

Financial Statement Balance Sheet

Provided by: Spirox Corporation

Financial year: Yearly

Unit NT\$ thousand

Accounting Title	2006/09/30		2005/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and Cash Eq	1,138,742.00	16.75	1,154,883.00	19.55
	992,120.00	14.60	957,145.00	16.20
Notes Receivable	4,810.00	0.07	10,610.00	0.17
Accounts Receivable	1,659,620.00	24.42	1,583,911.00	26.81
Accounts Receivable – Related Parties	236,308.00	3.47	43,992.00	0.74
other financial assets-current	35,448.00	0.52	53,387.00	0.90
Inventories	143,544.00	2.11	151,917.00	2.57
Construction in Process	982.00	0.01	34,972.00	0.59
Other Prepayments	73,218.00	1.07	51,792.00	0.87
Other Current Assets	46,036.00	0.67	52,018.00	0.88
Current Assets	4,330,828.00	63.73	4,094,627.00	69.33
Funds and Investments				
equity method investments	1,639,326.00	24.12	929,163.00	15.73
Long – Term Investments	1,639,326.00	24.12	929,163.00	15.73
Funds and Long-Term Investments	1,639,326.00	24.12	929,163.00	15.73
Fixed Assets				
Cost				
Land	356,955.00	5.25	356,955.00	6.04
Buildings and Structures	288,213.00	4.24	288,213.00	4.88
Machinery and Equipment	227,633.00	3.34	219,036.00	3.70

Transportation Equipment	7,240.00	0.10	7,195.00	0.12
Office Equipment	22,869.00	0.33	22,763.00	0.38
Other Facilities	4,328.00	0.06	4,328.00	0.07
Fixed Assets Cost	907,238.00	13.35	898,490.00	15.21
Accumulated Depreciation	-182,924.00	-2.69	-133,899.00	-2.26
construction in process and prepayment for equipments	591.00	0.00	4,402.00	0.07
Fixed Assets (Net)	724,905.00	10.66	768,993.00	13.02
Intangible Assets				
OtherAssets				
Guarantee Deposits Paid	8,620.00	0.12	8,365.00	0.14
Deferred Charges	91,529.00	1.34	104,571.00	1.77
Other Assets	100,149.00	1.47	112,936.00	1.91
Assets	6,795,208.00	100.00	5,905,719.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Accounts Payable	1,864,129.00	27.43	1,885,275.00	31.92
Accounts Payable – Related Parties	140,771.00	2.07	18,495.00	0.31
Accrued Expenses	95,585.00	1.40	86,174.00	1.45
Other Payables	415,401.00	6.11	411,167.00	6.96
Billings on Construction in Process	0.00	0.00	4,608.00	0.07
Long-Term Liabilities – Current Portion	24,933.00	0.36	72,239.00	1.22
Other Current Liabilities	88,676.00	1.30	110,533.00	1.87
Current Liabilities	2,629,495.00	38.69	2,588,491.00	43.83
Long term Liabilities				
Long-Term Borrowings	309,589.00	4.55	334,522.00	5.66
	309,589.00	4.55	334,522.00	5.66
Reserves				
Other Liabilities				

Pension Reserve / Accrued Pension Liability	33,576.00	0.49	30,787.00	0.52
Guarantee Deposits Received	11.00	0.00	729.00	0.01
Deferred Income Tax	46,368.00	0.68	40,977.00	0.69
Other Liabilities	79,955.00	1.17	72,493.00	1.22
Liabilities	3,019,039.00	44.42	2,995,506.00	50.72
Stockholders' Equity				
Capital				
Common Stock	1,823,039.00	26.82	1,615,788.00	27.35
Advance Receipts for Common Stock	350.00	0.00	1,790.00	0.03
Capital Surplus				
Additional Paid-In Capital	40,185.00	0.59	20,532.00	0.34
Capital Surplus – Treasury Stock Transactions	36,844.00	0.54	34,608.00	0.58
Capital Surplus – Long-Term Equity Investments	1,616.00	0.02	0.00	0.00
Capital Surplus – Net Assets from Merger	78,174.00	1.15	78,174.00	1.32
Capital Surplus	156,819.00	2.30	133,314.00	2.25
Retained Earnings				
Legal Reserve	338,746.00	4.98	275,342.00	4.66
Special Reserve	936.00	0.01	7,969.00	0.13
Unappropriated Retained Earnings	880,299.00	12.95	895,197.00	15.15
Retained Earnings	1,219,981.00	17.95	1,178,508.00	19.95
Stockholders' Equity and Other adjustmen				
Cumulative Translation Adjustments	19,584.00	0.28	12,779.00	0.21
	588,362.00	8.65	0.00	0.00
	607,946.00	8.94	12,779.00	0.21
Treasury Stock	-31,966.00	-0.47	-31,966.00	-0.54
Stockholders' Equity	3,776,169.00	55.57	2,910,213.00	49.27
	1,005,198.00	14.79	939,837.00	15.91

Financial Statement Income Statement

Provided by: Spirox Corporation

Financial year: Yearly

Unit NT\$ thousand

Accounting Title	2006/09/30		2005/09/30	
	Amount	%	Amount	%
Operating Revenue	4,669,067.00	100.00	4,576,273.00	100.00
Operating Costs	3,906,489.00	83.66	3,743,673.00	81.80
Gross Profit (Loss) from Operations	762,578.00	16.33	832,600.00	18.19
Selling Expense	243,793.00	5.22	229,320.00	5.01
General and Administrative Expenses	79,361.00	1.69	86,122.00	1.88
Research and Development Expenses	65,424.00	1.40	63,555.00	1.38
Operating Expenses	388,578.00	8.32	378,997.00	8.28
Operating Income (Loss)	374,000.00	8.01	453,603.00	9.91
Non-Operating Income				
Interest Income	11,481.00	0.24	5,991.00	0.13
revenues from equity method investments	139,332.00	2.98	149,528.00	3.26
Investment Income	139,332.00	2.98	149,528.00	3.26
Gains on Sale of Fixed Assets	8,069.00	0.17	148.00	0.00
Gains on Sale of Investments	1,205.00	0.02	14,771.00	0.32
Gains on Exchange	2,979.00	0.06	12,695.00	0.27
Gains on Bad Debt Recoveries	9,068.00	0.19	0.00	0.00
Gains on Inventory Value Recoveries	2,710.00	0.05	0.00	0.00
	5,887.00	0.12	0.00	0.00
Miscellaneous Income	11,659.00	0.24	11,772.00	0.25
nonoperating revenues and gains	192,390.00	4.12	194,905.00	4.25
Non-Operating Expenses				
Interest Expense	7,929.00	0.16	8,648.00	0.18

Losses on Sale of Fixed Assets	235.00	0.00	0.00	0.00
Losses on Physical Inventory	16.00	0.00	0.00	0.00
Losses on Inventory Valuation Loss and Obsolescence	0.00	0.00	15,756.00	0.34
Miscellaneous Disbursements	9,117.00	0.19	268.00	0.00
nonoperating expenses and losses	17,297.00	0.37	24,672.00	0.53
Income from Continuing Operations before Income Tax	549,093.00	11.76	623,836.00	13.63
income tax expense(benefit)	70,079.00	1.50	136,582.00	2.98
Income from Continuing Operations	479,014.00	10.25	487,254.00	10.64
Net Income (Loss)	479,014.00	10.25	487,254.00	10.64
Primary Earnings per Share				
Earnings per Share of Common stock	2.66	0.00	2.76	0.00
Diluted earnings per share				