

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

	June 30,	
	2012	2011
ASSETS		
Current Assets		
Cash	\$ 16,260,245	\$ 13,023,190
Notes receivable, net	25,097	13,052
Accounts receivable, net	9,993,120	8,984,626
Other financial assets, current	937,858	875,263
Inventories	3,547,470	3,476,980
Deferred income tax assets, current	403,441	352,434
Other current assets — other	490,967	494,835
	<u>31,658,198</u>	<u>27,220,380</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	3,546,381	4,692,153
Financial assets carried at cost, noncurrent	1,932,643	1,939,343
Long-term investments under equity method	6,190,419	5,394,780
	<u>11,669,443</u>	<u>12,026,276</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	17,237,887	14,772,905
Machinery and equipment	48,170,552	49,808,505
Utility equipment	809,140	793,643
Furniture and fixtures	939,127	922,936
Other equipment	2,724,334	2,567,488
	72,784,232	71,768,669
Less: Accumulated depreciation	(37,304,681)	(36,823,712)
Construction in progress and prepayments for equipment	4,183,609	4,433,619
	<u>39,663,160</u>	<u>39,378,576</u>
Other Assets		
Refundable deposits	7,877	7,324
Deferred charges	995,695	1,091,728
Deferred income tax assets, noncurrent	933,223	1,243,344
Other assets — other	43,824	64,071
	<u>1,980,619</u>	<u>2,406,467</u>
<u>TOTAL ASSETS</u>	<u>\$ 84,971,420</u>	<u>\$ 81,031,699</u>

(Continued)

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

	June 30,	
	2012	2011
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 6,017,287	\$ 6,140,308
Income tax payable	289,595	201,274
Accrued expenses	2,952,251	2,820,203
Other payables	8,596,064	8,474,371
Current portion of long-term loans	1,580,503	-
Other current liabilities	150,475	452,255
	<u>19,586,175</u>	<u>18,088,411</u>
Long-term Liabilities		
Long-term loans	<u>7,894,719</u>	<u>4,308,285</u>
Other Liabilities — others	<u>536,124</u>	<u>403,744</u>
Total Liabilities	<u>28,017,018</u>	<u>22,800,440</u>
Commitments and Contingencies		
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	234,167	234,167
Retained earnings		
Legal reserve	7,645,816	7,162,092
Unappropriated earnings	2,376,996	2,228,415
Unrealized gain on available-for-sale financial assets	376,669	1,552,652
Cumulative translation adjustments	279,275	(60,470)
Net loss not recognized as pension cost	(377,304)	(268,568)
Treasury stock	(964,188)	-
Total Stockholders' Equity	<u>56,954,402</u>	<u>58,231,259</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 84,971,420</u>	<u>\$ 81,031,699</u>

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

	For the six months ended June 30,							
	2012		2011					
Operating Revenues								
Sales	\$	29,117,820	\$	26,858,313				
Sales allowances	(403,720)	(26,213)				
Net operating revenues		28,714,100		26,832,100				
Cost of Goods Sold	(23,873,955)	(22,878,685)				
Gross Profit		4,840,145		3,953,415				
Unrealized Intercompany Gain		1,373		139				
Realized Gross Profit		4,841,518		3,953,554				
Operating Expenses								
Selling expenses	(413,590)	(367,933)				
General and administrative expenses	(788,023)	(701,231)				
Research and development expenses	(1,139,095)	(938,529)				
	(2,340,708)	(2,007,693)				
Operating Income		2,500,810		1,945,861				
Non-operating Income and Gain								
Interest income		42,492		19,186				
Investment income recognized under the equity method		355,662		373,083				
Others		233,602		178,880				
		631,756		571,149				
Non-operating Expenses and Losses								
Interest expenses	(66,715)	(11,094)				
Impairment loss	(94,409)		-				
Others	(152,275)	(79,287)				
	(313,399)	(90,381)				
Income from Continuing Operations before Income Tax		2,819,167		2,426,629				
Income Tax Expense	(458,242)	(231,980)				
Net Income	\$	2,360,925	\$	2,194,649				
		Before tax	After tax	Before tax	After tax			
Basic Earnings Per Share (in dollars)								
Net income	\$	0.92	\$	0.77	\$	0.78	\$	0.70
Diluted Earnings Per Share (in dollars)								
Net income	\$	0.91	\$	0.76	\$	0.78	\$	0.70

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2012 AND 2011
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Capital Reserve	Retained Earnings		Cumulative Translation Adjustments	Net Loss Not Recognized as Pension Cost	Unrealized Gain on Available-for-Financial Assets	Treasury Stock	Total
			Legal Reserve	Unappropriated Earnings					
Balance at January 1, 2011	\$ 31,163,611	\$ 16,453,527	\$ 6,599,402	\$ 5,644,961	(\$ 85,264)	(\$ 268,568)	\$ 1,788,512	\$ -	\$ 61,296,181
Appropriations of earnings for prior years: (Note)									
Legal reserve	-	-	562,690	(562,690)	-	-	-	-	-
Cash dividends	-	-	-	(5,048,505)	-	-	-	-	(5,048,505)
Long-term investment adjustment for investee company's cumulative translation adjustments	-	-	-	-	24,794	-	-	-	24,794
Unrealized gain on available-for-sale financial assets	-	-	-	-	-	-	(235,860)	-	(235,860)
Net income	-	-	-	2,194,649	-	-	-	-	2,194,649
Balance at June 30, 2011	<u>\$ 31,163,611</u>	<u>\$ 16,453,527</u>	<u>\$ 7,162,092</u>	<u>\$ 2,228,415</u>	<u>(\$ 60,470)</u>	<u>(\$ 268,568)</u>	<u>\$ 1,552,652</u>	<u>\$ -</u>	<u>\$ 58,231,259</u>

Note: The directors' and supervisors' remunerations and employees' bonus amounted to \$50,642 thousand and \$560,945 thousand, respectively, have been deducted from the statements of income.

