

**Financial Statement - Balance Sheet**

Provided by: Spirox Corporation

Financial year: Yearly

Unit NT\$ thousand

Accounting Title	2007/06/30		2006/06/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	1,622,966.00	21.89	1,088,880.00	16.72
Financial assets measured at fair value through profit or loss - current	779,973.00	10.52	744,050.00	11.43
Notes receivable - net	7,344.00	0.09	2,349.00	0.03
Accounts receivable - net	1,570,182.00	21.18	2,001,351.00	30.74
Accounts receivable - related parties - net	104,612.00	1.41	144,432.00	2.21
Other financial assets - current	6,415.00	0.08	4,240.00	0.06
Inventories	134,108.00	1.80	112,738.00	1.73
Construction in process (for construction contracting business)	0.00	0.00	7,339.00	0.11
Other prepayments	79,537.00	1.07	38,819.00	0.59
Other current assets	60,488.00	0.81	55,488.00	0.85
Current assets	4,365,625.00	58.90	4,199,686.00	64.51
Funds and Investments				
Funds	0.00	0.00	0.00	0.00
Equity investments under equity method	2,241,204.00	30.23	1,458,193.00	22.40
Investments	2,241,204.00	30.23	1,458,193.00	22.40
Funds and long-term investments	2,241,204.00	30.23	1,458,193.00	22.40
Fixed Assets				
Cost				
Land	356,956.00	4.81	356,956.00	5.48
Buildings and structures	288,213.00	3.88	288,213.00	4.42
Machinery and equipment	204,313.00	2.75	230,485.00	3.54
Transportation equipment	540.00	0.00	7,195.00	0.11
Office equipment	23,787.00	0.32	21,970.00	0.33
Leasehold improvements	0.00	0.00	0.00	0.00

Other facilities	4,328.00	0.05	4,328.00	0.06
Fixed assets cost	878,137.00	11.84	909,147.00	13.96
Accumulated depreciation	-170,928.00	-2.30	-169,628.00	-2.60
Construction in process and prepayment for equipments	3,217.00	0.04	400.00	0.00
Fixed assets	710,426.00	9.58	739,919.00	11.36
Intangible Assets				
OtherAssets				
Guarantee deposits paid	8,232.00	0.11	8,786.00	0.13
Deferred charges	86,284.00	1.16	102,642.00	1.57
Other assets	94,516.00	1.27	111,428.00	1.71
Assets	7,411,771.00	100.00	6,509,226.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Accounts payable	1,840,748.00	24.83	1,803,684.00	27.70
Accounts payable - related parties	129,939.00	1.75	188,810.00	2.90
Income tax payable	79,955.00	1.07	54,023.00	0.82
Accrued expenses	71,687.00	0.96	98,812.00	1.51
Other payables	435,459.00	5.87	415,400.00	6.38
Billings on construction in process (for construction contracting business)	0.00	0.00	7,218.00	0.11
Long-term liabilities - current portion	24,933.00	0.33	73,429.00	1.12
Other current liabilities	94,692.00	1.27	93,329.00	1.43
Current liabilities	2,677,413.00	36.12	2,734,705.00	42.01
Long term Liabilities				
Bonds payable	0.00	0.00	0.00	0.00
Long-term borrowings	290,889.00	3.92	315,822.00	4.85
Long-term liabilities	290,889.00	3.92	315,822.00	4.85
Reserves				
Other Liabilities				
Pension reserve / accrued pension liability	34,900.00	0.47	33,579.00	0.51
Guarantee deposits received	0.00	0.00	64.00	0.00
Deferred income tax liabilities	57,619.00	0.77	62,043.00	0.95

