

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	March 31,	
	2012	2011
ASSETS		
Current Assets		
Cash	\$ 15,202,098	\$ 12,322,216
Notes receivable, net	6,472	22,163
Accounts receivable, net	9,533,560	9,142,132
Other financial assets, current	849,111	801,158
Inventories	3,606,239	3,213,589
Deferred income tax assets, current	338,328	370,725
Other current assets — other	439,224	482,456
	<u>29,975,032</u>	<u>26,354,439</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,377,251	4,611,243
Financial assets carried at cost, noncurrent	1,932,643	1,939,343
Long-term investments under equity method	5,907,964	5,245,427
	<u>12,217,858</u>	<u>11,796,013</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	17,083,638	14,636,224
Machinery and equipment	49,624,769	48,725,110
Utility equipment	821,002	720,494
Furniture and fixtures	953,345	912,880
Other equipment	2,752,492	2,476,330
	74,138,438	70,374,230
Less: Accumulated depreciation	(37,879,546)	(35,377,107)
Construction in progress and prepayments for equipment	1,710,622	3,597,854
	<u>37,969,514</u>	<u>38,594,977</u>
Other Assets		
Refundable deposits	9,865	7,023
Deferred charges	978,289	1,127,299
Deferred income tax assets, noncurrent	979,841	1,215,752
Other assets — other	54,558	66,887
	<u>2,022,553</u>	<u>2,416,961</u>
<u>TOTAL ASSETS</u>	<u>\$ 82,184,957</u>	<u>\$ 79,162,390</u>

(Continued)

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED BALANCE SHEETS (CONTINUED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	March 31,	
	<u>2012</u>	<u>2011</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 6,360,432	\$ 6,012,136
Income tax payable	578,597	570,927
Accrued expenses	2,499,778	2,480,477
Other payables	2,025,698	3,047,909
Other current liabilities	<u>234,980</u>	<u>121,562</u>
	<u>11,699,485</u>	<u>12,233,011</u>
Long-term Liabilities		
Long-term loans	<u>9,418,654</u>	<u>4,409,075</u>
Other Liabilities—others	<u>531,355</u>	<u>393,018</u>
Total Liabilities	<u>21,649,494</u>	<u>17,035,104</u>
Stockholders' Equity		
Capital stock	31,163,611	31,163,611
Capital reserve		
Additional paid-in capital	14,290,224	14,290,224
Premium arising from merger	1,929,136	1,929,136
Other	234,166	234,166
Retained earnings		
Legal reserve	7,162,092	6,599,402
Unappropriated earnings	5,762,261	6,715,029
Unrealized gain on available-for-sale financial assets	1,102,706	1,471,191
Cumulative translation adjustments	232,759	(6,905)
Net loss not recognized as pension cost	(377,304)	(268,568)
Treasury stock	<u>(964,188)</u>	<u>-</u>
Total Stockholders' Equity	<u>60,535,463</u>	<u>62,127,286</u>
Commitments and Contingencies		
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 82,184,957</u>	<u>\$ 79,162,390</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT EARNINGS PER SHARE)
(UNAUDITED)

	For the three months ended March 31,			
	2012		2011	
Operating Revenues				
Sales	\$	14,301,486	\$	13,337,296
Sales allowances	(224,022)	(27,288)
Net operating revenues		14,077,464		13,310,008
Cost of Goods Sold	(11,958,604)	(11,408,591)
Gross Profit		2,118,860		1,901,417
Unrealized Intercompany Gain	(66)	(24)
Realized Gross Profit		2,118,794		1,901,393
Operating Expenses				
Selling expenses	(194,234)	(178,521)
General and administrative expenses	(378,369)	(346,009)
Research and development expenses	(538,439)	(451,164)
	(1,111,042)	(975,694)
Operating Income		1,007,752		925,699
Non-operating Income and Gain				
Interest income		20,163		7,846
Investment income recognized under the equity method		25,314		220,916
Others		111,366		94,454
		156,843		323,216
Non-operating Expenses and Losses				
Interest expenses	(34,533)	(6,635)
Others	(50,999)	(55,902)
	(85,532)	(62,537)
Income from Continuing Operations before Income Tax		1,079,063		1,186,378
Income Tax Expense	(187,811)	(116,310)
Net Income	\$	891,252	\$	1,070,068
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 0.35	\$ 0.29	\$ 0.38	\$ 0.34
Diluted Earnings Per Share (in dollars)				
Net income	\$ 0.35	\$ 0.29	\$ 0.38	\$ 0.34

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	For the three months ended March 31,	
	2012	2011
Cash flows from operating activities		
Net income	\$ 891,252	\$ 1,070,068
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	2,091,609	1,985,473
Amortization	136,518	137,651
Reversal of bad debt expense	(10,597)	(7,513)
Provision for (reversal of) sales allowance	169,923	(58,838)
Provision for loss on obsolescence and decline in market value of inventories	6,255	19,952
Long-term investment income under the equity method	(25,314)	(220,916)
Realized intercompany loss	66	24
Gain on disposal of property, plant and equipment	(37,741)	(10,924)
Provision for loss on idle assets	42,808	8,438
Exchange (gain) loss on valuation of foreign currency long-term loans	(114,750)	40,500
Amortization of arrangement fee of long-term co-financing loans	1,069	417
(Increase) decrease in assets:		
Notes receivable	3,486	(1,890)
Accounts receivable	(370,135)	(246,796)
Other financial assets, current	(213,321)	35,662
Inventories	(24,907)	(38,655)
Deferred income tax assets	74,365	30,904
Other current assets — other	81,365	26,833
Increase (decrease) in liabilities:		
Accounts payable	327,298	(845,789)
Income tax payable	102,984	80,823
Accrued expenses	(325,550)	(426,482)
Other payables	(140,896)	11,130
Other current liabilities	122,517	42,832
Accrued pension liabilities	9,000	-
Net cash provided by operating activities	2,797,304	1,632,904

(Continued)

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	<u>For the three months ended March 31,</u>	
	<u>2012</u>	<u>2011</u>
Cash flows from investing activities		
Increase of security deposits	(\$ 54,000)	(\$ 100)
Increase of financial assets carried at cost	-	(490,000)
Acquisition of property, plant and equipment	(1,710,238)	(2,797,601)
Proceeds from disposal of property, plant and equipment	38,867	501,376
(Payment for) receipt of refundable deposits	(504)	58
Payment for deferred charges	(77,982)	(590,224)
Net cash used in investing activities	(1,803,857)	(3,376,491)
Cash flows from financing activities		
Payment for deposit-in	(52,524)	-
Net cash provided by financing activities	(52,524)	-
Net increase (decrease) in cash	940,923	(1,743,587)
Cash at the beginning of the period	14,261,175	14,065,803
Cash at the end of the period	<u>\$ 15,202,098</u>	<u>\$ 12,322,216</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 34,447	\$ 10,007
Less: Capitalized interest	-	(3,908)
Interest paid (excluding capitalized interest)	<u>\$ 34,447</u>	<u>\$ 6,099</u>
Cash paid for income tax	<u>\$ 10,461</u>	<u>\$ 4,582</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 1,057,987	\$ 2,269,706
Net decrease in other payables due to acquisition of equipment	652,251	527,895
Cash paid	<u>\$ 1,710,238</u>	<u>\$ 2,797,601</u>