

**SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED BALANCE SHEETS**

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
<b>Current Assets</b>				
Cash and cash equivalents	\$ 13,816,602	\$ 15,852,492	\$ 16,853,534	\$ 15,939,100
Notes receivable, net	19,516	66,732	30,398	22,211
Accounts receivable, net	15,674,391	12,852,953	12,626,637	10,231,452
Other receivables	628,807	584,288	595,354	235,106
Inventories	3,950,889	3,135,203	3,539,713	3,985,115
Other current assets — other	1,178,772	953,939	905,228	931,194
	<u>35,268,977</u>	<u>33,445,607</u>	<u>34,550,864</u>	<u>31,344,178</u>
<b>Non-current Assets</b>				
Available-for-sale financial assets, non-current	6,407,160	5,394,451	6,609,825	5,317,145
Investments accounted for using equity method	605,442	673,668	702,162	173,575
Property, plant and equipments	56,564,196	49,927,406	49,947,843	44,189,424
Intangible assets	377,313	516,087	550,453	583,080
Deferred income tax assets	1,010,280	1,262,346	1,375,059	1,791,978
Other non-current assets — other	962,705	627,885	723,524	674,933
	<u>65,927,096</u>	<u>58,401,843</u>	<u>59,908,866</u>	<u>52,730,135</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 101,196,073</u></b>	<b><u>\$ 91,847,450</u></b>	<b><u>\$ 94,459,730</u></b>	<b><u>\$ 84,074,313</u></b>
<b>Current Liabilities</b>				
Short-term loans	\$ 2,513,610	\$ 2,468,400	\$ 2,050,650	\$ 1,513,750
Accounts payable	6,932,289	5,847,980	6,338,384	6,404,096
Other payables	10,368,232	6,741,376	9,916,235	6,363,651
Current income tax liabilities	555,017	502,318	452,664	483,595
Current portion of long-term loans	3,143,211	3,148,610	1,566,958	-
Other current liabilities — other	432,507	516,039	381,919	278,543
	<u>23,944,866</u>	<u>19,224,723</u>	<u>20,706,810</u>	<u>15,043,635</u>
<b>Non-current Liabilities</b>				
Long-term loans	15,355,509	12,038,181	13,693,717	9,532,335
Deferred income tax liabilities	90,771	76,182	28,620	15,711
Other non-current liabilities	1,477,323	1,076,253	1,063,120	1,063,074
	<u>16,923,603</u>	<u>13,190,616</u>	<u>14,785,457</u>	<u>10,611,120</u>
<b>Total Liabilities</b>	<u>40,868,469</u>	<u>32,415,339</u>	<u>35,492,267</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	15,771,165	16,471,019	16,472,196	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	3,625,978	5,017,089	3,447,655	4,298,861
Other equities	1,314,469	98,764	1,202,373	305,655
Treasury stock	-	( 964,188)	( 964,188)	( 964,188)
<b>Total Stockholders' Equity</b>	<u>60,327,604</u>	<u>59,432,111</u>	<u>58,967,463</u>	<u>58,419,558</u>
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b><u>\$ 101,196,073</u></b>	<b><u>\$ 91,847,450</u></b>	<b><u>\$ 94,459,730</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 September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Operating Revenues	\$ 19,091,619	\$ 16,845,815	\$ 50,512,427	\$ 48,508,983
Operating Costs	( 14,674,899)	( 13,540,571)	( 40,402,959)	( 39,810,102)
Gross Profit	4,416,720	3,305,244	10,109,468	8,698,881
Unrealized Intercompany Gain	( 560)	( 1,756)	( 140)	-
Net Gross Profit	4,416,160	3,303,488	10,109,328	8,698,881
Operating Expenses				
Selling expenses	( 210,785)	( 221,430)	( 616,240)	( 605,715)
General and administrative expenses	( 583,372)	( 522,560)	( 1,679,561)	( 1,454,389)
Research and development expenses	( 864,180)	( 673,782)	( 2,522,420)	( 1,849,479)
	( 1,658,337)	( 1,417,772)	( 4,818,221)	( 3,909,583)
Operating Profit	2,757,823	1,885,716	5,291,107	4,789,298
Non-operating Revenues and Expenses				
Other income	66,451	98,005	189,461	263,888
Other gains and losses	( 32,664)	( 66,500)	166,714	( 223,021)
Finance costs	( 67,883)	( 49,710)	( 192,172)	( 134,023)
Share of (loss) profit of associates and joint venture accounted for using the equity method	( 17,573)	( 24,278)	( 58,402)	( 9,493)
Dividends income	9,345	-	159,997	114,753
Loss for settlement	-	-	( 896,250)	-
	( 42,324)	( 42,483)	( 630,652)	12,104
Income from Continuing Operations before Income Tax	2,715,499	1,843,233	4,660,455	4,801,402
Income Tax Expense	( 531,094)	( 295,396)	( 1,027,704)	( 797,670)
Net Income	\$ 2,184,405	\$ 1,547,837	\$ 3,632,751	\$ 4,003,732
Other Comprehensive Income				
Exchange difference on translation of foreign financial statements	( 84,385)	( 140,549)	284,630	( 236,148)
Unrealized gain (loss) on available-for-sale financial assets	( 117,266)	782,223	1,012,709	1,292,680
Income Tax Relating to the Components of Other Comprehensive Income	21,515	( 76,809)	( 81,634)	( 159,814)
Total Other Comprehensive Income	( 180,136)	564,865	1,215,705	896,718
Total Comprehensive Income	\$ 2,004,269	\$ 2,112,702	\$ 4,848,456	\$ 4,900,450
Net Income Attributable to:				
Stockholders of the parent	\$ 2,184,405	\$ 1,547,837	\$ 3,632,751	\$ 4,003,732
Minority interests	\$ -	\$ -	\$ -	\$ -
Comprehensive Income Attributable to:				
Stockholders of the parent	\$ 2,004,269	\$ 2,112,702	\$ 4,848,456	\$ 4,900,450
Minority interests	\$ -	\$ -	\$ -	\$ -
Earnings Per Share (in dollars)				
Basic	\$ 0.70	\$ 0.50	\$ 1.17	\$ 1.30
Diluted	\$ 0.70	\$ 0.50	\$ 1.17	\$ 1.29

