

Provided by: Spirox Corporation

Financial year: Yearly

Unit NT\$ thousand

Accounting Title	2005/03/31		2004/03/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and Cash Equivalents	767,616.00	14.38	869,104.00	17.61
Short-Term Investments	1,042,822.00	19.53	1,066,524.00	21.61
Notes Receivable	3,697.00	0.06	17,450.00	0.35
Accounts Receivable	1,529,729.00	28.65	1,603,318.00	32.49
Accounts Receivable – Related Parties	60,114.00	1.12	208,744.00	4.23
other financial assets-current	25,877.00	0.48	45,011.00	0.91
Inventories	95,745.00	1.79	57,504.00	1.16
Construction in Process	35,882.00	0.67	1,126.00	0.02
Other Prepayments	14,014.00	0.26	10,496.00	0.21
Other Current Assets	34,836.00	0.65	50,600.00	1.02
Current Assets	3,610,332.00	67.63	3,929,877.00	79.65
Funds and Long-Term Investments				
Funds	0.00	0.00	0.00	0.00
Long –Term Investments in Stocks	895,762.00	16.78	715,034.00	14.49
Long –Term Investments in Bonds	0.00	0.00	0.00	0.00
Prepayments for Long-Term Investments in Stocks	0.00	0.00	84,474.00	1.71
Long – Term Investments	895,762.00	16.78	799,508.00	16.20
Funds and Long-Term Investments	895,762.00	16.78	799,508.00	16.20
Fixed Assets				
Cost				
Land	358,581.00	6.71	0.00	0.00
Buildings and Structures	289,047.00	5.41	84,343.00	1.70
Machinery and Equipment	191,534.00	3.58	115,713.00	2.34
Transportation Equipment	7,195.00	0.13	6,700.00	0.13
Office Equipment	28,432.00	0.53	22,782.00	0.46
Leasehold Improvements	8,985.00	0.16	17,491.00	0.35

Other Facilities	4,328.00	0.08	3,477.00	0.07
Fixed Assets Cost	888,102.00	16.63	250,506.00	5.07
Accumulated Depreciation	-121,850.00	-2.28	-100,485.00	-2.03
construction in process and prepayment for equipments	7,711.00	0.14	12,646.00	0.25
Fixed Assets (Net)	773,963.00	14.49	162,667.00	3.29
Intangible Assets				
Deferred Pension Cost	3,484.00	0.06	0.00	0.00
Intangible Assets	3,484.00	0.06	0.00	0.00
Other Assets				
Guarantee Deposits Paid	17,730.00	0.33	8,008.00	0.16
Deferred Charges	36,719.00	0.68	23,882.00	0.48
deferred tax assets-noncurrent	0.00	0.00	9,555.00	0.19
Other Assets	54,449.00	1.02	41,445.00	0.84
Assets	5,337,990.00	100.00	4,933,497.00	100.00
Liabilities and Stockholders' Equity				
Current Liabilities				
Accounts Payable	1,499,006.00	28.08	1,915,857.00	38.83
Accounts Payable – Related Parties	8,618.00	0.16	8,355.00	0.16
Income Tax Payable	188,516.00	3.53	87,058.00	1.76
Accrued Expenses	66,075.00	1.23	73,824.00	1.49
Billings on Construction in Process	22.00	0.00	17,421.00	0.35
Long-Term Liabilities – Current Portion	151,167.00	2.83	0.00	0.00
Other Current Liabilities	48,682.00	0.91	77,252.00	1.56
Current Liabilities	1,962,086.00	36.75	2,179,767.00	44.18
Long-Term Liabilities				
Bonds Payable	0.00	0.00	247,256.00	5.01
Long-Term Borrowings	346,989.00	6.50	0.00	0.00
noncurrent interest-bearing liabilities	346,989.00	6.50	247,256.00	5.01
Reserves				
Other Liabilities				
Pension Reserve / Accrued Pension Liability	32,263.00	0.60	22,279.00	0.45
Guarantee Deposits Received	2,274.00	0.04	71.00	0.00
Deferred Income Tax	19,919.00	0.37	0.00	0.00

Other Liabilities	54,456.00	1.02	22,350.00	0.45
Liabilities	2,363,531.00	44.27	2,449,373.00	49.64
Stockholders' Equity				
Common Stock	1,466,709.00	27.47	1,348,931.00	27.34
Advance Receipts for Common Stock	12,150.00	0.22	0.00	0.00
Capital Surplus				
Additional Paid-In Capital	15,961.00	0.29	0.00	0.00
Capital Surplus – Treasury Stock Transactions	34,608.00	0.64	33,074.00	0.67
Capital Surplus – Net Assets from Merger	78,174.00	1.46	78,174.00	1.58
Capital Surplus	128,743.00	2.41	111,248.00	2.25
Retained Earnings				
Legal Reserve	198,822.00	3.72	166,664.00	3.37
Unappropriated Retained Earnings	1,213,662.00	22.73	881,572.00	17.86
Retained Earnings	1,412,484.00	26.46	1,048,236.00	21.24
Cumulative Translation Adjustments	-13,661.00	-0.25	7,675.00	0.15
	-13,661.00	-0.25	7,675.00	0.15
Treasury Stock	-31,966.00	-0.59	-31,966.00	-0.64
Stockholders' Equity	2,974,459.00	55.72	2,484,124.00	50.35

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Accounting Title	2005/03/31		2004/03/31	
	Amount	%	Amount	%
Operating Revenue	1,551,342.00	100.00	2,166,353.00	100.00
Operating Costs	1,271,922.00	81.98	1,834,307.00	84.67
Gross Profit (Loss) from Operations	279,420.00	18.01	332,046.00	15.32
Selling Expense	67,974.00	4.38	80,211.00	3.70
General and Administrative Expenses	28,349.00	1.82	29,739.00	1.37
Research and Development Expenses	20,885.00	1.34	21,883.00	1.01
Operating Expenses	117,208.00	7.55	131,833.00	6.08
Operating Income (Loss)	162,212.00	10.45	200,213.00	9.24
Non-Operating Income				
Interest Income	1,930.00	0.12	1,202.00	0.05
revenues from equity method investments	55,567.00	3.58	66,088.00	3.05
Investment Income	55,567.00	3.58	66,088.00	3.05
Gains on Sale of Investments	2,125.00	0.13	124.00	0.00
Miscellaneous Income	4,385.00	0.28	5,794.00	0.26
nonoperating revenues and gains	64,007.00	4.12	73,208.00	3.37
Non-Operating Expenses				
Interest Expense	3,285.00	0.21	2,223.00	0.10
Losses on Exchange	2,529.00	0.16	5,464.00	0.25
Miscellaneous Disbursements	0.00	0.00	487.00	0.02
nonoperating expenses and losses	5,814.00	0.37	8,174.00	0.37
Income from Continuing Operations before Income Tax	220,405.00	14.20	265,247.00	12.24
income tax expense(benefit)	42,981.00	2.77	53,554.00	2.47
Income from Continuing Operations	177,424.00	11.43	211,693.00	9.77
Income (Loss) from Discontinued Operatio				
Net Income (Loss)	177,424.00	11.43	211,693.00	9.77
Primary Earnings per Share				
Earnings per Share of Common stock	1.21	0.00	1.58	0.00
Full-diluted Earnings per Share				
Simple Earnings per Share				