



FOR IMMEDIATE RELEASE

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ADVANCED SEMICONDUCTOR ENGINEERING, INC. REPORTS UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THIRD QUARTER OF 2011

Taipei, Taiwan, R.O.C., October 28, 2011 – Advanced Semiconductor Engineering, Inc. (TAIEX: 2311, NYSE: ASX) (“We”, “ASE”, or the “Company”), the world’s largest independent provider of IC packaging and testing services, today reported unaudited net revenue¹ of NT\$46,698 million for the third quarter of 2011 (3Q11), down by 9% year-over-year and up by 1% sequentially. Net income for the quarter totaled NT\$3,468 million, down from a net income of NT\$5,460 million in 3Q10 and down from a net income of NT\$3,644 million in 2Q11. Diluted earnings per share for the quarter were NT\$0.52 (or US\$0.089 per ADS), compared to diluted earnings per share of NT\$0.81 for 3Q10 and diluted earnings per share of NT\$0.54 for 2Q11.

RESULTS OF OPERATIONS

3Q11 Results Highlights – Consolidated

- Net revenue contribution from IC packaging operations, testing operations, EMS operations, substrates sold to third parties and others was NT\$26,331 million, NT\$5,498 million, NT\$14,210 million, NT\$645 million and NT\$14 million, respectively, and each represented approximately 56%, 12%, 31%, 1% and 0%, respectively, of total net revenues for the quarter.
- Cost of revenue was NT\$37,786 million, down by 6% year-over-year and up by 1% sequentially.
 - Raw material cost totaled NT\$21,550 million during the quarter, representing 46% of total net revenue, compared with NT\$21,467 million and 46% of total net revenue in the previous quarter.
 - Labor cost totaled NT\$5,726 million during the quarter, representing 12% of total net revenue, compared with NT\$5,631 million and 12% of total net revenue in the previous quarter.
 - Depreciation, amortization and rental expenses totaled NT\$5,381 million during the quarter, up by 13% year-over-year and up by 1% sequentially.

¹ All financial information presented in this press release is unaudited, consolidated and prepared in accordance with accounting principles generally accepted in the Republic of China, or ROC GAAP. Such financial information is generated internally by us, and has not been subjected to the same review and scrutiny, including internal auditing procedures and audit by our independent auditors, to which we subject our audited consolidated financial statements, and may vary materially from the audited consolidated financial information for the same period. Any evaluation of the financial information presented in this press release should also take into account our published audited consolidated financial statements and the notes to those statements. In addition, the financial information presented is not necessarily indicative of our results of operations for any future period.



- Gross margin decreased to 19.1% in 3Q11 from 19.4% in 2Q11.
- Total operating expenses during 3Q11 were NT\$4,600 million, including NT\$1,830 million in R&D and NT\$2,770 million in SG&A, compared with total operating expenses of NT\$4,343 million in 2Q11. Total operating expenses as a percentage of net revenue for the current quarter were 10%, up from 9% in both 3Q10 and 2Q11.
- Operating income for the quarter totaled NT\$4,312 million, down from NT\$4,621 million in the previous quarter. Operating margin decreased to 9.2% in 3Q11 from 10.0% in 2Q11.
- In terms of non-operating items:
 - Net interest expense was NT\$334 million, up from NT\$321 million a quarter ago.
 - Total net foreign exchange loss and gain on valuation of financial assets and liabilities were net gain of NT\$325 million.
 - Loss on equity-method investments of NT\$9 million was primarily attributable to our investment in StarChips Technology Inc. and other investments.
 - Other non-operating expense, net of NT\$94 million were primarily related to miscellaneous loss. Total non-operating expense for the quarter was NT\$112 million, compared to total non-operating expenses of NT\$190 million for 3Q10 and total non-operating income of NT\$128 million for 2Q11.
- Income before tax was NT\$4,200 million for 3Q11, compared to NT\$4,749 million in the previous quarter. We recorded income tax expense of NT\$717 million during the quarter, compared to NT\$998 million in 2Q11.
- In 3Q11, net income was NT\$3,468 million, compared to a net income of NT\$5,460 million for 3Q10 and net income of NT\$3,644 million for 2Q11.
- Our total number of shares outstanding at the end of the quarter was 6,753,809,242, including treasury stock owned by our subsidiaries and shares bought back from the open market. We bought back 90,488,000 shares of treasury stock from the open market during this quarter. Our 3Q11 diluted earnings per share of NT\$0.52 (or US\$0.089 per ADS) were based on 6,696,545,459 weighted average number of shares outstanding in 3Q11.

