

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

	June 30,	
	2011	2010
ASSETS		
Current Assets		
Cash	\$ 13,023,190	\$ 20,421,851
Notes receivable, net	13,052	41,690
Accounts receivable, net	8,984,626	10,750,409
Other financial assets, current	875,263	742,296
Inventories	3,476,980	3,069,481
Deferred income tax assets, current	352,434	688,942
Other current assets - other	494,835	1,197,183
	<u>27,220,380</u>	<u>36,911,852</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,692,153	4,208,516
Financial assets carried at cost, noncurrent	1,939,343	1,239,343
Long-term investments under equity method	5,394,780	4,260,842
	<u>12,026,276</u>	<u>9,708,701</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	14,772,905	12,575,454
Machinery and equipment	49,808,505	44,972,646
Utility equipment	793,643	670,941
Furniture and fixtures	922,936	741,689
Other equipment	2,567,488	2,284,855
	<u>71,768,669</u>	<u>64,148,777</u>
Less: Accumulated depreciation	(36,823,712)	(33,617,155)
Construction in progress and prepayments for equipment	4,433,619	4,179,160
	<u>39,378,576</u>	<u>34,710,782</u>
Other Assets		
Refundable deposits	7,324	7,657
Deferred charges	1,091,728	567,799
Deferred income tax asset, noncurrent	1,243,344	826,270
Other assets - other	64,071	61,960
	<u>2,406,467</u>	<u>1,463,686</u>
<u>TOTAL ASSETS</u>	<u>\$ 81,031,699</u>	<u>\$ 82,795,021</u>

(Continued)

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

	June 30,	
	2011	2010
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 6,140,308	\$ 7,611,331
Income tax payable	201,274	343,825
Accrued expenses	2,820,203	3,467,850
Other payables	8,474,371	12,510,150
Other current liabilities	452,255	152,294
	<u>18,088,411</u>	<u>24,085,450</u>
Long-term Liabilities		
Long-term loans	<u>4,308,285</u>	<u>-</u>
Other Liabilities		
Other liabilities - other	<u>403,744</u>	<u>88,697</u>
Total Liabilities	<u>22,800,440</u>	<u>24,174,147</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	234,167	234,167
Retained earnings		
Legal reserve	7,162,092	6,599,402
Unappropriated earnings	2,228,415	3,041,311
Unrealized gain on available-for-sale financial assets	1,552,652	1,103,114
Cumulative translation adjustments	(60,470)	259,909
Net loss not recognized as pension cost	(268,568)	-
Total Stockholders' Equity	<u>58,231,259</u>	<u>58,620,874</u>
Commitments and Contingencies		
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 81,031,699</u>	<u>\$ 82,795,021</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT EARNINGS PER SHARE)

	For the six months ended June 30,			
	2011		2010	
Operating Revenues				
Sales	\$	26,858,313	\$	31,046,913
Sales allowances	(26,213)	(391,350)
Net operating revenues		26,832,100		30,655,563
Cost of Goods Sold	(22,878,685)	(25,559,568)
Gross Profit		3,953,415		5,095,995
Unrealized Intercompany Loss		139		291
Realized Gross Profit		3,953,554		5,096,286
Operating Expenses				
Selling expenses	(367,933)	(345,482)
General and administrative expenses	(701,231)	(599,407)
Research and development expenses	(938,529)	(687,405)
	(2,007,693)	(1,632,294)
Operating Income		1,945,861		3,463,992
Non-operating Income and Gain				
Interest income		19,186		17,824
Investment income recognized under the equity method		373,083		95,486
Gain on disposal of property, plant and equipment		27,884		151,770
Others		150,996		132,015
		571,149		397,095
Non-operating Expenses and Losses				
Interest expenses	(11,094)	(223)
Impairment loss		-	(87,271)
Others	(79,287)	(57,770)
	(90,381)	(145,264)
Income from Continuing Operations before Income Tax		2,426,629		3,715,823
Income Tax Expense	(231,980)	(692,566)
Net Income	\$	2,194,649	\$	3,023,257
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 0.78	\$ 0.70	\$ 1.19	\$ 0.97
Diluted Earnings Per Share (in dollars)				
Net income	\$ 0.78	\$ 0.70	\$ 1.19	\$ 0.97

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2011 AND 2010
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Capital Reserve	Retained Earnings		Unrealized Gain on Available-for-sale Financial Assets	Cumulative Translation Adjustments	Net Loss Not Recognized as Pension Cost	Total
			Legal Reserve	Unappropriated Earnings				
Balance at January 1, 2010	\$ 31,163,611	\$ 16,453,527	\$ 5,720,419	\$ 8,937,249	\$ 767,157	\$ 208,577	(\$ 169,314)	\$ 63,081,226
Appropriations of prior year's earnings: (Note)								
Legal reserve	-	-	878,983	(878,983)	-	-	-	-
Cash dividends	-	-	-	(8,040,212)	-	-	-	(8,040,212)
Long-term investment adjustment for investee company's cumulative translation adjustments	-	-	-	-	-	51,332	-	51,332
Unrealized gain on available-for-sale financial assets	-	-	-	-	335,957	-	-	335,957
Reversal of net loss not recognized as pension cost	-	-	-	-	-	-	169,314	169,314
Net income	-	-	-	3,023,257	-	-	-	3,023,257
Balance at June 30, 2010	<u>\$ 31,163,611</u>	<u>\$ 16,453,527</u>	<u>\$ 6,599,402</u>	<u>\$ 3,041,311</u>	<u>\$ 1,103,114</u>	<u>\$ 259,909</u>	<u>\$ -</u>	<u>\$ 58,620,874</u>

Note: The directors' and supervisors' remunerations and employees' bonus amounted to \$79,108 thousand and \$893,357 thousand, respectively, have been deducted from the statements of income.

