

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

	September 30,	
	2012	2011
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 16,859,090	\$ 14,230,144
Notes receivable, net	30,398	23,817
Accounts receivable, net	12,626,637	12,033,202
Other financial assets, current	926,498	699,228
Inventories	3,539,713	4,526,124
Deferred income tax assets, current	390,996	395,160
Other current assets - other	568,528	530,731
	<u>34,941,860</u>	<u>32,438,406</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	726,440	180,783
	<u>6,743,709</u>	<u>5,922,993</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	18,815,635	16,562,258
Machinery and equipment	57,080,206	56,136,699
Utility equipment	1,302,802	1,309,042
Furniture and fixtures	1,022,139	1,038,267
Other equipment	2,949,143	2,658,079
	84,073,117	80,607,537
Less: Accumulated depreciation	( 41,240,221)	( 40,241,018)
Construction in progress and prepayments for equipment	7,144,304	4,221,478
	<u>49,977,200</u>	<u>44,587,997</u>
Other Assets		
Refundable deposits	16,992	8,899
Deferred charges	1,071,161	1,165,769
Deferred income tax asset, noncurrent	754,502	1,269,236
Other assets - other	169,679	157,809
	<u>2,012,334</u>	<u>2,601,713</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 93,675,103</u></b>	<b><u>\$ 85,551,109</u></b>

(Continued)

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

	<u>September 30,</u>	
	<u>2012</u>	<u>2011</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Short-term loans	\$ 2,050,650	\$ 1,524,000
Accounts payable	6,338,384	8,281,584
Income tax payable	452,664	360,985
Accrued expenses	3,285,791	2,993,489
Other payables	6,403,104	3,613,305
Current portion of long-term loans	1,566,958	-
Other current liabilities	381,919	539,856
	<u>20,479,470</u>	<u>17,313,219</u>
Long-term Liabilities		
Long-term loans	<u>13,693,717</u>	<u>9,562,005</u>
Other Liabilities		
Other liabilities - other	<u>508,452</u>	<u>349,038</u>
Total Liabilities	<u>34,681,639</u>	<u>27,224,262</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	( 964,188)	( 964,321)
Total Stockholders' Equity	<u>58,993,464</u>	<u>58,326,847</u>
Commitments and Contingencies		
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b><u>\$ 93,675,103</u></b>	<b><u>\$ 85,551,109</u></b>

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 nine months ended September 30,			
	2012		2011	
Operating Revenues				
Sales	\$	49,163,541	\$	45,743,912
Sales allowances	(	654,558)	(	216,767)
Net operating revenues		48,508,983		45,527,145
Cost of Goods Sold	(	39,777,698)	(	38,548,262)
Gross Profit		8,731,285		6,978,883
Operating Expenses				
Selling expenses	(	597,136)	(	521,467)
General and administrative expenses	(	1,452,618)	(	1,246,344)
Research and development expenses	(	1,845,469)	(	1,457,716)
	(	3,895,223)	(	3,225,527)
Operating Income		4,836,062		3,753,356
Non-operating Income and Gain				
Interest income		91,763		45,904
Others		414,677		514,532
		506,440		560,436
Non-operating Expenses and Losses				
Interest expenses	(	133,522)	(	26,595)
Impairment loss	(	94,409)		-
Others	(	250,350)	(	173,959)
	(	478,281)	(	200,554)
Income from Continuing Operations before Income Tax		4,864,221		4,113,238
Income Tax Expense	(	804,768)	(	447,299)
Consolidated Net Income	\$	4,059,453	\$	3,665,939
Attributable to:				
Consolidated net income	\$	4,059,453	\$	3,665,939
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Consolidated net income	\$ 1.58	\$ 1.32	\$ 1.32	\$ 1.18
Diluted Earnings Per Share (in dollars)				
Consolidated net income	\$ 1.57	\$ 1.31	\$ 1.32	\$ 1.17

**SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES**  
**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		
Consolidated net income	\$ 4,059,453	\$ 3,665,939
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	7,010,476	6,736,971
Amortization	437,870	419,521
Reversal of bad debt expense	( 10,597)	( 7,514)
Provision for (reversal of) sales allowance	138,275	( 15,155)
Provision for loss on obsolescence and decline in market value of inventories	25,913	28,589
Long-term investment (gain) loss under the equity method	( 14,785)	18,885
Cash dividends received from long-term investment under the equity method	5,250	-
Impairment loss	94,409	-
Gain on disposal of property, plant and equipment	( 57,849)	( 65,083)
Provision for loss on idle assets	129,450	79,752
Exchange (gain) loss on valuation of foreign currency long-term loans	( 214,700)	142,568
Amortization of arrangement fee of long-term co-financing loans	3,734	1,347
(Increase) decrease in assets:		
Notes receivable	( 8,659)	54,012
Accounts receivable	( 2,556,208)	( 2,248,455)
Other financial assets, current	( 334,000)	7,365
Inventories	402,751	( 1,011,125)
Deferred income tax assets	277,054	7,159
Other current assets - other	23,142	14,031
Increase (decrease) in liabilities:		
Accounts payable	( 51,396)	892,951
Income tax payable	( 30,624)	( 162,279)
Accrued expenses	294,282	( 96,079)
Other payables	( 142,732)	( 37,638)
Other current liabilities	169,569	107,209
Other liabilities - other	26	( 98)
Accrued pension liabilities	27,000	-
Net cash provided by operating activities	<u>9,677,104</u>	<u>8,532,873</u>

(Continued)

**SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES**  
**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 in 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	( 9,843,888)	( 8,473,374)
Proceeds from disposal of property, plant and equipment	82,522	562,184
Payment for refundable deposits	( 6,108)	( 453)
Payment for deferred charges	( 359,209)	( 862,525)
Net cash used in investing activities	( 10,744,861)	( 9,317,418)
Cash flows from financing activities		
Increase in short-term loans	589,975	-
(Repayment) receipt of deposit-in	( 88,524)	300,911
Increase in 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 (used) in financing activities	2,083,619	( 711,888)
Effect on foreign currency exchange	( 98,372)	207,569
Net increase (decrease) in cash and cash equivalents	917,490	( 1,288,864)
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	\$ 16,859,090	\$ 14,230,144
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 120,097	\$ 42,471
Less: Capitalized interest	-	( 19,808)
Interest paid (excluding capitalized interest)	\$ 120,097	\$ 22,663
Cash paid for income tax	\$ 551,882	\$ 575,243
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 13,185,446	\$ 8,107,106
Net (increase) decrease in other payables due to acquisition of equipment	( 3,341,558)	366,268
Cash paid	\$ 9,843,888	\$ 8,473,374
Non-cash investing and financing activities:		
Current portion of long-term loans	\$ 1,566,958	\$ -