3Q11 Results Highlights – IC ATM²

- Net revenue from IC ATM was NT\$32,581 million for the third quarter of 2011, down 4% year-over-year and up 1% sequentially. Net revenue contribution from IC packaging operations, testing operations, EMS operations, and substrates sold to third parties was NT\$26,344 million, NT\$5,498 million, NT\$94 million and NT\$645 million, respectively, and each represented approximately 81%, 17%, 0% and 2%, respectively, of total net revenues for the quarter.
- Cost of revenues was NT\$25,262 million, up 1% year-over-year and up 2% sequentially.
 - Raw material cost totaled NT\$10,395 million during the quarter, representing 32% of total net revenue, compared with NT\$10,231 million and 32% of total net revenue in the previous quarter.
 - Labor cost totaled NT\$5,148 million during the quarter, representing 16% of total net revenue, compared with NT\$5,030 million and 16% of total net revenue in the previous quarter.
 - Depreciation, amortization and rental expenses totaled NT\$5,064 million during the quarter, up by 14% year-over-year and up by 1% sequentially.
- Gross margin decreased to 22.5% in 3Q11 from 23.4% in 2Q11.

² ATM stands for Semiconductor Assembly, Testing and Material.



- Total operating expenses during 3Q11 were NT\$3,453 million, including NT\$1,408 million in R&D and NT\$2,045 million in SG&A, compared with total operating expenses of NT\$3,199 million in 2Q11. Total operating expenses as a percentage of net revenue for the current quarter were 11%, up from 9% in 3Q10 and 10% in 2Q11.
- Operating income for the quarter totaled NT\$3,866 million, down from NT\$4,334 million in the previous quarter. Operating margin decreased to 11.9% in 3Q11 from 13.4% in 2Q11.

3Q11 Results Highlights – EMS

- Net revenue contribution from EMS operations was NT\$14,116 million, down by 19% year-over-year and up by 1% sequentially.
- Cost of revenues was NT\$12,398 million, down by 19% year-over-year and down by 1% sequentially.
 - Raw material cost totaled NT\$11,168 million during the quarter, representing 79% of total net revenue, compared with NT\$11,297 million and 81% of total net revenue in the previous quarter.
 - Labor cost totaled NT\$578 million during the quarter, representing 4% of total net revenue, compared with NT\$601 million and 4% of total net revenue in the previous quarter.
 - Depreciation, amortization and rental expenses totaled NT\$186 million during the quarter, down by 20% year-over-year and down by 4% sequentially.
- Gross margin increased to 12.2% in 3Q11 from 10.8% in 2Q11.
- Total operating expenses during 3Q11 were NT\$1,113 million, including NT\$426 million in R&D and NT\$687 million in SG&A, compared with total operating expenses of NT\$1,100 million in 2Q11. Total operating expenses as a percentage of net revenue for the current quarter were 8%, up from 7% in 3Q10 and remained the same as 2Q11.
- Operating income for the quarter totaled NT\$605 million, up from NT\$415 million in the previous quarter. Operating margin increased to 4.3% in 3Q11 from 3.0% in 2Q11.

LIQUIDITY AND CAPITAL RESOURCES

- As of September 30, 2011, our cash and current financial assets totaled NT\$33,180 million, compared to NT\$20,270 million as of June 30, 2011.
- Capital expenditures in 3Q11 totaled US\$203 million, of which US\$140 million was for IC packaging, US\$44 million was for testing, US\$8 million was for EMS and US\$11 million was for interconnect materials.
- As of September 30, 2011, we had total bank debt of NT\$85,904 million, compared to NT\$65,533 million as of June 30, 2011. Total bank debt consisted of NT\$31,334 million of revolving working capital loans, NT\$3,542 million of the current portion of long-term debt, and NT\$51,028 million of long-term debt. Total unused credit lines amounted to NT\$78,175 million.
- Current ratio as of September 30, 2011 was 1.32, compared to 1.15 as of June 30, 2011. Net debt to equity ratio was 0.52 as of September 30, 2011.
- Total number of employees was 52,312 as of September 30, 2011, compared to 47,952 as of September 30, 2010 and 51,196 as of June 30, 2011.