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SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY(CONTINUED)
FOR THE SIX MONTHS ENDED JUNE 30, 2012 AND 2011
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Capital Reserve	Retained Earnings		Cumulative Translation Adjustments	Net Loss Not Recognized as Pension Cost	Unrealized Gain on Available-for-Financial Assets	Treasury Stock	Total
			Legal Reserve	Unappropriated Earnings					
Balance at January 1, 2012	\$ 31,163,611	\$ 16,453,527	\$ 7,162,092	\$ 4,871,009	\$ 375,051	(\$ 377,304)	\$ 111,072	(\$ 964,188)	\$ 58,794,870
Appropriations of earnings for prior years: (Note)									
Legal reserve	-	-	483,724	(483,724)	-	-	-	-	-
Cash dividends	-	-	-	(4,371,214)	-	-	-	-	(4,371,214)
Long-term investment adjustment for investee company's cumulative translation adjustments	-	-	-	-	95,776	-	-	-	(95,776)
Unrealized gain on available-for-sale financial assets	-	-	-	-	-	-	265,597	-	265,597
Net income	-	-	-	2,360,925	-	-	-	-	2,360,925
Balance at June 30, 2012	<u>\$ 31,163,611</u>	<u>\$ 16,453,527</u>	<u>\$ 7,645,816</u>	<u>\$ 2,376,996</u>	<u>\$ 279,275</u>	<u>(\$ 377,304)</u>	<u>\$ 376,669</u>	<u>(\$ 964,188)</u>	<u>\$ 56,954,402</u>

Note: The directors' and supervisors' remunerations and employees' bonus amounted to \$43,535 thousand and \$485,690 thousand, respectively, have been deducted from the statements of income.

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

	For the six months ended June 30,	
	2012	2011
Cash flows from operating activities		
Net income	\$ 2,360,925	\$ 2,194,649
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,134,976	3,984,688
Amortization	273,107	272,324
Reversal of bad debt expense	(10,597)	(7,565)
Provision for (reversal of) sales allowance	335,465	(115,566)
Provision for loss on obsolescence and decline in market value of inventories	30,774	16,549
Long-term investment income under the equity method	(355,662)	(373,083)
Impairment loss	94,409	-
Realized intercompany gain	(1,373)	(139)
Gain on disposal of property, plant and equipment	(49,995)	(26,967)
Provision for loss on idle assets	66,752	21,169
Exchange gain on valuation of foreign currency long-term loans	(59,250)	(60,750)
Amortization of arrangement fee of long-term co-financing loans	2,137	877
(Increase) decrease in assets:		
Notes receivable	(15,139)	7,221
Accounts receivable	(993,637)	(32,510)
Other financial assets, current	(295,668)	176,026
Inventories	9,343	(298,643)
Deferred income tax assets	160,704	22,154
Other current assets — other	29,622	14,454
Increase (decrease) in liabilities:		
Accounts payable	(15,847)	(717,617)
Income tax payable	(186,018)	(288,830)
Accrued expenses	126,923	(86,756)
Other payables	19,599	(71,629)
Other current liabilities	38,012	30,070
Accrued pension liabilities	18,000	-
Net cash provided by operating activities	<u>5,717,562</u>	<u>4,660,126</u>

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

	For the six months ended June 30,	
	2012	2011
Cash flows from investing activities		
Increase of security deposits	(\$ 26,000)	(\$ 36,000)
Increase of long-term investment under equity method	-	(50,750)
Increase of financial assets carried at cost	-	(490,000)
Acquisition of property, plant and equipment	(3,427,259)	(5,177,192)
Proceeds from disposal of property, plant and equipment	51,678	573,070
Receipt of (payment for) refundable deposits	1,484	(243)
Payment for deferred charges	(229,871)	(686,510)
Net cash used in investing activities	(3,629,968)	(5,867,625)
Cash flows from financing activities		
(Payment for) receipt of deposit-in	(88,524)	164,886
Net cash (used in) provided by financing activities	(88,524)	164,886
Net increase (decrease) in cash	1,999,070	(1,042,613)
Cash at the beginning of the period	14,261,175	14,065,803
Cash at the end of the period	<u>\$ 16,260,245</u>	<u>\$ 13,023,190</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 65,771	\$ 20,470
Less: Capitalized interest	-	(10,295)
Interest paid (excluding capitalized interest)	<u>\$ 65,771</u>	<u>\$ 10,175</u>
Cash paid for income tax	<u>\$ 478,777</u>	<u>\$ 498,656</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 4,813,665	\$ 5,110,012
Net (increase) decrease in other payables due to acquisition of equipment	(1,386,406)	67,180
Cash paid	<u>\$ 3,427,259</u>	<u>\$ 5,177,192</u>
Non-cash investing and financing activities:		
Current portion of long-term loans	<u>\$ 1,580,503</u>	<u>\$ -</u>
Payable for stockholders' cash dividends	<u>\$ 47,371,214</u>	<u>\$ 5,048,505</u>