

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

	September 30,	
	2011	2010
ASSETS		
Current Assets		
Cash and cash equivalent	\$ 14,230,144	\$ 11,820,194
Notes receivable, net	23,817	32,060
Accounts receivable, net	12,033,202	10,782,326
Other financial assets, current	699,228	1,591,079
Inventories	4,526,124	3,241,494
Deferred income tax assets, current	395,160	633,606
Other current assets - other	530,731	546,428
	<u>32,438,406</u>	<u>28,647,187</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	180,783	-
	<u>5,922,993</u>	<u>5,959,832</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	16,562,258	14,902,370
Machinery and equipment	56,136,699	49,617,691
Utility equipment	1,309,042	1,140,769
Furniture and fixtures	1,038,267	859,582
Other equipment	2,658,079	2,425,108
	<u>80,607,537</u>	<u>71,848,712</u>
Less: Accumulated depreciation	(40,241,018)	(35,918,744)
Construction in progress and prepayments for equipment	4,221,478	6,412,757
	<u>44,587,997</u>	<u>42,342,725</u>
Other Assets		
Refundable deposits	8,899	8,491
Deferred charges	1,165,769	697,785
Deferred income tax assets, noncurrent	1,269,236	974,248
Other assets - other	157,809	154,798
	<u>2,601,713</u>	<u>1,835,322</u>
<u>TOTAL ASSETS</u>	<u>\$ 85,551,109</u>	<u>\$ 78,785,066</u>

(Continued)

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

	September 30,	
	2011	2010
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans	\$ 1,524,000	\$ 625,123
Accounts payable	8,281,584	7,647,134
Income tax payable	360,985	410,356
Accrued expenses	2,993,489	3,319,620
Other payables	3,613,305	5,983,054
Other current liabilities	539,856	203,811
	17,313,219	18,189,098
Long-term Liabilities		
Long-term loans	9,562,005	-
Other Liabilities		
Other liabilities - other	349,038	38,916
Total Liabilities	27,224,262	18,228,014
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	58,326,847	60,557,052
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 85,551,109	\$ 78,785,066

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 nine months ended September 30,			
	2011		2010	
Operating Revenues				
Sales	\$	45,743,912	\$	48,880,745
Sales allowances	(	216,767)	(	502,260)
Net operating revenues		45,527,145		48,378,485
Cost of Goods Sold	(	38,548,262)	(	40,769,251)
Gross Profit		<u>6,978,883</u>		<u>7,609,234</u>
Operating Expenses				
Selling expenses	(	521,467)	(	235,432)
General and administrative expenses	(	1,246,344)	(	1,101,870)
Research and development expenses	(	1,457,716)	(	1,118,101)
	(	<u>3,225,527)</u>	(	<u>2,455,403)</u>
Operating Income		<u>3,753,356</u>		<u>5,153,831</u>
Non-operating Income and Gain				
Interest income		45,904		27,694
Others		514,532		236,948
		<u>560,436</u>		<u>264,642</u>
Non-operating Expenses and Losses				
Interest expenses	(	26,595)	(	1,495)
Others	(	173,959)	(	220,955)
	(	<u>200,554)</u>	(	<u>222,450)</u>
Income from Continuing Operations before Income Tax		4,113,238		5,196,023
Income Tax Expense	(	447,299)	(	682,979)
Consolidated Net Income	\$	<u>3,665,939</u>	\$	<u>4,513,044</u>
Attributable to:				
Consolidated net income	\$	<u>3,665,939</u>	\$	<u>4,513,044</u>
		<u>Before tax</u>	<u>After tax</u>	<u>Before tax</u>
		<u>After tax</u>		<u>After tax</u>
Basic Earnings Per Share (in dollars)				
Consolidated net income	\$	<u>1.32</u>	\$	<u>1.18</u>
		<u>1.67</u>	\$	<u>1.45</u>
Diluted Earnings Per Share (in dollars)				
Consolidated net income	\$	<u>1.32</u>	\$	<u>1.17</u>
		<u>1.66</u>	\$	<u>1.44</u>

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

	<u>For the nine months ended September 30,</u>	
	<u>2011</u>	<u>2010</u>
Cash flows from operating activities		
Consolidated net income	\$ 3,665,939	\$ 4,513,044
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	6,736,971	6,238,121
Amortization	419,521	319,554
Recovery of bad debt expense	(7,514)	(261,104)
Recovery of sales allowance	(15,155)	(328,361)
Provision for (recovery of) loss on obsolescence and decline in market value of inventories	28,589	(28,851)
Long-term investment loss under the equity method	18,885	-
Gain on disposal of property, plant and equipment	(65,083)	(17,752)
Provision for loss on idle assets	79,752	73,305
Exchange loss on valuation of foreign currency long-term loans	142,568	-
Amortization of arrangement fee of long-term loans	1,347	-
(Increase) decrease in assets:		
Notes receivable	54,012	8,483
Accounts receivable	(2,248,455)	1,104,357
Other financial assets, current	7,365	(127,807)
Inventories	(1,011,125)	(225,979)
Deferred income tax assets	7,159	260,154
Other current assets - other	14,031	18,423
Increase (decrease) in liabilities:		
Accounts payable	892,951	(305,066)
Income tax payable	(162,279)	(438,995)
Accrued expenses	(96,079)	(205,620)
Other payables	(37,638)	64,120
Other current liabilities	107,209	7,803
Other liabilities - other	(98)	(801)
Net cash provided by operating activities	<u>8,532,873</u>	<u>10,667,028</u>

(Continued)

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

	<u>For the nine months ended September 30,</u>	
	<u>2011</u>	<u>2010</u>
Cash flows from investing activities		
Increase in security deposits	(\$ 2,500)	(\$ 93,600)
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	(8,473,374)	(10,194,312)
Proceeds from disposal of property, plant and equipment	562,184	949,525
Receipt of refundable deposits	(453)	(250)
Payment for deferred charges	(862,525)	(544,113)
Net cash used in investing activities	<u>(9,317,418)</u>	<u>(10,806,700)</u>
Cash flows from financing activities		
Increase in short-term loans	-	400,318
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	<u>(711,888)</u>	<u>(7,639,859)</u>
Effect on foreign currency exchange	<u>207,569</u>	<u>(15,436)</u>
Net decrease in cash and cash equivalents	(1,288,864)	(7,794,967)
Cash and cash equivalents at the beginning of the period	<u>15,519,008</u>	<u>19,615,161</u>
Cash and cash equivalents at the end of the period	<u>\$ 14,230,144</u>	<u>\$ 11,820,194</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 42,471	\$ 1,645
Less: Capitalized interest	(19,808)	-
Interest paid (excluding capitalized interest)	<u>\$ 22,663</u>	<u>\$ 1,645</u>
Cash paid for income tax	<u>\$ 575,243</u>	<u>\$ 861,768</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 8,107,106	\$ 13,847,247
Net decrease (increase) in other payables due to acquisition of equipment	<u>366,268</u>	<u>(3,652,935)</u>
Cash paid	<u>\$ 8,473,374</u>	<u>\$ 10,194,312</u>