

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

	June 30,	
	2011	2010
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 14,266,673	\$ 21,128,392
Notes receivable, net	15,271	67,567
Accounts receivable, net	10,180,650	11,387,756
Other financial assets, current	803,298	728,507
Inventories	3,874,545	3,370,974
Deferred income tax assets, current	353,182	689,921
Other current assets - other	545,657	1,244,050
	<u>30,039,276</u>	<u>38,617,167</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	180,783	-
	<u>6,812,279</u>	<u>5,447,859</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	15,710,364	13,479,796
Machinery and equipment	55,003,069	48,303,265
Utility equipment	1,251,941	1,095,476
Furniture and fixtures	997,680	823,151
Other equipment	2,627,624	2,324,649
	<u>78,493,870</u>	<u>68,929,529</u>
Less: Accumulated depreciation	(39,339,499)	(35,506,415)
Construction in progress and prepayments for equipment	4,974,357	4,703,320
	<u>44,128,728</u>	<u>38,126,434</u>
Other Assets		
Refundable deposits	8,610	8,000
Deferred charges	1,168,215	600,071
Deferred income tax asset, noncurrent	1,244,291	827,329
Other assets - other	163,890	159,620
	<u>2,585,006</u>	<u>1,595,020</u>
<u>TOTAL ASSETS</u>	<u>\$ 83,565,289</u>	<u>\$ 83,786,480</u>

(Continued)

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

	June 30,	
	2011	2010
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans	\$ 1,436,250	\$ 46,610
Accounts payable	6,697,652	7,990,665
Income tax payable	225,217	343,825
Accrued expenses	2,931,371	3,567,366
Other payables	8,810,704	12,896,659
Other current liabilities	575,483	260,669
	<u>20,676,677</u>	<u>25,105,794</u>
Long-term Liabilities		
Long-term loans	<u>4,308,285</u>	<u>-</u>
Other Liabilities		
Other liabilities - other	<u>349,068</u>	<u>59,812</u>
Total Liabilities	<u>25,334,030</u>	<u>25,165,606</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>\$ 83,565,289</u>	<u>\$ 83,786,480</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,

EXCEPT EARNINGS PER SHARE)

(UNAUDITED)

	For the six months ended June 30,			
	2011		2010	
Operating Revenues				
Sales	\$	29,253,203	\$	32,470,513
Sales allowances	(50,588)	(395,281)
Net operating revenues		29,202,615		32,075,232
Cost of Goods Sold	(24,705,791)	(26,787,610)
Gross Profit		4,496,824		5,287,622
Operating Expenses				
Selling expenses	(325,525)	(300,771)
General and administrative expenses	(815,582)	(700,474)
Research and development expenses	(948,922)	(701,650)
	(2,090,029)	(1,702,895)
Operating Income		2,406,795		3,584,727
Non-operating Income and Gain				
Interest income		29,088		20,212
Gain on disposal of property, plant and equipment		20,659		146,891
Others		136,817		120,620
		186,564		287,723
Non-operating Expenses and Losses				
Interest expenses	(18,430)	(1,265)
Impairment loss	(-	(87,271)
Others	(90,304)	(67,200)
	(108,734)	(155,736)
Income from Continuing Operations before Income Tax		2,484,625		3,716,714
Income Tax Expense	(289,976)	(693,457)
Consolidated Net Income	\$	2,194,649	\$	3,023,257
Attributable to:				
Consolidated net income	\$	2,194,649	\$	3,023,257
	Before tax		After tax	
Basic Earnings Per Share (in dollars)				
Consolidated net income	\$	0.80	\$	0.70
	\$	1.19	\$	0.97
Diluted Earnings Per Share (in dollars)				
Consolidated net income	\$	0.80	\$	0.70
	\$	1.19	\$	0.97

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

	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, 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. AND SUBSIDIARIES
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)
(UNAUDITED)

	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, 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. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	For the six months ended June 30,	
	2011	2010
Cash flows from operating activities		
Consolidated net income	\$ 2,194,649	\$ 3,023,257
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,444,029	4,163,316
Amortization	279,812	212,995
Recovery of bad debt expense	(7,620)	(22,255)
Recovery of sales allowance	(121,559)	(150,558)
Provision for (recovery of) loss on obsolescence and decline in market value of inventories	19,600	(26,247)
Long-term investment loss under the equity method	18,885	-
Gain on disposal of property, plant and equipment	(19,717)	(143,144)
Impairment loss	-	87,271
Provision for loss on idle assets	30,925	26,625
Exchange gain on valuation of foreign currency long-term loans	(94,316)	-
Amortization of arrangement fee of long-term loans	877	-
(Increase) decrease in assets:		
Notes receivable	58,265	(27,015)
Accounts receivable	(398,068)	93,043
Other financial assets, current	217,087	8,965
Inventories	(375,687)	(349,354)
Deferred income tax assets	22,282	341,609
Other current assets - other	5,732	16,211
Increase (decrease) in liabilities:		
Accounts payable	(651,056)	31,016
Income tax payable	(295,573)	(505,526)
Accrued expenses	(144,065)	39,331
Other payables	(63,201)	44,770
Other current liabilities	45,831	63,008
Other liabilities - other	(57)	(533)
Net cash provided by operating activities	<u>5,167,055</u>	<u>6,926,785</u>

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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 six months ended June 30,	
	2011	2010
Cash flows from investing activities		
Increase in security deposits	(\$ 36,000)	(\$ 65,700)
Increase of financial assets carried at cost	(490,000)	(923,950)
Increase of long-term investment under equity method	(50,750)	-
Acquisition of property, plant and equipment	(5,792,720)	(4,908,814)
Proceeds from disposal of property, plant and equipment	511,065	947,492
(Payment for) receipt of refundable deposits	(243)	250
Payment for deferred charges	(729,301)	(321,747)
Net cash used in investing activities	(6,587,949)	(5,272,469)
Cash flows from financing activities		
Repayment of short-term loans	-	(181,531)
Receipt of deposit-in	164,886	20,591
Net cash used in financing activities	164,886	(160,940)
Effect on foreign currency exchange	3,673	19,855
Net increase in cash and cash equivalents	(1,252,335)	1,513,231
Cash and cash equivalents at the beginning of the period	15,519,008	19,615,161
Cash and cash equivalents at the end of the period	<u>\$ 14,266,673</u>	<u>\$ 21,128,392</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 26,245	\$ 1,457
Less: Capitalized interest	(10,295)	-
Interest paid (excluding capitalized interest)	<u>\$ 15,950</u>	<u>\$ 1,457</u>
Cash paid for income tax	<u>\$ 532,647</u>	<u>\$ 857,382</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 5,597,091	\$ 7,452,878
Net decrease (increase) in other payables due to acquisition of equipment	195,629	(2,544,064)
Cash paid	<u>\$ 5,792,720</u>	<u>\$ 4,908,814</u>
Non-cash investing and financing activities:		
Payable for stockholders' cash dividends	<u>\$ 5,048,505</u>	<u>\$ 8,040,212</u>
Property, plant and equipment reclassified to held-for-sale noncurrent assets	<u>\$ -</u>	<u>\$ 694,816</u>