

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

	June 30,	
	2012	2011
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 18,262,142	\$ 14,266,673
Notes receivable, net	39,269	15,271
Accounts receivable, net	11,584,674	10,180,650
Other financial assets, current	930,449	803,298
Inventories	3,806,390	3,874,545
Deferred income tax assets, current	404,271	353,182
Other current assets - other	563,778	545,657
	<u>35,590,973</u>	<u>30,039,276</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	93,951	180,783
	<u>5,572,975</u>	<u>6,812,279</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	18,690,184	15,710,364
Machinery and equipment	54,436,446	55,003,069
Utility equipment	1,308,381	1,251,941
Furniture and fixtures	1,026,492	997,680
Other equipment	2,821,951	2,627,624
	81,186,646	78,493,870
Less: Accumulated depreciation	(40,896,721)	(39,339,499)
Construction in progress and prepayments for equipment	5,047,341	4,974,357
	<u>45,337,266</u>	<u>44,128,728</u>
Other Assets		
Refundable deposits	9,738	8,610
Deferred charges	1,110,187	1,168,215
Deferred income tax asset, noncurrent	934,209	1,244,291
Other assets - other	137,764	163,890
	<u>2,191,898</u>	<u>2,585,006</u>
<u>TOTAL ASSETS</u>	<u>\$ 88,693,112</u>	<u>\$ 83,565,289</u>

(Continued)

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

	June 30,	
	2012	2011
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans	\$ 2,091,600	\$ 1,436,250
Accounts payable	6,718,910	6,697,652
Income tax payable	325,704	225,217
Accrued expenses	3,126,024	2,931,371
Other payables	9,262,170	8,810,704
Current portion of long-term loans	1,580,503	-
Other current liabilities	241,415	575,483
	<u>23,346,326</u>	<u>20,676,677</u>
Long-term Liabilities		
Long-term loans	<u>7,894,719</u>	<u>4,308,285</u>
Other Liabilities		
Other liabilities - other	497,665	349,068
Total Liabilities	<u>31,738,710</u>	<u>25,334,030</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
Cumulative translation adjustments	279,275	(60,470)
Net loss not recognized as pension cost	(377,304)	(268,568)
Unrealized gain on available-for-sale financial assets	376,669	1,552,652
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>\$ 88,693,112</u>	<u>\$ 83,565,289</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,

EXCEPT EARNINGS PER SHARE)

(UNAUDITED)

	For the six months ended June 30,			
	2012		2011	
Operating Revenues				
Sales	\$	32,090,950	\$	29,253,203
Sales allowances	(427,782)	(50,588)
Net operating revenues		31,663,168		29,202,615
Cost of Goods Sold	(26,249,067)	(24,705,791)
Gross Profit		5,414,101		4,496,824
Unrealized Intercompany Gain		1,756		-
Realized Gross Profit		5,415,857		4,496,824
Operating Expenses				
Selling expenses	(378,759)	(325,525)
General and administrative expenses	(930,672)	(815,582)
Research and development expenses	(1,173,261)	(948,922)
	(2,482,692)	(2,090,029)
Operating Income		2,933,165		2,406,795
Non-operating Income and Gain				
Interest income		64,378		29,088
Others		213,177		157,476
		277,555		186,564
Non-operating Expenses and Losses				
Interest expenses	(83,921)	(18,430)
Impairment loss	(94,409)		-
Others	(165,029)	(90,304)
	(343,359)	(108,734)
Income from Continuing Operations before Income Tax		2,867,361		2,484,625
Income Tax Expense	(506,436)	(289,976)
Consolidated Net Income	\$	2,360,925	\$	2,194,649
Attributable to:				
Consolidated net income	\$	2,360,925	\$	2,194,649
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Consolidated net income	\$ 0.93	\$ 0.77	\$ 0.80	\$ 0.70
Diluted Earnings Per Share (in dollars)				
Consolidated net income	\$ 0.93	\$ 0.76	\$ 0.80	\$ 0.70

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

	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 prior year's earnings: (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. AND SUBSIDIARIES
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)
(UNAUDITED)

	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 prior year's earnings: (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. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	For the six months ended June 30,	
	2012	2011
Cash flows from operating activities		
Consolidated net income	\$ 2,360,925	\$ 2,194,649
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,654,723	4,444,029
Amortization	287,684	279,812
Reversal of bad debt expense	(10,597)	(7,620)
Provision for (reversal of) sales allowance	338,029	(121,559)
Provision for loss on obsolescence and decline in market value of inventories	40,186	19,600
Long-term investment (gain) loss under the equity method	(14,785)	18,885
Impairment loss	94,409	-
Realized intercompany gain	(1,756)	-
Gain on disposal of property, plant and equipment	(42,953)	(19,717)
Provision for loss on idle assets	76,040	30,925
Exchange gain on valuation of foreign currency long-term loans	(50,504)	(94,316)
Amortization of arrangement fee of long-term loans	2,137	877
(Increase) decrease in assets:		
Notes receivable	(17,265)	58,265
Accounts receivable	(1,694,351)	(398,068)
Other financial assets, current	(311,049)	217,087
Inventories	131,192	(375,687)
Deferred income tax assets	160,652	22,282
Other current assets - other	27,212	5,732
Increase (decrease) in liabilities:		
Accounts payable	323,331	(651,056)
Income tax payable	(157,757)	(295,573)
Accrued expenses	130,309	(144,065)
Other payables	(51,657)	(63,201)
Other current liabilities	26,809	45,831
Other liabilities - other	6	(57)
Accrued pension liabilities	18,000	-
Net cash provided by operating activities	<u>6,318,970</u>	<u>5,167,055</u>

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

	<u>For the six months ended June 30,</u>	
	<u>2012</u>	<u>2011</u>
Cash flows from investing activities		
Increase in security deposits	(\$ 26,000)	(\$ 36,000)
Increase of financial assets carried at cost	-	(490,000)
Increase of long-term investment under equity method	-	(50,750)
Acquisition of property, plant and equipment	(4,257,642)	(5,792,720)
Proceeds from disposal of property, plant and equipment	43,135	511,065
Receipt of (payment for) refundable deposits	1,178	(243)
Payment for deferred charges	(242,771)	(729,301)
Net cash used in investing activities	(4,482,100)	(6,587,949)
Cash flows from financing activities		
Increase in short-term loans	589,975	-
(Payment for) receipt of deposit-in	(88,524)	164,886
Net cash provided in financing activities	501,451	164,886
Effect on foreign currency exchange	(17,779)	3,673
Net increase (decrease) in cash and cash equivalents	2,320,542	(1,252,335)
Cash and cash equivalents at the beginning of the period	15,941,600	15,519,008
Cash and cash equivalents at the end of the period	<u>\$ 18,262,142</u>	<u>\$ 14,266,673</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 78,383	\$ 26,245
Less: Capitalized interest	-	(10,295)
Interest paid (excluding capitalized interest)	<u>\$ 78,383</u>	<u>\$ 15,950</u>
Cash paid for income tax	<u>\$ 499,003</u>	<u>\$ 532,647</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 5,991,586	\$ 5,597,091
Net (increase) decrease in other payables due to acquisition of equipment	(1,733,944)	195,629
Cash paid	<u>\$ 4,257,642</u>	<u>\$ 5,792,720</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>\$ 4,371,214</u>	<u>\$ 5,048,505</u>