

AAEON Technology Inc.
BALANCE OF SHEETS
Dec 31, 2000 and 2001

| | UNIT : NTK | |
|---|-----------------------|-------------|
| | Dec 31, 2000 and 2001 | |
| | 2001 | 2000 |
| Assets | | |
| Current Assets : | | |
| Cash and cash equivalents | \$222,829 | \$80,356 |
| Short - term investments | 8,320 | 26,549 |
| Notes receivable | 31 | 4,772 |
| Accounts receivable, net of allowance for doubtful accounts | 88,243 | 118,119 |
| Accounts receivable from related parties , net of allowance for doubtful accounts | 18,478 | 13,449 |
| Other accounts receivable | 19,075 | 5,896 |
| Inventories | 221,914 | 242,515 |
| Prepaid expense | 5,772 | 6,086 |
| Deferred income tax assets | 6,103 | 6,947 |
| Restricted assets | 1,050 | - |
| Total current assets | 591,815 | 504,689 |
| Long - term investments | 101,203 | 81,764 |
| Property , plant and equipment | | |
| Cost : | | |
| Land | 203,375 | 188,582 |
| Buildings | 218,178 | 200,375 |
| Machinery and equipment | 60,151 | 55,599 |
| Tool equipment | 12,443 | 7,338 |
| Furniture and fixtures | 41,873 | 37,004 |
| Total cost | 536,020 | 488,898 |
| Less : accumulated depreciation | (61,239) | (34,455) |
| Advances on purchase of equipment | - | 1,334 |
| Net property , plant and equipment | 474,781 | 455,777 |
| Intangible assets | | |
| Combined debits | 4,877 | 5,506 |
| Other assets | | |
| Guarant deposit | 1,068 | 586 |
| Unamorization expense | 9,565 | 10,440 |
| Deferred income tax assets | 13,734 | - |
| Total other assets | 24,367 | 11,026 |
| Total assets | \$1,197,043 | \$1,058,762 |
| Liabilities and Stockholders' Equity | | |
| Current Liabilities : | | |
| Short - term borrowings | \$30,193 | \$69,930 |
| Current portion of long - term loans | - | 16,544 |
| Payable on commercial paper | - | 39,911 |
| Accounts payable | 61,600 | 47,064 |
| Income tax payable | 2,253 | 11,273 |
| Expense payable | 24,197 | 40,612 |
| Land & building payable | - | 44,984 |
| Equipment payable | - | 1,906 |
| Advance deposits from customer | 3,382 | 3,204 |
| Other current liabilities | 9,421 | 759 |
| Total current liabilities | 131,046 | 276,187 |
| Long - term liabilities : | | |
| Bonds payable | 200,000 | - |
| Long - term loans | 50,000 | 56,308 |
| Total long - term liabilities | 250,000 | 56,308 |
| Other liabilities : | | |
| Reserve for pension liabilities | - | 284 |
| Deferred income tax liabilities | - | 5,951 |
| Guarantee deposits received | 392 | - |
| Total other liabilities | 392 | 6,235 |
| Total liabilities | 381,438 | 338,730 |
| Stockholders equity | | |
| Common stock - per value NTS10 , 42,148,800 shares and 55,655,000 shares issued in 2000 and 2001 , respectively | 556,550 | 421,488 |
| Capital surplus | 169,519 | 150,917 |
| Retained earnings : | | |
| Legal reserve | 36,456 | 25,004 |
| Unappropriated earnings | 77,905 | 114,588 |
| Cumulative translation adjustments | 12,892 | 8,035 |
| Treasury stock | (37,717) | - |
| Total stockholders' equity | 815,605 | 720,032 |
| Total liabilities and stockholds' equity | \$1,197,043 | \$1,058,762 |