

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

	September 30,	
	2010	2009
ASSETS		
Current Assets		
Cash	\$ 10,364,728	\$ 17,426,995
Notes receivable, net	30,194	38,009
Accounts receivable, net	10,111,570	11,579,166
Other financial assets, current	1,623,804	586,440
Inventories	2,907,316	2,844,019
Deferred income tax assets, current	632,654	820,565
Other current assets — other	488,303	641,708
	<u>26,158,569</u>	<u>33,936,902</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,720,489	3,077,611
Financial assets carried at cost, noncurrent	1,239,343	322,036
Long-term investments under equity method	4,839,498	3,558,564
	<u>10,799,330</u>	<u>6,958,211</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	13,919,668	10,520,513
Machinery and equipment	46,020,064	49,078,208
Utility equipment	722,439	753,019
Furniture and fixtures	777,171	689,758
Other equipment	2,373,190	2,231,330
	<u>66,715,724</u>	<u>66,176,020</u>
Less: Accumulated depreciation	(33,897,160)	(35,327,748)
Construction in progress and prepayments for equipment	4,907,718	1,537,068
	<u>37,726,282</u>	<u>32,385,340</u>
Other Assets		
Refundable deposits	7,094	7,106
Deferred charges	665,584	481,301
Deferred income tax assets, noncurrent	973,218	1,125,324
Other assets — other	59,031	70,416
	<u>1,704,927</u>	<u>1,684,147</u>
<u>TOTAL ASSETS</u>	<u>\$ 76,389,108</u>	<u>\$ 74,964,600</u>

(Continued)

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

	<u>September 30,</u>	
	<u>2010</u>	<u>2009</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 7,171,282	\$ 7,857,831
Income tax payable	410,356	582,271
Accrued expenses	3,191,206	2,858,054
Other payables	4,859,391	2,421,755
Other financial liabilities, current	85,744	968,300
Other current liabilities	26,422	30,592
	<u>15,744,401</u>	<u>14,718,803</u>
Other Liabilities	<u>87,655</u>	<u>97,558</u>
Total Liabilities	<u>15,832,056</u>	<u>14,816,361</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	234,166	234,166
Retained earnings		
Legal reserve	6,599,402	5,720,419
Unappropriated earnings	4,531,099	4,634,637
Unrealized gain on available-for-sale financial assets	1,624,291	1,946,208
Cumulative translation adjustments	<u>185,123</u>	<u>229,838</u>
Total Stockholders' Equity	60,557,052	60,148,239
Commitments and Contingencies		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 76,389,108</u>	<u>\$ 74,964,600</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,			
	2010		2009	
Operating Revenues				
Sales	\$	46,394,932	\$	40,936,061
Sales allowances	(493,980)	(863,234)
Net operating revenues		45,900,952		40,072,827
Cost of Goods Sold	(38,712,075)	(32,390,175)
Gross Profit		7,188,877		7,682,652
Realized (unrealized) Intercompany Profit		7	(28)
Realized Gross Profit		7,188,884		7,682,624
Operating Expenses				
Selling expenses	(312,211)	(452,948)
General and administrative expenses	(933,518)	(918,376)
Research and development expenses	(1,093,834)	(873,505)
	(2,339,563)	(2,244,829)
Operating Income		4,849,321		5,437,795
Non-operating Income and Gain				
Interest income		23,915		39,497
Investment income recognized under the equity method		265,779		126,781
Others		259,114		194,628
		548,808		360,906
Non-operating Expenses and Losses				
Interest expenses	(223)	(30,277)
Others	(204,525)	(196,102)
	(204,748)	(226,379)
Income from Continuing Operations before Income Tax		5,193,381		5,572,322
Income Tax Expense	(680,337)	(1,085,105)
Net Income	\$	4,513,044	\$	4,487,217
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)	\$ 1.67	\$ 1.45	\$ 1.79	\$ 1.44
Diluted Earnings Per Share (in dollars)	\$ 1.66	\$ 1.44	\$ 1.78	\$ 1.44

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

	For the nine months ended September 30,	
	2010	2009
Cash flows from operating activities		
Net income	\$ 4,513,044	\$ 4,487,217
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,781,162	5,981,846
Amortization	311,563	387,154
(Recovery of) provision for bad debt expense	(260,513)	11,839
(Recovery of) provision for sales allowance	(328,172)	273,428
(Recovery of) provision for loss on obsolescence and decline in market value of inventories	(26,411)	23,464
Gain on liquidation of investment	- (5,871)
Long-term investment income under the equity method	(265,779)	(126,781)
(Realized) unrealized intercompany profit	(7)	28
Gain on disposal of property, plant and equipment	(23,066)	(10,010)
Provision for loss on idle assets	64,837	44,630
Amortization of discount on long-term notes	-	2,581
(Increase) decrease in assets:		
Notes receivable	9,708	8,164
Accounts receivable	1,240,059	(5,071,857)
Other financial assets, current	(145,186)	(88,999)
Inventories	(149,870)	(674,465)
Deferred income tax assets	260,154	482,782
Other current assets — other	37,305	16,378
Increase (decrease) in liabilities:		
Notes payable	- (655)
Accounts payable	(469,829)	3,168,912
Income tax payable	(438,995)	(239,607)
Accrued expenses	(257,369)	(289,937)
Other payables	82,139	605,838
Other financial liabilities, current	22,671	14,138
Other current liabilities	4,913	(26,098)
Net cash provided by operating activities	<u>9,962,358</u>	<u>8,974,119</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,	
	2010	2009
Cash flows from investing activities		
Increase in security deposits	(\$ 93,600)	\$ -
Increase of long-term investment under equity method	(959,700)	(331,100)
Increase of financial assets carried at cost	(923,950)	-
Proceeds from liquidation of long-term investment	-	5,871
Acquisition of property, plant and equipment	(9,069,880)	(1,801,380)
Proceeds from disposal of property, plant and equipment	990,238	155,421
Receipt of refundable deposits	813	1,586
Payment for deferred charges	(535,910)	(162,025)
Net cash used in investing activities	(10,591,989)	(2,131,627)
Cash flows from financing activities		
Repayment of long-term loans	-	(3,000,000)
Receipt of deposit-in	-	874,595
Payment of employees' bonuses and stockholders' dividends	(8,040,177)	(5,609,430)
Net cash used in financing activities	(8,040,177)	(7,734,835)
Net decrease in cash	(8,669,808)	(892,343)
Cash at the beginning of the period	19,034,536	18,319,338
Cash at the end of the period	<u>\$ 10,364,728</u>	<u>\$ 17,426,995</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 223</u>	<u>\$ 27,696</u>
Cash paid for income tax	<u>\$ 859,179</u>	<u>\$ 843,036</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 11,767,432	\$ 2,549,918
Increase in payables for equipment	(2,697,552)	(748,538)
Cash paid	<u>\$ 9,069,880</u>	<u>\$ 1,801,380</u>