

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

	2013.6.30	2012.12.31	2012.6.30	2012.1.1
<b>Current Assets</b>				
Cash and cash equivalents	\$ 16,953,454	\$ 15,852,492	\$ 18,259,585	\$ 15,939,100
Notes receivable, net	11,486	66,732	39,269	22,211
Accounts receivable, net	14,030,794	12,852,953	11,584,674	10,231,452
Other receivables	775,522	584,288	690,309	235,106
Inventories	3,932,874	3,135,203	3,806,390	3,985,115
Other current assets — other	982,606	953,939	926,478	931,194
	<u>36,686,736</u>	<u>33,445,607</u>	<u>35,306,705</u>	<u>31,344,178</u>
<b>Non-current Assets</b>				
Available-for-sale financial assets, non-current	6,524,426	5,394,451	5,827,602	5,317,145
Investments accounted for using equity method	638,395	673,668	88,701	173,575
Property, plant and equipments	56,634,673	49,927,406	45,361,766	44,189,424
Intangible assets	422,994	516,087	577,996	583,080
Deferred income tax assets	1,090,001	1,262,346	1,711,412	1,791,978
Other non-current assets — other	994,908	627,885	641,981	674,933
	<u>66,305,397</u>	<u>58,401,843</u>	<u>54,209,458</u>	<u>52,730,135</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 102,992,133</u></b>	<b><u>\$ 91,847,450</u></b>	<b><u>\$ 89,516,163</u></b>	<b><u>\$ 84,074,313</u></b>
<b>Current Liabilities</b>				
Short-term loans	\$ 2,550,000	\$ 2,468,400	\$ 2,091,600	\$ 1,513,750
Accounts payable	7,291,344	5,847,980	6,718,910	6,404,096
Other payables	17,334,211	6,741,376	12,592,116	6,363,651
Current income tax liabilities	307,277	502,318	325,704	483,595
Current portion of long-term loans	3,164,171	3,148,610	1,580,503	-
Other current liabilities — other	356,883	516,039	241,415	278,543
	<u>31,003,886</u>	<u>19,224,723</u>	<u>23,550,248</u>	<u>15,043,635</u>
<b>Non-current Liabilities</b>				
Long-term loans	12,488,184	12,038,181	7,894,719	9,532,335
Deferred income tax liabilities	94,791	76,182	174,663	15,711
Other non-current liabilities	1,076,888	1,076,253	1,061,333	1,063,074
	<u>13,659,863</u>	<u>13,190,616</u>	<u>9,130,715</u>	<u>10,611,120</u>
<b>Total Liabilities</b>	<u>44,663,749</u>	<u>32,415,339</u>	<u>32,680,963</u>	<u>25,654,755</u>
<b>Stockholders' Equity</b>				
Capital stock	31,163,611	31,163,611	31,163,611	31,163,611
Capital reserve	15,776,214	16,471,019	16,452,635	16,453,527
Retained earnings				
Legal reserve	8,207,777	7,645,816	7,645,816	7,162,092
Special reserve	244,604	-	-	-
Unappropriated earnings	1,441,573	5,017,089	1,899,818	4,298,861
Other equities	1,494,605	98,764	637,508	305,655
Treasury stock	-	( 964,188)	( 964,188)	( 964,188)
<b>Total Stockholders' Equity</b>	<u>58,328,384</u>	<u>59,432,111</u>	<u>56,835,200</u>	<u>58,419,558</u>
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b><u>\$ 102,992,133</u></b>	<b><u>\$ 91,847,450</u></b>	<b><u>\$ 89,516,163</u></b>	<b><u>\$ 84,074,313</u></b>

