

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

	September 30,	
	2012	2011
ASSETS		
Current Assets		
Cash	\$ 15,466,412	\$ 12,676,891
Notes receivable, net	30,398	20,774
Accounts receivable, net	10,699,880	10,922,030
Other financial assets, current	963,960	770,359
Inventories	3,200,465	4,077,006
Deferred income tax assets, current	390,182	394,366
Other current assets — other	500,753	452,071
	<u>31,252,050</u>	<u>29,313,497</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,084,626	3,802,867
Financial assets carried at cost, noncurrent	1,932,643	1,939,343
Long-term investments under equity method	7,029,841	5,975,304
	<u>13,047,110</u>	<u>11,717,514</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	17,376,249	15,185,379
Machinery and equipment	50,339,999	50,305,937
Utility equipment	814,446	813,124
Furniture and fixtures	931,002	955,522
Other equipment	2,850,675	2,572,417
	75,215,563	72,735,571
Less: Accumulated depreciation	(37,522,415)	(37,280,080)
Construction in progress and prepayments for equipment	5,633,920	3,941,596
	<u>43,327,068</u>	<u>39,397,087</u>
Other Assets		
Refundable deposits	13,923	7,314
Deferred charges	960,269	1,066,582
Deferred income tax assets, noncurrent	753,536	1,268,231
Other assets — other	78,442	61,242
	<u>1,806,170</u>	<u>2,403,369</u>
<u>TOTAL ASSETS</u>	<u>\$ 89,432,398</u>	<u>\$ 82,831,467</u>

(Continued)

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

	September 30,	
	2012	2011
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 5,477,600	\$ 7,770,895
Income tax payable	407,097	340,131
Accrued expenses	3,067,976	2,854,026
Other payables	5,399,529	3,194,920
Current portion of long-term loans	1,566,958	-
Other current liabilities	<u>277,328</u>	<u>386,720</u>
	<u>16,196,488</u>	<u>14,546,692</u>
Long-term Liabilities		
Long-term loans	<u>13,693,717</u>	<u>9,562,005</u>
Other Liabilities — others	<u>548,729</u>	<u>395,923</u>
Total Liabilities	<u>30,438,934</u>	<u>24,504,620</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	253,728	234,167
Retained earnings		
Legal reserve	7,645,816	7,162,092
Unappropriated earnings	4,075,524	3,699,705
Cumulative translation adjustments	138,548	365,747
Net loss not recognized as pension cost	(377,304)	(268,568)
Unrealized gain on available-for-sale financial assets	838,369	715,054
Treasury stock	<u>(964,188)</u>	<u>(964,321)</u>
Total Stockholders' Equity	<u>58,993,464</u>	<u>58,326,847</u>
Commitments and Contingencies		
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 89,432,398</u>	<u>\$ 82,831,467</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 nine months ended September 30,			
	2012		2011	
Operating Revenues				
Sales	\$	44,180,514	\$	42,117,446
Sales allowances	(604,863)	(163,284)
Net operating revenues		43,575,651		41,954,162
Cost of Goods Sold	(35,970,860)	(35,738,221)
Gross Profit		7,604,791		6,215,941
Unrealized Intercompany Gain	(801)	(41)
Realized Gross Profit		7,603,990		6,215,900
Operating Expenses				
Selling expenses	(632,366)	(586,754)
General and administrative expenses	(1,232,098)	(1,071,595)
Research and development expenses	(1,787,319)	(1,440,106)
	(3,651,783)	(3,098,455)
Operating Income		3,952,207		3,117,445
Non-operating Income and Gain				
Interest income		62,637		29,069
Investment income recognized under the equity method		703,322		527,391
Others		480,945		533,700
		1,246,904		1,090,160
Non-operating Expenses and Losses				
Interest expenses	(107,176)	(14,724)
Impairment loss	(94,409)		-
Others	(227,892)	(160,719)
	(429,477)	(175,443)
Income from Continuing Operations before Income Tax		4,769,634		4,032,162
Income Tax Expense	(710,181)	(366,223)
Net Income	\$	4,059,453	\$	3,665,939
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 1.55	\$ 1.32	\$ 1.30	\$ 1.18
Diluted Earnings Per Share (in dollars)				
Net income	\$ 1.54	\$ 1.31	\$ 1.29	\$ 1.17