BUSINESS REVIEW



IC Packaging Operations³

- Net revenues generated from our IC packaging operations were NT\$26,344 million during the quarter, down by NT\$957 million, or by 4% year-over-year, and up by NT\$340 million, or by 1% sequentially.
- Net revenues from advanced substrate and leadframe-based packaging accounted for 82% of total IC packaging net revenues during the quarter, up by 1 percentage point from the previous quarter.
- Gross margin for our IC packaging operations during the quarter was 19.5%, down by 2.9 percentage points from the same quarter last year and down by 1.3 percentage points from the previous quarter.
- Capital expenditures for our IC packaging operations amounted to US\$140 million during the quarter, of which US\$116 million was used for wirebonding packaging capacity and US\$24 million was used for wafer bumping and flip chip packaging equipment.
- As of September 30, 2011, there were 13,535 wirebonders in operation. 743 wirebonders were added and 223 wirebonders were disposed of during the quarter.
- Net revenues from flip chip packages and wafer bumping services accounted for 19% of total packaging net revenues, up by 3 percentage points from the previous quarter.

Testing Operations

- Net revenues generated from our testing operations were NT\$5,498 million, down by NT\$519 million, or by 9% year-over-year, and up by NT\$3 million, or remained the same sequentially.
- Final testing contributed 85% to total testing net revenues, down by 2 percentage points from the previous quarter. Wafer sort contributed 13% to total testing net revenues, up by 2 percentage points from the previous quarter. Engineering testing contributed 2% to total testing net revenues, which remained the same as the previous quarter.
- Depreciation, amortization and rental expense associated with our testing operations amounted to NT\$1,617 million, up from NT\$ 1,585 million in 3Q10 and down from NT\$1,698 million in 2Q11.
- In 3Q11, gross margin for our testing operations was 32.5%, down by 6.3 percentage points year-over-year and up by 2.2 percentage points from the previous quarter.
- Capital spending on our testing operations amounted to US\$44 million during the quarter.
- As of September 30, 2011, there were 2,536 testers in operation. 176 testers were added and 48 testers were disposed of during the quarter.

EMS Operations

- Net revenues generated from our EMS operations were NT\$14,116 million, down by NT\$3,370 million, or by 19% year-over-year, and up by NT\$130 million, or by 1% sequentially.
- Communications products contributed 33% to total EMS net revenues, down by 1 percentage point from the previous quarter. Computing products contributed 21% to total EMS net revenues, which remained the same as the previous quarter. Consumer products contributed 20% to total EMS net revenues, down by 1 percentage point from the previous quarter. Industrial products contributed 16% to total EMS net revenues, up by 2 percentage points from the previous quarter. Car products contributed 10% to total EMS net revenues, which remained the same as the previous quarter.
- In 3Q11, gross margin for our EMS operations was 12.2%, up by 0.2 percentage point from

³ IC packaging services include module assembly services.



3Q10 and up by 1.4 percentage point from the previous quarter.

- Capital spending on our EMS operations amounted to US\$8 million during the quarter.

Substrate Operations

- PBGA substrate manufactured by ASE amounted to NT\$2,413 million during the quarter, down by NT\$256 million, or by 10% year-over-year, and up by NT\$52 million, or by 2% from the previous quarter. Of the total output of NT\$2,413 million, NT\$645 million was from sales to external customers.
- Gross margin for substrate operations was 15.0% during the quarter, down by 10.0 percentage points year-over-year and down by 3.3 percentage points from the previous quarter.
- In 3Q11, our internal substrate manufacturing operations supplied 38% (by value) of our total substrate requirements.

Customers

IC ATM

- Our five largest customers together accounted for approximately 32% of our total net revenues in 3Q11, up by 4 percentage points from prior year and up by 3 percentage points from the previous quarter. There was one customer which accounted for more than 10% of our total net revenues.
- Our top 10 customers accounted for 47% of our total net revenues during the quarter, compared to 44% in 3Q10 and 45% in 2Q11.
- Our customers who are integrated device manufacturers, or IDMs, accounted for 35% of our total net revenues during the quarter, compared to 41% in 3Q10 and 38% in 2Q11.