**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 June 30,		For the six months ended June 30,	
	2013	2012	2013	2012
Operating Revenues	\$ 17,601,598	\$ 16,545,486	\$ 31,420,808	\$ 31,663,168
Operating Costs	( 13,925,974)	( 13,369,679)	( 25,728,060)	( 26,269,531)
Gross Profit	3,675,624	3,175,807	5,692,748	5,393,637
Realized Intercompany Gain	678	1,756	420	1,756
Net Operating Profit	3,676,302	3,177,563	5,693,168	5,395,393
Operating Expenses				
Selling expenses	( 226,889)	( 208,754)	( 405,455)	( 384,285)
General and administrative expenses	( 590,417)	( 472,308)	( 1,096,189)	( 931,829)
Research and development expenses	( 962,811)	( 618,752)	( 1,658,240)	( 1,175,697)
	( 1,780,117)	( 1,299,814)	( 3,159,884)	( 2,491,811)
Operating Profit	1,896,185	1,877,749	2,533,284	2,903,582
Non-operating Revenues and Expenses				
Other income	67,534	97,125	123,010	165,883
Other gains and losses	114,765	( 80,935)	199,378	( 62,112)
Finance costs	( 61,117)	( 42,420)	( 124,289)	( 84,313)
Share of (loss) profit of associates accounted for using equity method	( 20,448)	6,424	( 40,829)	14,785
Dividends income	150,652	114,753	150,652	114,753
Compensation loss	-	-	( 896,250)	-
Impairment loss	-	( 94,409)	-	( 94,409)
	251,386	538	( 588,328)	54,587
Income from Continuing Operations before Income Tax	2,147,571	1,878,287	1,944,956	2,958,169
Income Tax Expense	( 407,368)	( 313,860)	( 496,610)	( 502,274)
Net Income	\$ 1,740,203	\$ 1,564,427	\$ 1,448,346	\$ 2,455,895
Other Comprehensive Income				
Exchange difference on translation of foreign financial statements	152,597	46,401	369,015	( 95,599)
Unrealized gain (loss) on available-for-sale financial assets	692,469	( 1,025,363)	1,129,975	510,457
Income Tax Relating to the Components of Other Comprehensive Income	( 75,067)	107,455	( 103,149)	( 83,005)
Total Other Comprehensive Income	769,999	( 871,507)	1,395,841	331,853
Total Comprehensive Income	\$ 2,510,202	\$ 692,920	\$ 2,844,187	\$ 2,787,748
Net Income Attributable to:				
Stockholders of the parent	\$ 1,740,203	\$ 1,564,427	\$ 1,448,346	\$ 2,455,895
Minority interests	\$ -	\$ -	\$ -	\$ -
Comprehensive Income Attributable to:				
Stockholders of the parent	\$ 2,510,202	\$ 692,920	\$ 2,844,187	\$ 2,787,748
Minority interests	\$ -	\$ -	\$ -	\$ -
Earnings Per Share (in dollars)				
Basic	\$ 0.56	\$ 0.51	\$ 0.47	\$ 0.80
Diluted	\$ 0.56	\$ 0.51	\$ 0.47	\$ 0.80

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,	
	2013	2012
<u>Cash flows from operating activities</u>		
Consolidated income before tax	\$ 1,944,956	\$ 2,958,169
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	5,040,260	4,659,646
Amortization	295,705	282,761
Provision for (reversal of) bad debt expense	118	( 10,597)
Interest expense	124,100	83,921
Interest income	( 53,483)	( 64,378)
Dividend income	( 150,652)	( 114,753)
Cost of share-based compensation	232,056	-
Share of loss (profit) of associates accounted for using equity method	40,829	( 14,785)
Impairment loss	-	94,409
Gain on disposal of property, plant and equipments	( 20,592)	( 42,953)
Impairment loss for property, plant, and equipments	38,579	76,040
Realized intercompany gain	( 420)	( 1,756)
Foreign currency exchange loss (gain) on long-term loan	249,352	( 50,504)
Changes in current assets and current liabilities related to the operation		
Notes receivable	56,774	( 17,265)
Accounts receivable	( 1,071,883)	( 1,356,322)
Other receivable	( 200,838)	( 309,823)
Inventories	( 789,485)	171,378
Other current assets — other	4,810	27,212
Accounts payable	1,405,715	323,331
Other payable	1,551,642	117,911
Other current liabilities	( 58,078)	26,809
Other operating liabilities	3,463	6
Cash provided by the operation	8,642,928	6,838,457
Interest received	48,518	58,316
Interest paid	( 122,685)	( 78,383)
Income tax paid	( 608,338)	( 499,003)
Net cash provided by operating activities	7,960,423	6,319,387

