

Financial Statement — Income Statement

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

| Accounting Title | 2009/12/31 | | 2008/12/31 | |
|--|--------------|--------|--------------|--------|
| | Amount | % | Amount | % |
| Sales | 1,342,725.00 | 100.82 | 2,693,074.00 | 100.56 |
| Sales returns | 9,415.00 | 0.70 | 12,294.00 | 0.45 |
| Sales discounts and allowances | 1,619.00 | 0.12 | 2,888.00 | 0.10 |
| Sales | 1,331,691.00 | 100.00 | 2,677,892.00 | 100.00 |
| Operating income | 1,331,691.00 | 100.00 | 2,677,892.00 | 100.00 |
| Operating costs | 1,059,946.00 | 79.59 | 2,010,936.00 | 75.09 |
| Gross profit (loss) from operations | 271,745.00 | 20.40 | 666,956.00 | 24.90 |
| Realized gains on intercompany transactions | -4,864.00 | -0.36 | -1,518.00 | -0.05 |
| Selling expense | 161,097.00 | 12.09 | 275,478.00 | 10.28 |
| General and administrative expenses | 66,210.00 | 4.97 | 86,119.00 | 3.21 |
| Research and development expenses | 22,165.00 | 1.66 | 65,393.00 | 2.44 |
| Operating expenses | 249,472.00 | 18.73 | 426,990.00 | 15.94 |
| Operating income (loss) | 17,409.00 | 1.30 | 238,448.00 | 8.90 |
| Non-Operating Income | | | | |
| Interest income | 3,721.00 | 0.27 | 1,461.00 | 0.05 |
| Income from long-term equity investments under the equity method | 27,301.00 | 2.05 | 131,510.00 | 4.91 |
| Investment income | 27,301.00 | 2.05 | 131,510.00 | 4.91 |
| Gains on disposal of fixed assets | 8,504.00 | 0.63 | 674.00 | 0.02 |
| Reversal of provision for bad debts | 3,667.00 | 0.27 | 0.00 | 0.00 |
| Reversal of impairment loss on assets | 17,988.00 | 1.35 | 0.00 | 0.00 |
| Revaluation gain on financial assets | 0.00 | 0.00 | 1,941.00 | 0.07 |
| Miscellaneous income | 27,425.00 | 2.05 | 30,880.00 | 1.15 |
| Non-operating revenues and gains | 88,606.00 | 6.65 | 166,466.00 | 6.21 |
| Non-Operating Expenses | | | | |
| Interest expense | 39,676.00 | 2.97 | 63,547.00 | 2.37 |
| Foreign exchange losses | 0.00 | 0.00 | 8,770.00 | 0.32 |
| Miscellaneous disbursements | 5,279.00 | 0.39 | 36,597.00 | 1.36 |
| Non-operating expenses and losses | 44,955.00 | 3.37 | 108,914.00 | 4.06 |
| Income from continuing operations before income tax | 61,060.00 | 4.58 | 296,000.00 | 11.05 |
| Income tax expense (benefit) | 22,860.00 | 1.71 | 103,501.00 | 3.86 |
| Income from continuing operations | 38,200.00 | 2.86 | 192,499.00 | 7.18 |
| Net income (loss) | 38,200.00 | 2.86 | 192,499.00 | 7.18 |
| Primary Earnings per Share | | | | |
| Primary earnings per share | 0.22 | 0.00 | 1.27 | 0.00 |
| Diluted earnings per share | | | | |
| Diluted earnings per share | 0.22 | 0.00 | 1.27 | 0.00 |