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

	<u>For the nine months ended September 30,</u>	
	<u>2012</u>	<u>2011</u>
Cash flows from operating activities		
Net income	\$ 4,059,453	\$ 3,665,939
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	6,205,209	6,028,408
Amortization	415,494	406,845
Reversal of bad debt expense	(10,597)	(7,565)
Provision for (reversal of) sales allowance	133,273	(9,056)
Provision for loss on obsolescence and decline in market value of inventories	23,268	27,627
Long-term investment income under the equity method	(703,322)	(527,391)
Cash dividends received from long-term investment under the equity method	5,250	-
Impairment loss	94,409	-
Unrealized intercompany gain	801	41
Gain on disposal of property, plant and equipment	(67,174)	(75,745)
Provision for loss on idle assets	110,788	67,938
Exchange (gain) loss on valuation of foreign currency long-term loans	(228,750)	202,500
Amortization of arrangement fee of long-term co-financing loans	3,734	1,347
(Increase) decrease in assets:		
Notes receivable	(20,440)	(501)
Accounts receivable	(1,498,205)	(2,035,031)
Other financial assets, current	(347,770)	(35,651)
Inventories	363,854	(909,747)
Deferred income tax assets	277,105	7,023
Other current assets — other	19,836	47,218
Increase (decrease) in liabilities:		
Accounts payable	(555,534)	912,970
Income tax payable	(68,516)	(149,973)
Accrued expenses	242,648	(52,933)
Other payables	109,991	(35,152)
Other current liabilities	164,865	70,198
Accrued pension liabilities	27,000	-
Net cash provided by operating activities	<u>8,756,670</u>	<u>7,599,309</u>

(Continued)

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

	For the nine months ended September 30,	
	2012	2011
Cash flows from investing activities		
Increase of security deposits	\$ -	(\$ 2,500)
Increase of financial assets carried at cost	-	(490,000)
Increase of long-term investment under equity method	(618,178)	(50,750)
Acquisition of property, plant and equipment	(8,174,958)	(7,565,115)
Proceeds from disposal of property, plant and equipment	93,093	626,993
Payment for refundable deposits	(4,562)	(233)
Payment for deferred charges	(340,472)	(794,728)
Net cash used in investing activities	(9,045,077)	(8,276,333)
Cash flows from financing activities		
(Repayment) receipt of deposit-in	(88,524)	300,911
Proceeds from long-term loans	5,953,356	5,000,000
Repurchase of treasury stock	-	(964,321)
Payment for cash dividends	(4,371,188)	(5,048,478)
Net cash provided by (used in) financing activities	1,493,644	(711,888)
Net increase (decrease) in cash	1,205,237	(1,388,912)
Cash at the beginning of the period	14,261,175	14,065,803
Cash at the end of the period	<u>\$ 15,466,412</u>	<u>\$ 12,676,891</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 98,947	\$ 32,275
Less: Capitalized interest	-	(19,808)
Interest paid (excluding capitalized interest)	<u>\$ 98,947</u>	<u>\$ 12,467</u>
Cash paid for income tax	<u>\$ 496,813</u>	<u>\$ 509,174</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 10,645,625	\$ 7,230,486
Net (increase) decrease in other payables due to acquisition of equipment	(2,470,667)	334,629
Cash paid	<u>\$ 8,174,958</u>	<u>\$ 7,565,115</u>
Non-cash investing and financing activities:		
Current portion of long-term loans	<u>\$ 1,566,958</u>	<u>\$ -</u>