

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

	<u>2013.3.31</u>	<u>2012.12.31</u>	<u>2012.3.31</u>	<u>2012.1.1</u>
Current Assets				
Cash and cash equivalents	\$ 17,412,640	\$ 15,852,492	\$ 17,201,177	\$ 15,939,100
Notes receivable, net	30,147	66,732	20,537	22,211
Accounts receivable, net	11,260,884	12,852,953	10,535,699	10,231,452
Other receivables	748,329	584,288	463,857	235,106
Inventories	3,454,543	3,135,203	4,002,652	3,985,115
Other current assets — other	933,600	953,939	895,313	931,194
	<u>33,840,143</u>	<u>33,445,607</u>	<u>33,119,235</u>	<u>31,344,178</u>
Non-current Assets				
Available-for-sale financial assets, non-current	5,831,957	5,394,451	6,852,966	5,317,145
Investments accounted for using equity method	667,702	673,668	181,936	173,575
Property, plant and equipments	53,794,138	49,927,406	43,224,405	44,189,424
Intangible assets	466,479	516,087	565,659	583,080
Deferred income tax assets	1,199,480	1,262,346	1,549,601	1,791,978
Other non-current assets — other	691,377	627,885	631,691	674,933
	<u>62,651,133</u>	<u>58,401,843</u>	<u>53,006,258</u>	<u>52,730,135</u>
<u>TOTAL ASSETS</u>	<u>\$ 96,491,276</u>	<u>\$ 91,847,450</u>	<u>\$ 86,125,493</u>	<u>\$ 84,074,313</u>
Current Liabilities				
Short-term loans	\$ 2,535,125	\$ 2,468,400	\$ 2,065,700	\$ 1,513,750
Accounts payable	6,078,852	5,847,980	6,790,190	6,404,096
Other payables	10,668,867	6,741,376	5,314,845	6,363,651
Current income tax liabilities	545,809	502,318	581,050	483,595
Current portion of long-term loans	3,156,730	3,148,610	-	-
Other current liabilities — other	351,609	516,039	342,202	278,543
	<u>23,336,992</u>	<u>19,224,723</u>	<u>15,093,987</u>	<u>15,043,635</u>
Non-current Liabilities				
Long-term loans	12,268,120	12,038,181	9,418,654	9,532,335
Deferred income tax liabilities	44,388	76,182	36,302	15,711
Other non-current liabilities	1,076,545	1,076,253	1,063,057	1,063,074
	<u>13,389,053</u>	<u>13,190,616</u>	<u>10,518,013</u>	<u>10,611,120</u>
Total Liabilities	<u>36,726,045</u>	<u>32,415,339</u>	<u>25,612,000</u>	<u>25,654,755</u>
Stockholders' Equity				
Capital stock	31,163,611	31,163,611	31,163,611	31,163,611
Capital reserve	16,470,154	16,471,019	16,452,634	16,453,527
Retained earnings				
Legal reserve	7,645,816	7,645,816	7,162,092	7,162,092
Unappropriated earnings	4,725,232	5,017,089	5,190,329	4,298,861
Other equities	724,606	98,764	1,509,015	305,655
Treasury stock	(964,188)	(964,188)	(964,188)	(964,188)
Total Stockholders' Equity	<u>59,765,231</u>	<u>59,432,111</u>	<u>60,513,493</u>	<u>58,419,558</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 96,491,276</u>	<u>\$ 91,847,450</u>	<u>\$ 86,125,493</u>	<u>\$ 84,074,313</u>

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

	For the three months ended March 31,	
	2013	2012
Operating Revenues	\$ 13,819,210	\$ 15,117,682
Operating Costs	(11,802,086)	(12,899,852)
Gross Profit	2,017,124	2,217,830
Realized Intercompany Loss	(258)	-
Net Operating Profit	2,016,866	2,217,830
Operating Expenses		
Selling expenses	(178,566)	(175,531)
General and administrative expenses	(505,772)	(459,521)
Research and development expenses	(695,429)	(556,945)
	(1,379,767)	(1,191,997)
Operating Profit	637,099	1,025,833
Non-operating Revenues and Expenses		
Other income	55,476	68,758
Other gains and losses	84,613	18,823
Finance costs	(63,172)	(41,893)
Share of (loss) profit of associates accounted for using equity method	(20,381)	8,361
Compensation losses	(896,250)	-
	(839,714)	54,049
(Loss) Income from Continuing Operations before Income Tax	(202,615)	1,079,882
Income Tax Expense	(89,242)	(188,414)
Net (Loss) Income	(\$ 291,857)	\$ 891,468
Other Comprehensive Income		
Exchange difference on translation of foreign financial statements	216,418	(142,000)
Unrealized gain on available-for-sale financial assets	437,506	1,535,820
Income Tax Relating to the Components of Other Comprehensive Income	(28,082)	(190,460)
Total Other Comprehensive Income	625,842	1,203,360
Total Comprehensive Income	\$ 333,985	\$ 2,094,828
Net (Loss) Income Attributable to:		
Stockholders of the parent	(\$ 291,857)	\$ 891,468
Minority interests	\$ -	\$ -
Comprehensive Income Attributable to:		
Stockholders of the parent	\$ 333,985	\$ 2,094,828
Minority interests	\$ -	\$ -
Earnings Per Share (in dollars)		
Basic	(\$ 0.09)	\$ 0.29
Diluted	(\$ 0.09)	\$ 0.29