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SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY(CONTINUED)
FOR THE SIX MONTHS ENDED JUNE 30, 2011 AND 2010
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Capital Reserve	Retained Earnings Legal Reserve	Unappropriated Earnings	Unrealized Gain on Available-for-sale Financial Assets	Cumulative Translation Adjustments	Net Loss Not Recognized as Pension Cost	Total
Balance at January 1, 2011	\$ 31,163,611	\$ 16,453,527	\$ 6,599,402	\$ 5,644,961	\$ 1,788,512	(\$ 85,264)	(\$ 268,568)	\$ 61,296,181
Appropriations of prior year's earnings: (Note)								
Legal reserve	-	-	562,690	(562,690)	-	-	-	-
Cash dividends	-	-	-	(5,048,505)	-	-	-	(5,048,505)
Long-term investment adjustment for investee company's cumulative translation adjustments	-	-	-	-	-	24,794	-	24,794
Unrealized gain on available-for-sale financial assets	-	-	-	-	(235,860)	-	-	(235,860)
Net income	-	-	-	2,194,649	-	-	-	2,194,649
Balance at June 30, 2011	<u>\$ 31,163,611</u>	<u>\$ 16,453,527</u>	<u>\$ 7,162,092</u>	<u>\$ 2,228,415</u>	<u>\$ 1,552,652</u>	<u>(\$ 60,470)</u>	<u>(\$ 268,568)</u>	<u>\$ 58,231,259</u>

Note: The directors' and supervisors' remunerations and employees' bonus amounted to \$50,642 thousand and \$560,945 thousand, respectively, have been deducted from the statements of income.

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

	For the six months ended June 30,	
	2011	2010
Cash flows from operating activities		
Net income	\$ 2,194,649	\$ 3,023,257
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	3,984,688	3,869,182
Amortization	272,324	207,816
Recovery of bad debt expense	(7,565)	(21,299)
Recovery of sales allowance	(115,566)	(150,187)
Provision for (recovery of) loss on obsolescence and decline in market value of inventories	16,549	(24,518)
Long-term investment income under the equity method	(373,083)	(95,486)
Unrealized intercompany loss	(139)	(291)
Gain on disposal of property, plant and equipment	(26,967)	(148,021)
Impairment loss	-	87,271
Provision for loss on idle assets	21,169	18,222
Exchange gain on valuation of foreign currency long-term loans	(60,750)	-
Amortization of arrangement fee of long-term loans	877	-
(Increase) decrease in assets:		
Notes receivable	7,221	(1,788)
Accounts receivable	(32,510)	184,021
Other financial assets, current	176,026	8,422
Inventories	(298,643)	(309,043)
Deferred income tax assets	22,154	341,609
Other current assets	14,454	23,241
Increase (decrease) in liabilities:		
Accounts payable	(717,617)	(29,780)
Income tax payable	(288,830)	(505,526)
Accrued expenses	(86,756)	19,275
Other payables	(71,629)	(11,701)
Other current liabilities	30,070	67,712
Net cash provided by operating activities	<u>4,660,126</u>	<u>6,552,388</u>

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

	For the six months ended June 30,	
	2011	2010
Cash flows from investing activities		
Increase in security deposits	(\$ 36,000)	(\$ 65,700)
Increase of long-term investment under equity method	(50,750)	(476,550)
Increase of financial assets carried at cost	(490,000)	(923,950)
Acquisition of property, plant and equipment	(5,177,192)	(4,348,467)
Proceeds from disposal of property, plant and equipment	573,070	965,532
(Payment for) receipt of refundable deposits	(243)	250
Payment for deferred charges	(686,510)	(316,188)
Net cash used in investing activities	(5,867,625)	(5,165,073)
Cash flows from financing activities		
Receipt of deposit-in	164,886	-
Net cash provided by financing activities	164,886	-
Net (decrease) increase in cash	(1,042,613)	1,387,315
Cash at the beginning of the period	14,065,803	19,034,536
Cash at the end of the period	\$ 13,023,190	\$ 20,421,851
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 20,470	\$ 223
Less: Capitalized interest	(10,295)	-
Interest paid (excluding capitalized interest)	\$ 10,175	\$ 223
Cash paid for income tax	\$ 498,656	\$ 856,483
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 5,110,012	\$ 6,750,441
Net decrease (increase) in other payables due to acquisition of equipment	67,180	(2,401,974)
Cash paid	\$ 5,177,192	\$ 4,348,467
Non-cash investing and financing activities:		
Payable for stockholders' cash dividends	\$ 5,048,505	\$ 8,040,212
Property, plant and equipment reclassified to held-for-sale noncurrent assets	\$ -	\$ 694,816