

Financial Statement — Balance Sheet

Provided by: CHIN FONG MACHINE INDUSTRIAL CO., LTD.
Financial year: Yearly
Unit : NT\$ thousand

Accounting Title	2009/12/31		2008/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	209,870.00	4.40	75,661.00	1.37
Notes receivable - net	17,411.00	0.36	89,116.00	1.62
Notes receivable - related parties - net	1,778.00	0.03	85.00	0.00
Accounts receivable - net	168,987.00	3.55	168,062.00	3.06
Accounts receivable - related parties - net	61,947.00	1.30	189,754.00	3.45
Other receivables - related parties	63,866.00	1.34	9,347.00	0.17
Inventories	880,254.00	18.49	1,329,811.00	24.22
Other current assets	246,108.00	5.17	244,074.00	4.44
Current assets	1,650,221.00	34.66	2,105,910.00	38.36
Funds and Investments				
Equity investments under equity method	1,139,691.00	23.94	1,266,042.00	23.06
Investments	1,139,691.00	23.94	1,266,042.00	23.06
Funds and long-term investments	1,139,691.00	23.94	1,266,042.00	23.06
Fixed Assets				
Cost				
Land	220,139.00	4.62	220,139.00	4.01
Buildings and structures	1,187,781.00	24.95	1,186,610.00	21.61
Machinery and equipment	1,376,321.00	28.91	1,410,425.00	25.69
Transportation equipment	21,002.00	0.44	22,127.00	0.40
Office equipment	56,161.00	1.17	55,856.00	1.01
Other facilities	36,177.00	0.76	35,824.00	0.65
Revaluation increment	187,711.00	3.94	187,711.00	3.41
Cost and revaluation increment	3,085,292.00	64.81	3,118,692.00	56.82
Accumulated depreciation	-1,210,241.00	-25.42	-1,130,757.00	-20.60
Construction in process and prepayment for equipments	29,901.00	0.62	68,993.00	1.25
Fixed assets	1,904,952.00	40.01	2,056,928.00	37.47
Intangible Assets				
Deferred pension cost	14,731.00	0.30	12,520.00	0.22
Intangible assets	14,731.00	0.30	12,520.00	0.22
Other Assets				
Guarantee deposits paid	5,684.00	0.11	2,153.00	0.03
Other assets - other	44,772.00	0.94	45,159.00	0.82
Other assets	50,456.00	1.05	47,312.00	0.86
Assets	4,760,051.00	100.00	5,488,712.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Short-term borrowings	433,000.00	9.09	528,367.00	9.62
Short-term notes and bills payable	20,000.00	0.42	20,000.00	0.36
Notes payable	60,356.00	1.26	217,457.00	3.96
Notes payable - related parties	2,664.00	0.05	20,612.00	0.37
Accounts payable	139,115.00	2.92	115,396.00	2.10
Accounts payable - related parties	8,980.00	0.18	29,713.00	0.54

Income tax payable	49,612.00	1.04	39,091.00	0.71
Accrued expenses	198,271.00	4.16	246,531.00	4.49
Other payables	0.00	0.00	21,316.00	0.38
Advance receipts	84,615.00	1.77	166,589.00	3.03
Long-term liabilities - current portion	263,899.00	5.54	282,814.00	5.15
Other current liabilities	43,452.00	0.91	90,112.00	1.64
Current liabilities	1,303,964.00	27.39	1,777,998.00	32.39
Long term Liabilities				
Long-term borrowings	477,778.00	10.03	584,885.00	10.65
Long-term notes and accounts payable - related parties	111,436.00	2.34	239,334.00	4.36
Long-term liabilities	589,214.00	12.37	824,219.00	15.01
Reserves				
Reserve for land revaluation increment tax	58,772.00	1.23	58,772.00	1.07
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Other Liabilities				
Pension reserve / accrued pension liability	73,791.00	1.55	82,919.00	1.51
Deferred income tax liabilities	36,277.00	0.76	57,664.00	1.05
Other liabilities - other	1,973.00	0.04	0.00	0.00
Other liabilities	112,041.00	2.35	140,583.00	2.56
Liabilities	2,063,991.00	43.36	2,801,572.00	51.04
Stockholders' Equity				
Capital				
Common stock	1,709,334.00	35.90	1,709,334.00	31.14
Capital Surplus				
Capital surplus - additional paid-in capital	142,050.00	2.98	142,050.00	2.58
Capital surplus - employee stock option	3,104.00	0.06	3,104.00	0.05
Capital surplus	145,154.00	3.04	145,154.00	2.64
Retained Earnings				
Legal reserve	83,656.00	1.75	64,406.00	1.17
Unappropriated retained earnings	538,919.00	11.32	519,969.00	9.47
Retained earnings	622,575.00	13.07	584,375.00	10.64
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	106,930.00	2.24	131,582.00	2.39
Net loss not recognized as pension cost	-4,628.00	-0.09	0.00	0.00
Unrealized Revaluation Increment	116,695.00	2.45	116,695.00	2.12
Equity adjustments	218,997.00	4.60	248,277.00	4.52
Stockholders' equity	2,696,060.00	56.63	2,687,140.00	48.95
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