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

	For the three months ended March 31,	
	2013	2012
<u>Cash flows from operating activities</u>		
Consolidated (loss) income before tax	(\$ 202,615)	\$ 1,079,882
Adjustments to reconcile consolidated (loss) income before tax to net cash provided by operating activities:		
Depreciation	2,499,603	2,351,395
Amortization	146,029	140,870
Provision for (reversal of) bad debt expense	118 (10,597)
Interest expense	62,985	41,856
Interest income	(26,604) (30,318)
Share of loss (profit) of associates accounted for using equity method	20,381 (8,361)
Gain on disposal of property, plant and equipments	(7,055) (34,226)
Impairment loss for property, plant, and equipments	1,925	43,883
Realized intercompany loss	258	-
Foreign currency exchange loss (gain) on long-term loan	228,875 (116,078)
Changes in current assets and current liabilities related to the operation		
Notes receivable	37,478	1,376
Accounts receivable	1,653,935 (315,707)
Other receivable	(339,312) (234,995)
Inventories	(315,948) (26,894)
Other current assets — other	30,423	85,839
Accounts payable	208,866	397,377
Other payable	925,471 (596,983)
Other current liabilities	(168,114)	128,371
Other operating liabilities	<u>3,413</u> (<u>16</u>)
Cash provided by the operation	4,760,112	2,896,674
Interest received	22,716	25,770
Interest paid	(67,543) (38,742)
Income tax paid	(52,803) (18,242)
Net cash provided by operating activities	<u>4,662,482</u>	<u>2,865,460</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 three months ended March 31,	
	2013	2012
<u>Cash flows from investing activities</u>		
Increase in security deposits	(\$ 100)	(\$ 54,000)
Acquisition of property, plant and equipments	(3,016,241)	(1,992,914)
Proceeds from disposal of property, plant and equipments	7,063	34,575
Increase in refundable deposits	(69)	(644)
Acquisition of intangible assets	(3,947)	(30,689)
Increase in other non-current assets	(135,140)	(54,050)
Net cash used in investing activities	(3,148,434)	(2,097,722)
<u>Cash flows from financing activities</u>		
Proceeds from short-term loans	-	589,975
Decrease in deposit-in	-	(52,524)
Net cash provided by financing activities	-	537,451
Effect on foreign currency exchange	46,100	(43,112)
Net increase in cash and cash equivalents	1,560,148	1,262,077
Cash and cash equivalents at the beginning of the period	15,852,492	15,939,100
Cash and cash equivalents at the end of the period	<u>\$ 17,412,640</u>	<u>\$ 17,201,177</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Retained Earnings				Other Equities			
	Capital Stock	Capital Reserve	Legal Reserve	Unappropriated Earnings	Unrealized Gain on Valuation of Available-for-sale Financial Assets	Exchange Difference on Translation of Foreign Financial Statements	Treasury Stock	Total
For the three months ended March 31, 2012								
Balance at January 1, 2012	\$ 31,163,611	\$ 16,453,527	\$ 7,162,092	\$ 4,298,861	\$ 305,655	\$ -	(\$ 964,188)	\$ 58,419,558
Changes in capital reserve								
Other	-	(893)	-	-	-	-	-	(893)
Net income	-	-	-	891,468	-	-	-	891,468
Other comprehensive income	-	-	-	-	1,345,360	(142,000)	-	1,203,360
Total comprehensive income	-	-	-	891,468	1,345,360	(142,000)	-	2,094,828
Balance at March 31, 2012	<u>\$ 31,163,611</u>	<u>\$ 16,452,634</u>	<u>\$ 7,162,092</u>	<u>\$ 5,190,329</u>	<u>\$ 1,651,015</u>	<u>(\$ 142,000)</u>	<u>(\$ 964,188)</u>	<u>\$ 60,513,493</u>
For the three months ended March 31, 2013								
Balance at January 1, 2013	\$ 31,163,611	\$ 16,471,019	\$ 7,645,816	\$ 5,017,089	\$ 355,079	(\$ 256,315)	(\$ 964,188)	\$ 59,432,111
Changes in capital reserve								
Changes in equity of associates accounted for using equity method	-	(865)	-	-	-	-	-	(865)
Net income	-	-	-	(291,857)	-	-	-	(291,857)
Other comprehensive income	-	-	-	-	412,022	213,820	-	625,842
Total comprehensive income	-	-	-	(291,857)	412,022	213,820	-	333,985
Balance at March 31, 2013	<u>\$ 31,163,611</u>	<u>\$ 16,470,154</u>	<u>\$ 7,645,816</u>	<u>\$ 4,725,232</u>	<u>\$ 767,101</u>	<u>(\$ 42,495)</u>	<u>(\$ 964,188)</u>	<u>\$ 59,765,231</u>