

USERJOY TECHNOLOGY CO., LTD.

BALANCE SHEETS

September 30, 2008

(In Thousands of New Taiwan Dollar. Except Earnings Per Share)

ASSETS	Amount	%	LIABILITIES AND STOCKHOLDERS' EQUITY	Amount	%
CURRENT ASSETS			CURRENT LIABILITIES		
Cash and cash equivalents	\$ 410,976	53	Notes payable	\$ 9,373	1
Valuation gain on financial assets			Accounts payable	818	-
	13,951	2	Income tax payable	6,560	1
Notes receivable	4,893	-	Expense payable	67,790	9
Notes receivable — related parties 六及	7,663	1	Other current liabilities	<u>8,763</u>	<u>1</u>
Accounts receivable	100,215	13	TOTAL CURRENT LIABILITIES	<u>93,304</u>	<u>12</u>
Inventories	5,588	1			
Deferred income tax asset, current	9,205	1	OTHER LIABILITIES		
Other current assets	<u>17,646</u>	<u>2</u>	Accrued pension	<u>58</u>	<u>-</u>
TOTAL CURRENT ASSETS	<u>570,137</u>	<u>73</u>			
Investment			Total liabilities	<u>93,362</u>	<u>12</u>
Long-term equity investments at equity method	<u>36,696</u>	<u>5</u>			
FIXED ASSETS			STOCKHOLDERS' EQUITY		
PROPERTY	58,914	7	Capital	257,254	33
			Additional paid-in capital		
PLANT	39,172	5	Additional paid-in capital in excess of par-	222,994	29
EQUIPMENT	<u>37,758</u>	<u>5</u>	common stock		
Total Cost	135,844	17	Treasury stock exchange	51	-
Less accumulated depreciation	(<u>19,328</u>)	(<u>2</u>)	Retained earnings		
NET FIXED ASSETS	<u>116,516</u>	<u>15</u>	Legal reserve	39,721	5
			Accumulated profit or loss	158,569	20
INTANGIBLE ASSETS			Cumulative translation adjustment	<u>5,711</u>	<u>1</u>
TradeMarks	58	-	TOTAL STOCKHOLDERS' EQUITY	<u>684,300</u>	<u>88</u>
Computer software	11,864	1			
Goodwill	<u>12,646</u>	<u>2</u>			
TOTAL INTANGIBLE ASSETS	<u>24,568</u>	<u>3</u>			
OTHER ASSETS					
Refundable deposits	3,194	1			
Deferred charges	10,019	1			
Other	<u>16,532</u>	<u>2</u>			
TOTAL OTHER ASSETS	<u>29,745</u>	<u>4</u>			
TOTAL ASSETS	<u>\$ 777,662</u>	<u>100</u>	TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 777,662</u>	<u>100</u>

SERJOY TECHNOLOGY CO., LTD.
STATEMENTS OF INCOME

September 30, 2008

(In Thousands of New Taiwan Dollar. Except Earnings Per Share)

	<u>Amount</u>	<u>%</u>
GROSS SALES AND REVENUES	\$ 338,768	100
COST OF GOODS SOLD	<u>48,342</u>	<u>14</u>
GROSS PROFIT	<u>290,426</u>	<u>86</u>
OPERATING EXPENSES		
Sales and marketing	81,032	24
General and administration	71,375	21
Research and development	<u>52,979</u>	<u>16</u>
TOTAL OPERATING EXPENSES	<u>205,386</u>	<u>61</u>
INCOME FROM OPERATIONS	<u>85,040</u>	<u>25</u>
NONOPERATING INCOME AND GAINS		
Interest income	5,428	2
Investment income recognized under equity method	2,566	1
Dividend income	413	-
Foreign exchange gain income	327	-
Other non-operating expenses– other	<u>7,696</u>	<u>2</u>
TOTAL NONOPERATING INCOME AND GAINS	<u>16,430</u>	<u>5</u>
Non-operating		
Loss on disposal of investments	229	-
Loss on disposal of	869	-
Loss on valuation of	500	-
other non-operating expenses– other	<u>1,215</u>	<u>1</u>
Total Non-Operating	<u>2,813</u>	<u>1</u>