EMS

- Our five largest customers together accounted for approximately 56% of our total net revenues in 3Q11, compared to 62% in 3Q10 and 56% in 2Q11. There was one customer which accounted for more than 10% of our total net revenues.
- Our top 10 customers accounted for 78% of our total net revenues during the quarter, compared to 78% in 3Q10 and 77% in 2Q11.

About ASE, Inc.

ASE, Inc. is the world's largest independent provider of IC packaging services and testing services, including front-end engineering testing, wafer probing and final testing services. ASE, Inc.'s international customer base of more than 200 customers includes such leading names as ATI Technologies Inc., MediaTek Inc., NEC Electronics Corporation, NVIDIA Corporation, NXP Semiconductors, Qualcomm Incorporated, RF Micro Devices Inc. and STMicroelectronics N.V. With advanced technological capabilities and a global presence spanning Taiwan, China, Korea, Japan, Singapore, Malaysia and the United States, ASE, Inc. has established a reputation for reliable, high quality products and services. For more information, visit our website at <http://www.aseglobal.com>.

Safe Harbor Notice

This press release contains "forward-looking statements" within the meaning of Section 27A of the United States Securities Act of 1933, as amended, and Section 21E of the United States Securities Exchange Act of 1934, as amended, including statements regarding our future results of operations and business prospects. Although these forward-looking statements, which may include statements regarding our future results of operations, financial condition or business prospects, are based on our own information and information from other sources we believe to be reliable, you should not place undue reliance on these forward-looking statements, which apply only as of the date of this presentation. The words "anticipate", "believe", "estimate", "expect", "intend", "plan" and similar expressions, as they relate to us, are intended to identify these



forward-looking statements in this presentation. Our actual results of operations, financial condition or business prospects may differ materially from those expressed or implied in these forward-looking statements for a variety of reasons, including risks associated with cyclical and market conditions in the semiconductor industry; demand for the outsourced semiconductor packaging and testing services we offer and for such outsourced services generally; the highly competitive semiconductor industry; our ability to introduce new packaging, interconnect materials and testing technologies in order to remain competitive; our ability to successfully integrate pending and future mergers and acquisitions; international business activities; our business strategy; general economic and political conditions, including the recent global financial crisis; possible disruptions in commercial activities caused by natural or human-induced disasters; our future expansion plans and capital expenditures; the strained relationship between the Republic of China and the People's Republic of China; fluctuations in foreign currency exchange rates; and other factors. For a discussion of these risks and other factors, please see the documents we file from time to time with the Securities and Exchange Commission, including our 2010 Annual Report on Form 20-F filed on June 17, 2011.

Supplemental Financial Information

IC ATM Operations

| Amounts in NT\$ Millions | 3Q/11 | 2Q/11 | 3Q/10 |
|------------------------------------|--------|--------|--------|
| Net Revenues | 32,581 | 32,255 | 34,015 |
| Revenues by End Application | | | |
| Communications | 53% | 50% | 48% |
| Computers | 14% | 15% | 16% |
| Automotive and Consumer | 32% | 34% | 36% |
| Others | 1% | 1% | 0% |
| Revenues by Region | | | |
| North America | 56% | 54% | 54% |
| Europe | 11% | 12% | 14% |
| Taiwan | 19% | 21% | 18% |
| Japan | 7% | 7% | 9% |
| Other Asia | 7% | 6% | 5% |

IC Packaging Operations

| Amounts in NT\$ Millions | 3Q/11 | 2Q/11 | 3Q/10 |
|--------------------------------------|--------|--------|--------|
| Net Revenues | 26,344 | 26,004 | 27,301 |
| Revenues by Packaging Type | | | |
| Advanced substrate & leadframe based | 82% | 81% | 84% |
| Traditional leadframe based | 9% | 10% | 8% |
| Module assembly | 5% | 6% | 5% |
| Others | 4% | 3% | 3% |
| Capacity | | | |
| CapEx (US\$ Millions)* | 140 | 220 | 185 |
| Number of Wirebonders | 13,535 | 13,015 | 11,467 |

Testing Operations

| Amounts in NT\$ Millions | 3Q/11 | 2Q/11 | 3Q/10 |
|---------------------------------|-------|-------|-------|
| Net Revenues | 5,498 | 5,495 | 6,017 |
| Revenues by Testing Type | | | |
| Final test | 85% | 87% | 85% |
| Wafer sort | 13% | 11% | 13% |
| Engineering test | 2% | 2% | 2% |
| Capacity | | | |
| CapEx (US\$ Millions)* | 44 | 63 | 72 |
| Number of Testers | 2,536 | 2,408 | 2,060 |

