

Provided by: Spirox Corporation

Financial year: Yearly

Unit NT\$ thousand

Accounting Title	2004/09/30		2003/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and Cash Equivalents	794,095.00	13.92	613,937.00	18.61
Short-Term Investments	1,146,073.00	20.09	977,822.00	29.64
Notes Receivable	19,300.00	0.33	15,960.00	0.48
Accounts Receivable	2,014,292.00	35.32	631,937.00	19.15
Accounts Receivable – Related Parties	342,277.00	6.00	82,186.00	2.49
other financial assets-current	90,960.00	1.59	46,422.00	1.40
Inventories	127,779.00	2.24	77,121.00	2.33
Construction in Process	32,718.00	0.57	0.00	0.00
Other Prepayments	12,431.00	0.21	5,801.00	0.17
Other Current Assets	50,733.00	0.88	30,877.00	0.93
Current Assets	4,630,658.00	81.20	2,482,063.00	75.24
Funds and Long-Term Investments				
Funds	0.00	0.00	0.00	0.00
Long –Term Investments in Stocks	801,750.00	14.05	581,731.00	17.63
Long –Term Investments in Bonds	0.00	0.00	0.00	0.00
Long – Term Investments	801,750.00	14.05	581,731.00	17.63
Funds and Long-Term Investments	801,750.00	14.05	581,731.00	17.63
Fixed Assets				
Cost				
Buildings and Structures	87,943.00	1.54	84,343.00	2.55
Machinery and Equipment	163,292.00	2.86	112,745.00	3.41
Transportation Equipment	7,195.00	0.12	6,700.00	0.20
Office Equipment	26,021.00	0.45	20,986.00	0.63
Leasehold Improvements	8,985.00	0.15	17,491.00	0.53
Other Facilities	4,328.00	0.07	3,143.00	0.09
Fixed Assets Cost	297,764.00	5.22	245,408.00	7.43

Accumulated Depreciation	-95,181.00	-1.66	-81,019.00	-2.45
construction in process and prepayment for equipments	6,729.00	0.11	0.00	0.00
Fixed Assets (Net)	209,312.00	3.67	164,389.00	4.98
Intangible Assets				
Intangible Assets	0.00	0.00	7,430.00	0.22
Other Assets				
Guarantee Deposits Paid	19,039.00	0.33	7,070.00	0.21
Deferred Charges	35,461.00	0.62	37,174.00	1.12
deferred tax assets-noncurrent	6,358.00	0.11	18,153.00	0.55
Other Assets – Other	0.00	0.00	502.00	0.01
Other Assets	60,858.00	1.06	62,899.00	1.90
Assets	5,702,578.00	100.00	3,298,512.00	100.00
Liabilities and Stockholders' Equity				
Current Liabilities				
Notes Payable	0.00	0.00	855.00	0.02
Accounts Payable	2,396,324.00	42.02	726,448.00	22.02
Accounts Payable – Related Parties	10,173.00	0.17	8,578.00	0.26
Income Tax Payable	142,798.00	2.50	26,912.00	0.81
Accrued Expenses	98,586.00	1.72	50,727.00	1.53
Billings on Construction in Process	0.00	0.00	0.00	0.00
Long-Term Liabilities – Current Portion	251,621.00	4.41	0.00	0.00
Other Current Liabilities	116,031.00	2.03	36,701.00	1.11
Current Liabilities	3,015,533.00	52.88	850,221.00	25.77
Long-Term Liabilities				
Bonds Payable	0.00	0.00	293,985.00	8.91
noncurrent interest-bearing liabilities	0.00	0.00	293,985.00	8.91
Reserves				
Other Liabilities				
Pension Reserve / Accrued Pension Liability	26,154.00	0.45	27,329.00	0.82
Guarantee Deposits Received	72.00	0.00	0.00	0.00
Other Liabilities	26,226.00	0.45	27,329.00	0.82
Liabilities	3,041,759.00	53.34	1,171,535.00	35.51

Stockholders' Equity				
Common Stock	1,445,319.00	25.34	1,348,931.00	40.89
Capital Surplus				
Capital Surplus – Treasury Stock Transactions	34,608.00	0.60	33,041.00	1.00
Capital Surplus – Net Assets from Merger	78,174.00	1.37	78,174.00	2.36
Capital Surplus	112,782.00	1.97	111,215.00	3.37
Retained Earnings				
Legal Reserve	198,822.00	3.48	166,664.00	5.05
Unappropriated Retained Earnings	918,566.00	16.10	521,949.00	15.82
Retained Earnings	1,117,388.00	19.59	688,613.00	20.87
Cumulative Translation Adjustments	17,296.00	0.30	11,971.00	0.36
Net Loss Not Recognized As Pension Cost	0.00	0.00	-1,787.00	-0.05
	17,296.00	0.30	10,184.00	0.30
Treasury Stock	-31,966.00	-0.56	-31,966.00	-0.96
Stockholders' Equity	2,660,819.00	46.65	2,126,977.00	64.48

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Accounting Title	2004/09/30		2003/09/30	
	Amount	%	Amount	%
Operating Revenue	6,840,059.00	100.00	2,491,390.00	100.00
Operating Costs	5,745,404.00	83.99	1,964,121.00	78.83
Gross Profit (Loss) from Operations	1,094,655.00	16.00	527,269.00	21.16
Selling Expense	239,099.00	3.49	166,253.00	6.67
General and Administrative Expenses	105,341.00	1.54	60,492.00	2.42
Research and Development Expenses	68,120.00	0.99	43,482.00	1.74
Operating Expenses	412,560.00	6.03	270,227.00	10.84
Operating Income (Loss)	682,095.00	9.97	257,042.00	10.31
Non-Operating Income				
Interest Income	3,856.00	0.05	7,110.00	0.28
revenues from equity method investments	111,175.00	1.62	0.00	0.00
Investment Income	111,175.00	1.62	0.00	0.00
Gains on Sale of Fixed Assets	14,600.00	0.21	0.00	0.00
Gains on Sale of Investments	2,577.00	0.03	6,631.00	0.26
Gains on Exchange	1,277.00	0.01	0.00	0.00
Gains on Bad Debt Recoveries	0.00	0.00	12,518.00	0.50
Miscellaneous Income	8,304.00	0.12	6,315.00	0.25
nonoperating revenues and gains	141,789.00	2.07	32,574.00	1.30
Non-Operating Expenses				
Interest Expense	6,633.00	0.09	0.00	0.00
losses on equity method investments	0.00	0.00	49,414.00	1.98
Investment Losses	0.00	0.00	49,414.00	1.98
Losses on Exchange	0.00	0.00	7,228.00	0.29
Losses on Inventory Valuation Loss and Obsolescence	0.00	0.00	4,800.00	0.19
Miscellaneous Disbursements	908.00	0.01	11.00	0.00
nonoperating expenses and losses	7,541.00	0.11	61,453.00	2.46
Income from Continuing Operations before Income Tax	816,343.00	11.93	228,163.00	9.15
income tax expense(benefit)	178,066.00	2.60	54,511.00	2.18

Income from Continuing Operations	638,277.00	9.33	173,652.00	6.97
Income (Loss) from Discontinued Operatio				
Net Income (Loss)	638,277.00	9.33	173,652.00	6.97
Primary Earnings per Share				
Earnings per Share of Common stock	4.44	0.00	1.25	0.00
Full-diluted Earnings per Share				
Full-diluted Earnings per Share	4.19	0.00	1.23	0.00
Simple Earnings per Share				