

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

	September 30,	
	2011	2010
ASSETS		
Current Assets		
Cash	\$ 12,676,891	\$ 10,364,728
Notes receivable, net	20,774	30,194
Accounts receivable, net	10,922,030	10,111,570
Other financial assets, current	770,359	1,623,804
Inventories	4,077,006	2,907,316
Deferred income tax assets, current	394,366	632,654
Other current assets - other	452,071	488,303
	<u>29,313,497</u>	<u>26,158,569</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	3,802,867	4,720,489
Financial assets carried at cost, noncurrent	1,939,343	1,239,343
Long-term investments under equity method	5,975,304	4,839,498
	<u>11,717,514</u>	<u>10,799,330</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	15,185,379	13,919,668
Machinery and equipment	50,305,937	46,020,064
Utility equipment	813,124	722,439
Furniture and fixtures	955,522	777,171
Other equipment	2,572,417	2,373,190
	<u>72,735,571</u>	<u>66,715,724</u>
Less: Accumulated depreciation	(37,280,080)	(33,897,160)
Construction in progress and prepayments for equipment	3,941,596	4,907,718
	<u>39,397,087</u>	<u>37,726,282</u>
Other Assets		
Refundable deposits	7,314	7,094
Deferred charges	1,066,582	665,584
Deferred income tax assets, noncurrent	1,268,231	973,218
Other assets - other	61,242	59,031
	<u>2,403,369</u>	<u>1,704,927</u>
<u>TOTAL ASSETS</u>	<u><u>\$ 82,831,467</u></u>	<u><u>\$ 76,389,108</u></u>

(Continued)

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

	September 30,	
	2011	2010
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	\$ 7,770,895	\$ 7,171,282
Income tax payable	340,131	410,356
Accrued expenses	2,854,026	3,191,206
Other payables	3,194,920	4,859,391
Other current liabilities	386,720	112,166
	<u>14,546,692</u>	<u>15,744,401</u>
Long-term Liabilities		
Long-term loans	<u>9,562,005</u>	<u>-</u>
Other Liabilities		
Other liabilities - other	<u>395,923</u>	<u>87,655</u>
Total Liabilities	<u>24,504,620</u>	<u>15,832,056</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	234,166
Retained earnings		
Legal reserve	7,162,092	6,599,402
Unappropriated earnings	3,699,705	4,531,099
Unrealized gain on available-for-sale financial assets	715,054	1,624,291
Cumulative translation adjustments	365,747	185,123
Net loss not recognized as pension cost	(268,568)	-
Treasury stock	(964,321)	-
Total Stockholders' Equity	<u>58,326,847</u>	<u>60,557,052</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 82,831,467</u>	<u>\$ 76,389,108</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,			
	2011		2010	
Operating Revenues				
Sales	\$	42,117,446	\$	46,394,932
Sales allowances	(163,284)	(493,980)
Net operating revenues		41,954,162		45,900,952
Cost of Goods Sold	(35,738,221)	(38,712,075)
Gross Profit		6,215,941		7,188,877
(Unrealized) realized Intercompany Profit	(41)		7
Realized Gross Profit		6,215,900		7,188,884
Operating Expenses				
Selling expenses	(586,754)	(312,211)
General and administrative expenses	(1,071,595)	(933,518)
Research and development expenses	(1,440,106)	(1,093,834)
	(3,098,455)	(2,339,563)
Operating Income		3,117,445		4,849,321
Non-operating Income and Gain				
Interest income		29,069		23,915
Investment income recognized under the equity method		527,391		265,779
Others		533,700		259,114
		1,090,160		548,808
Non-operating Expenses and Losses				
Interest expenses	(14,724)	(223)
Others	(160,719)	(204,525)
	(175,443)	(204,748)
Income from Continuing Operations before Income Tax		4,032,162		5,193,381
Income Tax Expense	(366,223)	(680,337)
Net Income	\$	3,665,939	\$	4,513,044
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 1.30	\$ 1.18	\$ 1.67	\$ 1.45
Diluted Earnings Per Share (in dollars)				
Net income	\$ 1.29	\$ 1.17	\$ 1.66	\$ 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,	
	2011	2010
Cash flows from operating activities		
Net income	\$ 3,665,939	\$ 4,513,044
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	6,028,408	5,781,162
Amortization	406,845	311,563
Recovery of bad debt expense	(7,565)	(260,513)
Recovery of sales allowance	(9,056)	(328,172)
Provision for (recovery of) loss on obsolescence and decline in market value of inventories	27,627	(26,411)
Long-term investment income under the equity method	(527,391)	(265,779)
Unrealized (realized) intercompany profit	41	(7)
Gain on disposal of property, plant and equipment	(75,745)	(23,066)
Provision for loss on idle assets	67,938	64,837
Exchange loss on valuation of foreign currency long-term loans	202,500	-
Amortization of arrangement fee of long-term loans	1,347	-
(Increase) decrease in assets:		
Notes receivable	(501)	9,708
Accounts receivable	(2,035,031)	1,240,059
Other financial assets, current	(35,651)	(145,186)
Inventories	(909,747)	(149,870)
Deferred income tax assets	7,023	260,154
Other current assets - other	47,218	37,305
Increase (decrease) in liabilities:		
Accounts payable	912,970	(469,829)
Income tax payable	(149,973)	(438,995)
Accrued expenses	(52,933)	(257,369)
Other payables	(35,152)	82,139
Other current liabilities	70,198	27,584
Net cash provided by operating activities	<u>7,599,309</u>	<u>9,962,358</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,	
	2011	2010
Cash flows from investing activities		
Increase in security deposits	(\$ 2,500)	(\$ 93,600)
Increase of long-term investment under equity method	(50,750)	(959,700)
Increase of financial assets carried at cost	(490,000)	(923,950)
Acquisition of property, plant and equipment	(7,565,115)	(9,069,880)
Proceeds from disposal of property, plant and equipment	626,993	990,238
(Payment for) receipt of refundable deposits	(233)	813
Payment for deferred charges	(794,728)	(535,910)
Net cash used in investing activities	(8,276,333)	(10,591,989)
Cash flows from financing activities		
Proceeds from long-term loans	5,000,000	-
Receipt of deposit-in	300,911	-
Repurchase of treasury stock	(964,321)	-
Payment of employees' bonuses and stockholders' dividends	(5,048,478)	(8,040,177)
Net cash used in financing activities	(711,888)	(8,040,177)
Net decrease in cash	(1,388,912)	(8,669,808)
Cash at the beginning of the period	14,065,803	19,034,536
Cash at the end of the period	<u>\$ 12,676,891</u>	<u>\$ 10,364,728</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 32,275	\$ 223
Less: Capitalized interest	(19,808)	-
Interest paid (excluding capitalized interest)	<u>\$ 12,467</u>	<u>\$ 223</u>
Cash paid for income tax	<u>\$ 509,174</u>	<u>\$ 859,179</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 7,230,486	\$ 11,767,432
Net decrease (increase) in other payables due to acquisition of equipment	<u>334,629</u>	<u>(2,697,552)</u>
Cash paid	<u>\$ 7,565,115</u>	<u>\$ 9,069,880</u>