

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

	March 31,	
	2011	2010
ASSETS		
Current Assets		
Cash	\$ 12,322,216	\$ 20,251,223
Notes receivable, net	22,163	43,722
Accounts receivable, net	9,142,132	10,259,116
Other financial assets, current	801,158	728,542
Inventories	3,213,589	2,879,484
Deferred income tax assets, current	370,725	770,668
Other current assets — other	482,456	507,158
	<u>26,354,439</u>	<u>35,439,913</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,611,243	3,399,556
Financial assets carried at cost, noncurrent	1,939,343	315,394
Prepaid long-term investments	-	463,894
Long-term investments under equity method	5,245,427	4,120,766
	<u>11,796,013</u>	<u>8,299,610</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	14,636,224	12,136,749
Machinery and equipment	48,725,110	49,342,841
Utility equipment	720,494	639,045
Furniture and fixtures	912,880	679,677
Other equipment	2,476,330	2,237,042
	70,374,230	67,938,546
Less: Accumulated depreciation	(35,377,107)	(36,732,509)
Construction in progress and prepayments for equipment	3,597,854	3,022,124
	<u>38,594,977</u>	<u>34,228,161</u>
Other Assets		
Refundable deposits	7,023	6,915
Deferred charges	1,127,299	476,931
Deferred income tax asset, noncurrent	1,215,752	1,022,594
Other assets — other	66,887	151,703
	<u>2,416,961</u>	<u>1,658,143</u>
<u>TOTAL ASSETS</u>	<u>\$ 79,162,390</u>	<u>\$ 79,625,827</u>

(Continued)

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

	March 31,	
	2011	2010
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 6,012,136	\$ 7,375,949
Income tax payable	570,927	997,622
Accrued expenses	2,480,477	3,200,724
Other payables	3,047,909	3,030,250
Other current liabilities	121,562	617,032
	<u>12,233,011</u>	<u>15,221,577</u>
Long-term Liabilities		
Long-term loans	4,409,075	-
Other Liabilities—other	393,018	89,017
Total Liabilities	<u>17,035,104</u>	<u>15,310,594</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	6,715,029	10,450,860
Unrealized gain on available-for-sale financial assets	1,471,191	339,720
Cumulative translation adjustments	(6,905)	187,097
Net loss not recognized as pension cost	(268,568)	-
Total Stockholders' Equity	<u>62,127,286</u>	<u>64,315,233</u>
Commitments and Contingencies		
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 79,162,390</u>	<u>\$ 79,625,827</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 three months ended March 31,			
	2011		2010	
Operating Revenues				
Sales	\$	13,337,296	\$	15,188,158
Sales allowances	(27,288)	(136,493)
Net operating revenues		13,310,008		15,051,665
Cost of Goods Sold	(11,408,591)	(12,606,929)
Gross Profit		1,901,417		2,444,736
Realized Intercompany Loss	(24)	(3)
Realized Gross Profit		1,901,393		2,444,733
Operating Expenses				
Selling expenses	(178,521)	(156,944)
General and administrative expenses	(346,009)	(286,006)
Research and development expenses	(451,164)	(323,627)
	(975,694)	(766,577)
Operating Income		925,699		1,678,156
Non-operating Income and Gain				
Interest income		7,846		7,444
Investment income recognized under the equity method		220,916		28,223
Others		94,454		84,198
		323,216		119,865
Non-operating Expenses and Losses				
Interest expenses	(6,635)		-
Others	(55,902)	(25,300)
	(62,537)	(25,300)
Income from Continuing Operations before Income Tax		1,186,378		1,772,721
Income Tax Expense	(116,310)	(259,110)
Net Income	\$	1,070,068	\$	1,513,611
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$	0.38	\$	0.34
	\$	0.57	\$	0.49
Diluted Earnings Per Share (in dollars)				
Net income	\$	0.38	\$	0.34
	\$	0.56	\$	0.48

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

	For the three months ended March 31,	
	2011	2010
Cash flows from operating activities		
Net income	\$ 1,070,068	\$ 1,513,611
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,985,473	1,956,084
Amortization	137,651	103,888
Reversal of bad debt expense	(7,513)	(16,679)
Reversal of sales allowance	(58,838)	(157,258)
Provision for (reversal of) loss on obsolescence and decline in market value of inventories	19,952	(16,882)
Long-term investment income under the equity method	(220,916)	(28,223)
Realized intercompany loss	24	3
Gain on disposal of property, plant and equipment	(10,924)	(3,904)
Provision for loss on idle assets	8,438	2,969
Exchange loss on valuation of foreign currency long-term loans	40,500	-
Amortization of arrangement fee of long-term loans	417	-
(Increase) decrease in assets:		
Notes receivable	(1,890)	(3,820)
Accounts receivable	(246,796)	677,765
Other financial assets, current	35,662	(35,424)
Inventories	(38,655)	(126,682)
Deferred income tax assets	30,904	109,125
Other current assets—other	26,833	18,451
Increase (decrease) in liabilities:		
Accounts payable	(845,789)	(265,162)
Income tax payable	80,823	148,271
Accrued expenses	(426,482)	(247,851)
Other payables	11,130	(77,639)
Other current liabilities	42,832	67,160
Net cash provided by operating activities	<u>1,632,904</u>	<u>3,617,803</u>

(Continued)

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

	<u>For the three months ended March 31,</u>	
	<u>2011</u>	<u>2010</u>
Cash flows from investing activities		
Increase of security deposits	(\$ 100)	(\$ 8,100)
Increase of long-term investment under equity method	-	(476,550)
Increase of financial assets carried at cost	(490,000)	-
Increase of prepaid long-term investments	-	(463,894)
Acquisition of property, plant and equipment	(2,797,601)	(1,805,169)
Proceeds from disposal of property, plant and equipment	501,376	6,932
Unearned receipts for disposal of property, plant and equipment	-	465,290
Receipt of refundable deposits	58	992
Payment for deferred charges	(590,224)	(120,650)
Net cash used in investing activities	(3,376,491)	(2,401,149)
Cash flows from financing activities		
Receipt of deposit-in	-	33
Net cash provided by financing activities	-	33
Net (decrease) increase in cash	(1,743,587)	1,216,687
Cash at the beginning of the period	14,065,803	19,034,536
Cash at the end of the period	<u>\$ 12,322,216</u>	<u>\$ 20,251,223</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 10,007	\$ -
Less: Capitalized interest	(3,908)	-
Interest paid (excluding capitalized interest)	<u>\$ 6,099</u>	<u>\$ -</u>
Cash paid for income tax	<u>\$ 4,582</u>	<u>\$ 1,714</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 2,269,706	\$ 2,833,393
Net decrease (increase) in other payables due to acquisition of equipment	527,895	(1,028,224)
Cash paid	<u>\$ 2,797,601</u>	<u>\$ 1,805,169</u>