets, total	13,465	-	9,271	-	Treasury Stock	-	-	(26,881)	(1)
TOTAL ASSETS	4,174,919	100	3,754,267	100	Total shareholder equity	2,962,773	71	2,811,954	75
					TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	4,174,919	100	3,754,267	100