

CREATIVE SENSOR INC.
Income Statement
For the Three month Periods ended March 31,2010 and 2009

	NTD THOUSANDS			
	2010	%	2009	%
<i>OPERATING REVENUES:</i>				
<i>Sales revenue</i>	1,247,920	100	571,484	102
<i>Sales return</i>	(5,350)	-	(10,610)	(2)
<i>Sales discounts and allowances</i>	(1,102)	-	(3)	-
<i>Net Sales</i>	1,241,468	100	560,871	100
<i>OPERATING COSTS</i>				
<i>Cost of goods sold</i>	(1,167,033)	(94)	(537,601)	(96)
<i>GROSS MARGIN</i>	74,435	6	23,270	4
<i>OPERATING EXPENSES</i>				
<i>Selling expenses</i>	(12,858)	(1)	(7,457)	(1)
<i>General and administrative expenses</i>	(16,029)	(1)	(10,274)	(2)
<i>R&D expenses</i>	(23,378)	(2)	(17,652)	(3)
<i>Total Operating Expenses</i>	(52,265)	(4)	(35,383)	(6)
<i>OPERATING INCOME</i>	22,170	2	(12,113)	(2)
<i>NON-OPERATING REVENUE AND GAINS</i>				
<i>Interest revenue</i>	140	-	304	-
<i>Investment income recognized under equity method</i>	30,618	3	-	-
<i>Foreign exchange gain</i>	-	-	4,398	1
<i>Gain on valuation of financial asset</i>	214	-	585	-
<i>Miscellaneous income</i>	3,031	-	19,545	3
<i>TOTAL NON-OPERATING REVENUE AND GAINS</i>	34,003	3	24,832	4
<i>NON-OPERATING EXPENSES AND LOSSES</i>				
<i>Interest expense</i>	(584)	-	(1,698)	(1)
<i>Losses on investment recognized by the equity method</i>	-	-	(46,419)	(8)
<i>Foreign exchange loss</i>	(1,308)	-	-	-
<i>Miscellaneous expenditures</i>	(73)	-	(80)	-
<i>TOTAL NON-OPERATING EXPENSES AND LOSSES</i>	(1,965)	-	(48,197)	(9)
<i>CONTINUING OPERATING INCOME BEFORE TAX</i>	54,208	5	(35,478)	(7)
<i>Income tax expenses(or benefit)</i>	(8,799)	(1)	4,324	1
<i>NET INCOME</i>	45,409	4	(31,154)	(6)

CREATIVE SENSOR INC.

Balance Sheets

March 31, 2010 and 2009

NTD THOUSANDS

	<u>2010</u>	%	<u>2009</u>	%		<u>2010</u>	%	<u>2009</u>	%
ASSETS					LIABILITIES AND OWNER'S EQUITY				
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents	349,031	9	182,493	5	Accounts payable	95,460	2	21,870	1
Financial assets at fair value through profit or loss - current	366,218	9	330,148	10	Accounts payable - related parties	746,844	19	382,007	11
Accounts receivable, net	745,518	19	501,977	15	Income tax payable	2,561	-	3,219	-
Other receivables - related parties	130,515	3	28,041	1	Accrued expenses	113,248	3	138,224	4
Other financial assets - current	15,573	1	13,718	-	Other current liabilities	46,112	1	23,071	1
Inventory	842	-	2,537	-	Total Current Liabilities	1,004,225	25	568,391	17
Other current assets	10,101	-	5,297	-					
Total Current Assets	1,617,798	41	1,064,211	31	OTHER LIABILITIES				
					Accrued pension liabilities	61	-	876	-
FUNDS AND INVESTMENTS					Deferred income tax liability - non-current	779	-	2,671	-
Financial assets available for sale - non-current	244,660	6	174,035	5	Other liabilities - other	6,340	-	-	-
Financial assets carried at cost - non-current	3,590	-	3,590	-	Other liabilities, total	7,180	-	3,547	-
Long-term equity investments accounted for under the equity method	2,074,261	52	2,122,023	62	Total Liabilities	1,011,405	25	571,938	17
Total funds and investments	2,322,511	58	2,299,648	67					
					SHAREHOLDER INTERESTS				
FIXED ASSETS					SHARE CAPITAL				
Machinery & equipment	189,564	5	187,666	5	Share capital - common stock	1,270,350	32	1,270,000	37
Office equipment	28,740	-	28,983	1	Additional paid-in capital				
Leasehold improvements	29,595	1	29,595	1	Common stock share premium	537,462	13	537,462	16
Other equipment	5,815	-	5,655	-	Conversion premium on convertible bonds	134,926	3	134,926	4
Cost and revaluation increments	253,714	6	251,899	7	Treasury stock transactions	3,996	-	3,996	-
Less: accumulated depreciation	(207,217)	(5)	(189,952)	(5)	Capital reserve from employee stock warrants	704	-	-	-
Unfinished construction & equipment prepayments	6,646	-	631	-	Retained earnings				
Fixed assets, net	53,143	1	62,578	2	Statutory capital reserve	245,855	6	244,842	7
					Special reserve	39,847	1	39,847	1
INTANGIBLE ASSETS					Undistributed surplus	504,013	13	315,755	9
OTHER ASSETS					Equity Adjustments				
Refundable deposits	2,620	-	2,620	-	Unrealized gain or loss on financial instruments	74,003	2	3,378	-
Deferred expenses	4,915	-	6,157	-	Cumulative translation adjustment	178,523	5	313,183	9
Other assets - other	97	-	113	-	Total shareholder equity	2,989,679	75	2,863,389	83
Other assets, total	7,632	-	8,890	-					
					TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	4,001,084	100	3,435,327	100
TOTAL ASSETS	4,001,084	100	3,435,327	100					