EMS Operations

| Amounts in NT\$ Millions | 3Q/11 | 2Q/11 | 3Q/10 |
|------------------------------------|--------|--------|--------|
| Net Revenues | 14,116 | 13,986 | 17,486 |
| Revenues by End Application | | | |
| Communications | 33% | 34% | 37% |
| Computing | 21% | 21% | 23% |
| Consumer | 20% | 21% | 19% |
| Industrial | 16% | 14% | 13% |
| Car | 10% | 10% | 7% |
| Others | 0% | 0% | 1% |
| Capacity | | | |
| CapEx (US\$ Millions)* | 8 | 4 | 8 |

* Capital expenditure amounts exclude building construction costs.

Advanced Semiconductor Engineering, Inc.
Summary of Consolidated Income Statements Data *
(In NT\$ millions, except per share data)
(Unaudited)

| | For the three months ended | | | For the period ended | |
|--|----------------------------|---------------------|---------------------|----------------------|----------------------|
| | Sep. 30 2011 | Jun. 30 2011 | Sep. 30 2010 | Sep. 30 2011 | Sep. 30 2010 |
| Net revenues: | | | | | |
| IC Packaging | 26,331 | 25,991 | 27,289 | 77,135 | 75,069 |
| Testing | 5,498 | 5,492 | 6,017 | 16,329 | 15,968 |
| Direct Material | 645 | 677 | 697 | 2,010 | 2,072 |
| EMS | 14,210 | 14,019 | 17,486 | 43,324 | 42,351 |
| Others | 14 | 75 | - | 159 | - |
| Total net revenues | <u>46,698</u> | <u>46,254</u> | <u>51,489</u> | <u>138,957</u> | <u>135,460</u> |
| Cost of revenues | <u>(37,786)</u> | <u>(37,290)</u> | <u>(40,384)</u> | <u>(112,423)</u> | <u>(106,883)</u> |
| Gross profit | <u>8,912</u> | <u>8,964</u> | <u>11,105</u> | <u>26,534</u> | <u>28,577</u> |
| Operating expenses: | | | | | |
| Research and development | (1,830) | (1,703) | (1,668) | (5,164) | (4,529) |
| Selling, general and administrative | (2,770) | (2,640) | (2,772) | (8,050) | (7,341) |
| Total operating expenses | <u>(4,600)</u> | <u>(4,343)</u> | <u>(4,440)</u> | <u>(13,214)</u> | <u>(11,870)</u> |
| Operating income (loss) | <u>4,312</u> | <u>4,621</u> | <u>6,665</u> | <u>13,320</u> | <u>16,707</u> |
| Net non-operating (expenses) income: | | | | | |
| Interest expense - net | (334) | (321) | (280) | (931) | (854) |
| Foreign exchange gain (loss) | (579) | 294 | 146 | (312) | 62 |
| Gain (loss) on equity-method investments | (9) | (2) | 11 | 122 | 80 |
| Gain (loss) on valuation of financial assets and liabilities | 904 | (94) | 66 | 980 | 259 |
| Others | (94) | 251 | (133) | 866 | (322) |
| Total non-operating (expenses) income | <u>(112)</u> | <u>128</u> | <u>(190)</u> | <u>725</u> | <u>(775)</u> |
| Income (loss) before tax | 4,200 | 4,749 | 6,475 | 14,045 | 15,932 |
| Income tax benefit (expense) | <u>(717)</u> | <u>(998)</u> | <u>(771)</u> | <u>(2,678)</u> | <u>(1,838)</u> |
| (Loss) income from continuing operations and before minority interest | 3,483 | 3,751 | 5,704 | 11,367 | 14,094 |
| Minority interest | <u>(15)</u> | <u>(107)</u> | <u>(244)</u> | <u>(281)</u> | <u>(626)</u> |
| Net income (loss) | <u><u>3,468</u></u> | <u><u>3,644</u></u> | <u><u>5,460</u></u> | <u><u>11,086</u></u> | <u><u>13,468</u></u> |
| Per share data: | | | | | |
| Earnings (losses) per share | | | | | |
| – Basic | NT\$0.52 | NT\$0.55 | NT\$0.83 | NT\$1.68 | NT\$2.05 |
| – Diluted | NT\$0.52 | NT\$0.54 | NT\$0.81 | NT\$1.63 | NT\$2.01 |
| Earnings (losses) per equivalent ADS | | | | | |
| – Basic | US\$0.091 | US\$0.095 | US\$0.129 | US\$0.289 | US\$0.321 |
| – Diluted | US\$0.089 | US\$0.093 | US\$0.127 | US\$0.281 | US\$0.315 |
| Number of weighted average shares used in diluted EPS calculation (in thousands) | 6,696,545 | 6,790,854 | 6,671,901 | 6,789,121 | 6,660,297 |
| Exchange rate (NT\$ per US\$1) | 28.94 | 28.88 | 31.96 | 29.04 | 31.90 |