Other liabilities - other	3,000.00	0.04	0.00	0.00
Other liabilities	95,519.00	1.28	95,686.00	1.47
Liabilities	3,063,821.00	41.33	3,146,213.00	48.33
Stockholders' Equity				
Capital				
Common stock	1,840,449.00	24.83	1,641,748.00	25.22
Advance receipts for common stock	2,650.00	0.03	12,360.00	0.18
Stock dividend to be distributed	98,737.00	1.33	168,931.00	2.59
Capital Surplus				
Capital surplus - additional paid-in capital	36,984.00	0.49	40,265.00	0.61
Capital surplus - treasury stock transactions	38,992.00	0.52	36,844.00	0.56
Capital surplus - long-term equity investments	0.00	0.00	1,616.00	0.02
Capital surplus - premium from merger	78,174.00	1.05	78,174.00	1.20
Capital surplus	154,150.00	2.07	156,899.00	2.41
Retained Earnings				
Legal reserve	395,602.00	5.33	338,746.00	5.20
Special reserve	3,921.00	0.05	936.00	0.01
Unappropriated retained earnings	824,924.00	11.12	751,650.00	11.54
Retained earnings	1,224,447.00	16.52	1,091,332.00	16.76
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	16,840.00	0.22	3,699.00	0.05
Unrealized gains (losses) on financial instruments	1,042,643.00	14.06	320,010.00	4.91
Equity adjustments	1,059,483.00	14.29	323,709.00	4.97
Treasury stock	-31,966.00	-0.43	-31,966.00	-0.49
Stockholders' equity	4,347,950.00	58.66	3,363,013.00	51.66
Number of treasury stock acquired by the company and subsidiaries (unit: share)	1,005,197.00	13.56	939,837.00	14.43
	265,000.00	3.57	1,236,000.00	18.98

**Financial Statement - Income Statement**

Provided by: Spirox Corporation

Financial year: Yearly

Unit NT\$ thousand

Accounting Title	2007/06/30		2006/06/30	
	Amount	%	Amount	%
Operating income	3,519,379.00	100.00	3,016,853.00	100.00
Operating costs	2,968,452.00	84.34	2,524,537.00	83.68
Gross profit (loss) from operations	550,927.00	15.65	492,316.00	16.31
Unrealized gains on intercompany transactions	3,000.00	0.08	0.00	0.00
Selling expense	179,230.00	5.09	164,133.00	5.44
General and administrative expenses	45,462.00	1.29	56,126.00	1.86
Research and development expenses	31,338.00	0.89	48,115.00	1.59
Operating expenses	256,030.00	7.27	268,374.00	8.89
Operating income (loss)	291,897.00	8.29	223,942.00	7.42
<b>Non-Operating Income</b>				
Interest income	16,470.00	0.46	8,667.00	0.28
Inome from long-term equity investments under the equity method	221,255.00	6.28	173,736.00	5.75
Investment income	221,255.00	6.28	173,736.00	5.75
Gains on disposal of fixed assets	22,916.00	0.65	2,099.00	0.06
Gains on sale of investments	916.00	0.02	442.00	0.01
Reversal of provision for bad debts	0.00	0.00	10,566.00	0.35
Revaluation gain on financial assets	4,347.00	0.12	3,668.00	0.12
Miscellaneous income	5,874.00	0.16	6,948.00	0.23
Non-operating revenues and gains	271,778.00	7.72	206,126.00	6.83
<b>Non-Operating Expenses</b>				
Interest expense	5,013.00	0.14	5,454.00	0.18
Loss on physical inventory	639.00	0.01	16.00	0.00
Foreign exchange losses	592.00	0.01	10,522.00	0.34
Loss on inventory valuation and obsolescence	9,710.00	0.27	196.00	0.00
Miscellaneous disbursements	41.00	0.00	9,009.00	0.29

Non-operating expenses and losses	15,995.00	0.45	25,197.00	0.83
Income from continuing operations before income tax	547,680.00	15.56	404,871.00	13.42
Income tax expense (benefit)	98,525.00	2.79	54,508.00	1.80
Income from continuing operations	449,155.00	12.76	350,363.00	11.61
Net income (loss)	449,155.00	12.76	350,363.00	11.61
Primary Earnings per Share				
Primary earnings per share	2.46	0.00	1.96	0.00
Diluted earnings per share				