(Continued)

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

	For the six months ended June 30,	
	2013	2012
<u>Cash flows from investing activities</u>		
Increase in security deposits	(\$ 30,000)	(\$ 26,000)
Acquisition of property, plant and equipments	( 7,512,618)	( 4,257,642)
Proceeds from disposal of property, plant and equipments	21,458	43,135
Increase in refundable deposits	( 54,019)	-
Acquisition of intangible assets	( 13,350)	( 92,048)
Increase in other non-current assets	( 381,576)	( 149,545)
Net cash used in investing activities	( 7,970,105)	( 4,482,100)
<u>Cash flows from financing activities</u>		
Proceeds from short-term loans	-	589,975
Increase in long-term loans	1,757,000	-
Repayment of long-term loans	( 1,589,083)	-
Decrease in deposit-in	-	( 88,524)
Proceeds from transferring treasury stocks to employees	961,472	-
Net cash provided by financing activities	1,129,389	501,451
Effect on foreign currency exchange	( 18,745)	( 18,253)
Net increase in cash and cash equivalents	1,100,962	2,320,485
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>\$ 16,953,454</u>	<u>\$ 18,259,585</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	Special 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 six months ended June 30, 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
Appropriation for earnings for prior years:									
Legal reserve	-	-	483,724	-	( 483,724)	-	-	-	-
Cash dividends	-	-	-	-	( 4,371,214)	-	-	-	( 4,371,214)
Changes in capital reserve									
Other	-	( 892)	-	-	-	-	-	-	( 892)
Net income	-	-	-	-	2,455,895	-	-	-	2,455,895
Other comprehensive income	-	-	-	-	-	427,452	( 95,599)	-	331,853
Total comprehensive income	-	-	-	-	2,455,895	427,452	( 95,599)	-	2,787,748
Balance at June 30, 2012	<u>\$ 31,163,611</u>	<u>\$ 16,452,635</u>	<u>\$ 7,645,816</u>	<u>\$ -</u>	<u>\$ 1,899,818</u>	<u>\$ 733,107</u>	<u>(\$ 95,599)</u>	<u>(\$ 964,188)</u>	<u>\$ 56,835,200</u>
For the six months ended June 30, 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
Appropriation for earnings for prior years:									
Legal reserve	-	-	561,961	-	( 561,961)	-	-	-	-
Special reserve	-	-	-	244,604	( 244,604)	-	-	-	-
Cash dividends	-	-	-	-	( 4,217,297)	-	-	-	( 4,217,297)
Changes in capital reserve									
Changes in equity of associates									
accounted for using equity method	-	( 649)	-	-	-	-	-	-	( 649)
Cash distribution from capital reserve	-	( 923,496)	-	-	-	-	-	-	( 923,496)
Share-based compensation	-	229,340	-	-	-	-	-	964,188	1,193,528
Net income	-	-	-	-	1,448,346	-	-	-	1,448,346
Other comprehensive income	-	-	-	-	-	1,029,977	365,864	-	1,395,841
Total comprehensive income	-	-	-	-	1,448,346	1,029,977	365,864	-	2,844,187
Balance at June 30, 2013	<u>\$ 31,163,611</u>	<u>\$ 15,776,214</u>	<u>\$ 8,207,777</u>	<u>\$ 244,604</u>	<u>\$ 1,441,573</u>	<u>\$ 1,385,056</u>	<u>\$ 109,549</u>	<u>\$ -</u>	<u>\$ 58,328,384</u>