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

	For the nine months ended September 30,	
	2013	2012
<b><u>Cash flows from operating activities</u></b>		
Consolidated income before tax	\$ 4,660,455	\$ 4,801,402
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	7,678,639	7,018,162
Amortization	443,345	430,184
Provision for (reversal of) bad debt expense	118	( 10,597)
Interest expense	191,696	133,522
Interest income	( 75,909)	( 91,763)
Dividend income	( 159,997)	( 114,753)
Cost of share-based compensation	232,056	-
Share of loss (profit) of associates and joint venture accounted for using the equity method	58,402	9,493
Impairment loss for equity investments	-	94,409
Gain on disposal of property, plant and equipments	( 49,577)	( 57,849)
Gain on disposal of equity investments	( 1,360)	-
Impairment loss for property, plant, and equipments	78,657	129,450
Unrealized intercompany gain	140	-
Foreign currency exchange loss (gain) on long-term loan	131,362	( 214,700)
Changes in current assets and current liabilities related to the operation		
Notes receivable	48,449	( 8,659)
Accounts receivable	( 2,735,949)	( 2,419,533)
Other receivable	( 210,652)	( 339,587)
Inventories	( 809,758)	428,664
Other current assets—other	( 222,127)	23,142
Accounts payable	1,053,931	( 51,396)
Other payable	2,228,245	207,936
Other current liabilities	( 88,631)	169,569
Other operating liabilities	403,334	26
Cash provided by the operation	12,854,869	10,137,122
Interest received	72,539	91,115
Dividend received	162,911	120,003
Interest paid	( 192,471)	( 120,097)
Income tax paid	( 791,240)	( 551,882)
Net cash provided by operating activities	12,106,608	9,676,261

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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)

	For the nine months ended September 30,	
	2013	2012
<u>Cash flows from investing activities</u>		
Acquisition of equity investments	\$ -	(\$ 618,178)
Proceeds from disposal of equity investments	3,982	-
Acquisition of property, plant and equipments	( 12,631,865)	( 9,843,888)
Proceeds from disposal of property, plant and equipments	51,028	82,522
Increase in refundable deposits	( 58,964)	( 6,108)
Increase of intangible assets	( 19,403)	( 186,823)
Increase in other non-current assets	( 482,544)	( 172,386)
Net cash used in investing activities	( 13,137,766)	( 10,744,861)
<u>Cash flows from financing activities</u>		
Proceeds from short-term loans	-	589,975
Increase in long-term loans	4,706,000	5,953,356
Repayment of long-term loans	( 1,589,083)	-
Decrease in deposit-in	-	( 88,524)
Payment for cash dividends	( 5,140,752)	( 4,371,188)
Proceeds from transferring treasury stocks to employees	961,472	-
Net cash provided by financing activities	( 1,062,363)	2,083,619
Effect on foreign currency exchange	57,631	( 100,585)
Net increase in cash and cash equivalents	( 2,035,890)	914,434
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	\$ 13,816,602	\$ 16,853,534

**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 nine months ended September 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										
Changes in equity of associates and joint venture accounted for using the equity method	-	19,561	-	-	-	-	-	-	19,561	
Other	-	( 892)	-	-	-	-	-	-	( 892)	
Net income	-	-	-	-	4,003,732	-	-	-	4,003,732	
Other comprehensive income	-	-	-	-	-	1,132,866	( 236,148)	-	896,718	
Total comprehensive income	-	-	-	-	4,003,732	1,132,866	( 236,148)	-	4,900,450	
Balance at September 30, 2012	<u>\$ 31,163,611</u>	<u>\$ 16,472,196</u>	<u>\$ 7,645,816</u>	<u>\$ -</u>	<u>\$ 3,447,655</u>	<u>\$ 1,438,521</u>	<u>(\$ 236,148)</u>	<u>(\$ 964,188)</u>	<u>\$ 58,967,463</u>	
For the nine months ended September 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 and joint venture accounted for using the equity method	-	( 5,698)	-	-	-	-	-	-	( 5,698)	
Cash distribution from capital reserve	-	( 923,496)	-	-	-	-	-	-	( 923,496)	
Share-based compensation	-	229,340	-	-	-	-	-	964,188	1,193,528	
Net income	-	-	-	-	3,632,751	-	-	-	3,632,751	
Other comprehensive income	-	-	-	-	-	932,903	282,802	-	1,215,705	
Total comprehensive income	-	-	-	-	3,632,751	932,903	282,802	-	4,848,456	
Balance at September 30, 2013	<u>\$ 31,163,611</u>	<u>\$ 15,771,165</u>	<u>\$ 8,207,777</u>	<u>\$ 244,604</u>	<u>\$ 3,625,978</u>	<u>\$ 1,287,982</u>	<u>\$ 26,487</u>	<u>\$ -</u>	<u>\$ 60,327,604</u>	