

Financial Statement – Balance Sheet

Provided by: CHIPSIP TECHNOLOGY CO.,LTD

Financial year: Yearly

Unit : NTS thousand

Accounting Title	2009/12/31		2008/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	213,353.00	26.10	438,418.00	50.92
Accounts receivable - net	3,594.00	0.43	18,978.00	2.20
Other financial assets - current	510.00	0.06	3,401.00	0.39
Inventories	405,104.00	49.57	224,752.00	26.10
Other prepayments	7,368.00	0.90	1,510.00	0.17
Other current assets	27,617.00	3.37	24,501.00	2.84
Current assets	657,546.00	80.46	711,560.00	82.64
Funds and Investments				
Fixed Assets				
Cost				
Land	57,452.00	7.03	57,452.00	6.67
Buildings and structures	45,561.00	5.57	44,953.00	5.22
Machinery and equipment	59,587.00	7.29	25,082.00	2.91
Office equipment	3,660.00	0.44	3,034.00	0.35
Fixed assets cost	166,260.00	20.34	130,521.00	15.16
Accumulated depreciation	-22,888.00	-2.80	-9,822.00	-1.14
Construction in process and prepayment for equipments	0.00	0.00	10,185.00	1.18
Fixed assets	143,372.00	17.54	130,884.00	15.20
Intangible Assets				
Computer software cost	13,679.00	1.67	16,329.00	1.89

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OtherAssets				
Guarantee deposits paid	2,038.00	0.24	2,039.00	0.23
Other assets - other	505.00	0.06	131.00	0.01
Other assets	2,543.00	0.31	2,170.00	0.25
Assets	817,140.00	100.00	860,943.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	735.00	0.08	4,234.00	0.49
Accounts payable	114,920.00	14.06	76,680.00	8.90
Income tax payable	0.00	0.00	20,756.00	2.41
Accrued expenses	21,102.00	2.58	53,430.00	6.20
Advance receipts	2,076.00	0.25	16,957.00	1.96
Long-term liabilities - current portion	4,108.00	0.50	3,996.00	0.46
Other current liabilities	4,407.00	0.53	1,052.00	0.12
Current liabilities	147,348.00	18.03	177,105.00	20.57
Long term Liabilities				
Long-term borrowings	55,094.00	6.74	59,227.00	6.87
Long-term liabilities	55,094.00	6.74	59,227.00	6.87
Reserves				
Other Liabilities				
Liabilities	202,442.00	24.77	236,332.00	27.45
Stockholders' Equity				
Capital				
Common stock	350,520.00	42.89	294,400.00	34.19
Capital Surplus				
Capital surplus	182,280.00	22.30	169,039.00	19.63
Retained Earnings				
Legal reserve	16,117.00	1.97	0.00	0.00
Unappropriated retained earnings	65,781.00	8.05	161,172.00	18.72

Retained earnings	81,898.00	10.02	161,172.00	18.72
Stockholders' Equity and Other adjustmen				
Stockholders' equity	614,698.00	75.22	624,611.00	72.54
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00