

Financial Statement – Balance Sheet

Provided by : USI CORPORATION

Financial year : Yearly

Unit : NT\$ thousand

| Accounting Title | 2008/09/30 | | 2007/09/30 | |
|--|--------------|-------|--------------|-------|
| | Amount | % | Amount | % |
| Assets | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | 1,935,910.00 | 12.84 | 2,429,352.00 | 14.40 |
| Financial assets measured at fair value through profit or loss - current | 452,432.00 | 3.00 | 1,367,866.00 | 8.11 |
| Available-for-sale financial assets - current | 99,742.00 | 0.66 | 216,460.00 | 1.28 |
| Held-to-maturity financial assets - current | 0.00 | 0.00 | 74,814.00 | 0.44 |
| Notes receivable - net | 118,593.00 | 0.78 | 512,404.00 | 3.03 |
| Accounts receivable - net | 487,582.00 | 3.23 | 124,798.00 | 0.74 |
| Accounts receivable - related parties - net | 141,559.00 | 0.93 | 47,437.00 | 0.28 |
| Other receivables | 71,792.00 | 0.47 | 189,381.00 | 1.12 |
| Other receivables - related parties | 23,093.00 | 0.15 | 1,466,729.00 | 8.69 |
| Inventories | 2,033,796.00 | 13.49 | 321,948.00 | 1.90 |
| Other current assets | 417,687.00 | 2.77 | 6,751,189.00 | 40.04 |
| Current assets | 5,782,186.00 | 38.35 | | |
| Funds and Investments | | | 1,435,046.00 | 8.51 |
| Financial assets measured at fair value through profit or loss - non current | 44,928.00 | 0.29 | 380,841.00 | 2.25 |
| Available-for-sale financial assets - non current | 885,828.00 | 5.87 | 50,000.00 | 0.29 |
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| Financial assets carried at cost - non current | 298,909.00 | 1.98 | 6,571,106.00 | 38.97 |
| Debt investments without active market - non current | 50,000.00 | 0.33 | 6,571,106.00 | 38.97 |
| Equity investments under equity method | 6,532,962.00 | 43.33 | 8,436,993.00 | 50.04 |
| Investments | 6,532,962.00 | 43.33 | | |
| Funds and long-term investments | 7,812,627.00 | 51.82 | | |
| Fixed Assets | | | 240,047.00 | 1.42 |
| Cost | | | 70,024.00 | 0.41 |
| Land | 240,047.00 | 1.59 | 374,741.00 | 2.22 |
| Land improvements | 70,665.00 | 0.46 | 2,897,157.00 | 17.18 |
| Buildings and structures | 378,259.00 | 2.50 | 31,415.00 | 0.18 |
| Machinery and equipment | 2,972,838.00 | 19.72 | 24,104.00 | 0.14 |
| Transportation equipment | 27,627.00 | 0.18 | 85,383.00 | 0.50 |
| Maintenance equipment and tools | 24,104.00 | 0.15 | 458,300.00 | 2.71 |
| Other facilities | 89,411.00 | 0.59 | 4,181,171.00 | 24.79 |
| Revaluation increment | 457,851.00 | 3.03 | -3,098,535.00 | -18.37 |
| Cost and revaluation increment | 4,260,802.00 | 28.26 | 74,392.00 | 0.44 |
| Accumulated depreciation | -3,195,535.00 | -21.19 | 1,157,028.00 | 6.86 |
| Construction in process and prepayment for equipments | 67,888.00 | 0.45 | | |
| Fixed assets | 1,133,155.00 | 7.51 | 117,538.00 | 0.69 |
| Intangible Assets | | | 117,538.00 | 0.69 |
| Deferred pension cost | 97,662.00 | 0.64 | | |
| Intangible assets | 97,662.00 | 0.64 | 53,276.00 | 0.31 |
| Other Assets | | | 54,002.00 | 0.32 |
| Rental assets | 57,323.00 | 0.38 | 12,183.00 | 0.07 |
| Idled assets | 53,888.00 | 0.35 | 3,660.00 | 0.02 |
| Guarantee deposits paid | 13,520.00 | 0.08 | 27,874.00 | 0.16 |