* Figures on this page reflect consolidation of USI starting in February 2010.

Advanced Semiconductor Engineering, Inc.
Summary of Consolidated Income Statements Data – IC ATM
(In NT\$ millions, except per share data)
(Unaudited)

| | For the three months ended | | | For the period ended | |
|--|----------------------------|-----------------|-----------------|----------------------|-----------------|
| | Sep. 30 2011 | Jun. 30 2011 | Sep. 30 2010 | Sep. 30 2011 | Sep. 30 2010 |
| Net revenues: | | | | | |
| IC Packaging | 26,344 | 26,004 | 27,301 | 77,190 | 75,095 |
| Testing | 5,498 | 5,495 | 6,017 | 16,343 | 15,968 |
| Direct Material | 645 | 677 | 697 | 2,010 | 2,072 |
| EMS | 94 | 79 | - | 172 | - |
| Total net revenues | <u>32,581</u> | <u>32,255</u> | <u>34,015</u> | <u>95,715</u> | <u>93,135</u> |
| Cost of revenues | <u>(25,262)</u> | <u>(24,722)</u> | <u>(24,912)</u> | <u>(73,767)</u> | <u>(69,282)</u> |
| Gross profit | <u>7,319</u> | <u>7,533</u> | <u>9,103</u> | <u>21,948</u> | <u>23,853</u> |
| Operating expenses: | | | | | |
| Research and development | (1,408) | (1,290) | (1,260) | (3,931) | (3,438) |
| Selling, general and administrative | (2,045) | (1,909) | (1,953) | (5,845) | (5,340) |
| Total operating expenses | <u>(3,453)</u> | <u>(3,199)</u> | <u>(3,213)</u> | <u>(9,776)</u> | <u>(8,778)</u> |
| Operating income (loss) | <u>3,866</u> | <u>4,334</u> | <u>5,890</u> | <u>12,172</u> | <u>15,075</u> |
| Net non-operating (expenses) income: | | | | | |
| Interest expense - net | (282) | (278) | (279) | (828) | (847) |
| Foreign exchange gain (loss) | (572) | 280 | 177 | (303) | 114 |
| Gain (loss) on equity-method investments | 290 | 149 | 625 | 753 | 1,266 |
| Gain (loss) on valuation of financial assets and liabilities | 804 | (109) | 67 | 876 | 226 |
| Others | (102) | 204 | (269) | 690 | (515) |
| Total non-operating (expenses) income | <u>138</u> | <u>246</u> | <u>321</u> | <u>1,188</u> | <u>244</u> |
| Income (loss) before tax | <u>4,004</u> | <u>4,580</u> | <u>6,211</u> | <u>13,360</u> | <u>15,319</u> |
| Income tax benefit (expense) | <u>(523)</u> | <u>(832)</u> | <u>(596)</u> | <u>(2,001)</u> | <u>(1,517)</u> |
| (Loss) income from continuing operations and before minority interest | <u>3,481</u> | <u>3,748</u> | <u>5,615</u> | <u>11,359</u> | <u>13,802</u> |
| Minority interest | <u>(13)</u> | <u>(104)</u> | <u>(155)</u> | <u>(273)</u> | <u>(334)</u> |
| Net income (loss) | <u>3,468</u> | <u>3,644</u> | <u>5,460</u> | <u>11,086</u> | <u>13,468</u> |
| Per share data: | | | | | |
| Earnings (losses) per share | | | | | |
| – Basic | NT\$0.52 | NT\$0.55 | NT\$0.83 | NT\$1.68 | NT\$2.05 |
| – Diluted | NT\$0.52 | NT\$0.54 | NT\$0.81 | NT\$1.63 | NT\$2.01 |
| Number of weighted average shares used in diluted EPS calculation (in thousands) | 6,696,545 | 6,790,854 | 6,671,901 | 6,789,121 | 6,660,297 |