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	<u>Amount</u>	<u>%</u>
Continuing operating income before tax	\$ 98,657	29
Income tax expense	(8,604)	(2)
Total continuing operating net income	<u>\$ 90,053</u>	<u>27</u>
	<u>Before</u>	<u>After Income</u>
	<u>Income Tax</u>	<u>Tax</u>
BASIC EARNINGS PER SHARE		
Net income current period	<u>\$ 3.99</u>	<u>\$ 3.64</u>
Diluted Earnings Per Share		
Net income current period	<u>\$ 3.83</u>	<u>\$ 3.49</u>

USERJOY TECHNOLOGY CO., LTD.
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
September 30, 2008
(In Thousands of New Taiwan Dollar. Except Earnings Per Share)

	Capital	Additional paid-in capital		Retained earnings		Cumulative translation adjustment	Total
		Additional paid-in capital in excess of par- common stock	Treasury stock exchange	Legal reserve	Accumulated profit or loss		
BALANCE, JANUARY 1,2008	\$ 202,472	\$ 88,234	\$ 51	\$ 26,883	\$ 182,857	\$ 2,246	\$ 502,743
Proceed fm New Issue	24,600	134,760	-	-	-	-	159,360
Appropriation of 2007 net income							
Legal reserve	-	-	-	12,838	(12,838)	-	-
Bonuses to employees	7,475	-	-	-	(7,475)	-	-
Stock dividends	22,707	-	-	-	(22,707)	-	-
Remuneration to directors and supervisors	-	-	-	-	(3,200)	-	(3,200)
Cash dividends	-	-	-	-	(68,121)	-	(68,121)
Income, September 30, 2008	-	-	-	-	90,053	-	90,053
Cumulative translation adjustment	-	-	-	-	-	3,465	3,465
BALANCE, September 30, 2008	<u>\$ 257,254</u>	<u>\$ 222,994</u>	<u>\$ 51</u>	<u>\$ 39,721</u>	<u>\$ 158,569</u>	<u>\$ 5,711</u>	<u>\$ 684,300</u>

USERJOY TECHNOLOGY CO., LTD.
STATEMENTS OF CASH FLOWS
September 30, 2008
(In Thousands of New Taiwan Dollar. Except Earnings Per Share)

	<u>Amount</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Total continuing operating net income	\$ 90,053
Depreciation and amortization	17,547
Loss on valuation of	500
Investment income recognized under equity method	(2,566)
Gain on disposal of investments	869
Loss on disposal of investments	229
Net changes in operating assets and liabilities	
Financial assets measured at fair value through profit and loss, current	3,405
Notes receivable (including related parties)	8,878
Accounts receivable (including related parties)	(8,711)
Inventories	(1,148)
Other current assets	(7,848)
Prepaid pension cost	-
OTHER ASSETS	893
Deferred income tax asset, current	(6,176)
Notes payable	8,496
Accounts payable	(6,724)
Income tax payable	(9,380)
Expense payable	21,729
Other current liabilities	5,316
Accrued pension	58
OTHER LIABILITIES	(2)
Net cash provided by operating activities	<u>115,418</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Acquisition of property, plant and equipment	(31,616)
Refundable deposits decrease	64
Increase in deferred charges	(8,532)
Trademarks increase	(58)
Net cash used in investing activities	<u>(40,142)</u>

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	<u>Amount</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Cash dividends	(\$ 68,121)
Director Bonus	(3,200)
Proceed fm New Issue	159,360
Deposit in advance decrease	(2)
Net cash payable of investment	<u>88,037</u>
 Exchange Influence	 <u>1,296</u>
 Cash and cash equivalents	 164,609
 Cash and cash equivalents BALANCE, Beginning of Period	 <u>246,367</u>
 Cash and cash equivalents BALANCE, End of the period	 <u>\$ 410,976</u>
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Income tax	<u>\$ 24,140</u>
 NONCASH INVESTING AND FINANCING ACTIVITIES	
Translation adjustments on foreign long-term equity investments	<u>\$ 3,465</u>