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| Deferred charges | 1,827.00 | 0.01 | 246,000.00 | 1.45 |
| Deferred income tax assets - non current | 0.00 | 0.00 | 396,995.00 | 2.35 |
| Other assets - other | 122,000.00 | 0.80 | 16,859,743.00 | 100.00 |
| Other assets | 248,558.00 | 1.64 | | |
| Assets | 15,074,188.00 | 100.00 | | |
| Liabilities and Stockholders' Equity | | | | |
| Liabilities | | | 100,000.00 | 0.59 |
| Current Liabilities | | | 0.00 | 0.00 |
| Accounts payable | 359,413.00 | 2.38 | 888,029.00 | 5.26 |
| Accounts payable - related parties | 77,046.00 | 0.51 | 54,424.00 | 0.32 |
| Income tax payable | 244,260.00 | 1.62 | 65,584.00 | 0.38 |
| Accrued expenses | 222,713.00 | 1.47 | 203,246.00 | 1.20 |
| Other payables - related parties | 144,347.00 | 0.95 | 146,667.00 | 0.86 |
| Other payables | 10,698.00 | 0.07 | 9,372.00 | 0.05 |
| Advance receipts | 16,159.00 | 0.10 | 25,566.00 | 0.15 |
| Long-term liabilities - current portion | 650,000.00 | 4.31 | 390,000.00 | 2.31 |
| Other current liabilities | 5,179.00 | 0.03 | 7,542.00 | 0.04 |
| Current liabilities | 1,729,815.00 | 11.47 | 1,890,430.00 | 11.21 |
| Long term Liabilities | | | | |
| Long-term borrowings | 1,000,000.00 | 6.63 | 650,000.00 | 3.85 |
| Long-term liabilities | 1,000,000.00 | 6.63 | 1,000,000.00 | 5.93 |
| Reserves | | | 1,650,000.00 | 9.78 |
| Reserve for land revaluation increment tax | 43,580.00 | 0.28 | | |
| Reserves | 43,580.00 | 0.28 | 43,580.00 | 0.25 |
| Other Liabilities | | | 43,580.00 | 0.25 |
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| Pension reserve / accrued pension liability | 734,161.00 | 4.87 | | |
| Guarantee deposits received | 4,515.00 | 0.02 | 713,258.00 | 4.23 |
| Deferred income tax liabilities | 700.00 | 0.00 | 3,462.00 | 0.02 |
| Other liabilities - other | 28,913.00 | 0.19 | 45,392.00 | 0.26 |
| Other liabilities | 768,289.00 | 5.09 | 762,112.00 | 4.52 |
| Liabilities | 3,541,684.00 | 23.49 | 4,346,122.00 | 25.77 |
| Stockholders' Equity | | | | |
| Capital | | | | |
| Common stock | 7,714,032.00 | 51.17 | 7,714,032.00 | 45.75 |
| Capital Surplus | | | | |
| Capital surplus - treasury stock transactions | 56,457.00 | 0.37 | 33,241.00 | 0.19 |
| Capital surplus - long-term equity investments | 67,867.00 | 0.45 | 51,120.00 | 0.30 |
| Capital surplus - other | 11,718.00 | 0.07 | 11,726.00 | 0.06 |
| Capital surplus | 136,042.00 | 0.90 | 96,087.00 | 0.56 |
| Retained Earnings | | | | |
| Legal reserve | 1,475,366.00 | 9.78 | 1,330,578.00 | 7.89 |
| Unappropriated retained earnings | 1,681,567.00 | 11.15 | 0.00 | 0.00 |
| Retained earnings | 3,156,933.00 | 20.94 | 1,486,944.00 | 8.81 |
| Stockholders' Equity and Other adjustmen | | | 2,817,522.00 | 16.71 |
| Cumulative translation adjustments | 231,935.00 | 1.53 | | |
| Net loss not recognized as pension cost | -97,543.00 | -0.64 | 166,363.00 | 0.98 |
| Unrealized gains (losses) on financial instruments | 160,706.00 | 1.06 | -91,964.00 | -0.54 |
| Unrealized Revaluation Increment | 365,743.00 | 2.42 | 1,593,605.00 | 9.45 |
| Equity adjustments | 660,841.00 | 4.38 | 353,873.00 | 2.09 |
| Treasury stock | -135,344.00 | -0.89 | 2,021,877.00 | 11.99 |
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|---|---------------|--------|---------------|--------|
| Stockholders' equity | 11,532,504.00 | 76.50 | -135,897.00 | -0.80 |
| Number of treasury stock acquired by the company and subsidiaries (unit: share) | 46,323,928.00 | 307.30 | 12,513,621.00 | 74.22 |
| | 0.00 | 0.00 | 46,323,928.00 | 274.76 |