Universal Scientific Industrial Co., Ltd.
Summary of Consolidated Income Statements Data – EMS
(In NT\$ millions, except per share data)
(Unaudited)

| | For the three months ended | | | For the period ended | |
|--|----------------------------|-----------------|-----------------|----------------------|-----------------|
| | Sep. 30 2011 | Jun. 30 2011 | Sep. 30 2010 | Sep. 30 2011 | Sep. 30 2010 |
| Net revenues: | | | | | |
| Total net revenues | 14,116 | 13,986 | 17,486 | 43,198 | 46,718 |
| Cost of revenues | (12,398) | (12,471) | (15,387) | (38,316) | (41,242) |
| Gross profit | 1,718 | 1,515 | 2,099 | 4,882 | 5,476 |
| Operating expenses: | | | | | |
| Research and development | (426) | (415) | (407) | (1,240) | (1,222) |
| Selling, general and administrative | (687) | (685) | (724) | (2,075) | (2,114) |
| Total operating expenses | (1,113) | (1,100) | (1,131) | (3,315) | (3,336) |
| Operating income (loss) | 605 | 415 | 968 | 1,567 | 2,140 |
| Net non-operating (expenses) income: | | | | | |
| Total non-operating (expenses) income | 85 | 65 | 114 | 243 | 185 |
| Income (loss) before tax | 690 | 480 | 1,082 | 1,810 | 2,325 |
| Income tax benefit (expense) | (194) | (155) | (174) | (644) | (333) |
| (Loss) income from continuing operations and before minority interest | 496 | 325 | 908 | 1,166 | 1,992 |
| Minority interest | (5) | (3) | (2) | (10) | (6) |
| Net income (loss) | 491 | 322 | 906 | 1,156 | 1,986 |

Advanced Semiconductor Engineering, Inc.
Summary of Consolidated Balance Sheet Data – Actual Basis*
(In NT\$ millions)
(Unaudited)

| | As of Sep. 30, 2011 | As of Jun. 30, 2011 |
|--|---------------------|---------------------|
| Current assets: | | |
| Cash and cash equivalents | 32,089 | 19,583 |
| Financial assets – current | 1,091 | 687 |
| Notes and accounts receivable | 33,994 | 33,060 |
| Inventories | 26,813 | 24,207 |
| Others | 7,006 | 5,967 |
| Total current assets | 100,993 | 83,504 |
| Financial assets – non current | | |
| Properties – net | 2,640 | 2,743 |
| Intangible assets | 110,653 | 104,566 |
| Others | 14,901 | 14,829 |
| Total assets | 233,701 | 210,102 |
| Current liabilities: | | |
| Short-term debts – revolving credit | 31,334 | 26,026 |
| Current portion of long-term debts | 3,542 | 2,455 |
| Notes and accounts payable | 24,082 | 22,538 |
| Others | 17,472 | 21,674 |
| Total current liabilities | 76,430 | 72,693 |
| Long-term debts | 51,028 | 37,052 |
| Other liabilities | 4,135 | 4,205 |
| Total liabilities | 131,593 | 113,950 |
| Minority interest | 3,262 | 3,143 |
| Shareholders' equity | 98,846 | 93,009 |
| Total liabilities & shareholders' equity | 233,701 | 210,102 |
| Current Ratio | 1.32 | 1.15 |
| Net Debt to Equity | 0.52 | 0.47 |

* Figures on this page reflect consolidation of USI starting in February 2010.

Universal Scientific Industrial Co., Ltd.
Summary of Consolidated Balance Sheet Data – EMS Basis
(In NT\$ millions)
(Unaudited)

| | <u>As of Sep. 30, 2011</u> | <u>As of Jun. 30, 2011</u> |
|--|----------------------------|----------------------------|
| Current assets: | | |
| Cash and cash equivalents | 10,836 | 9,177 |
| Financial assets – current | 136 | 64 |
| Notes and accounts receivable | 12,263 | 12,020 |
| Inventories | 7,216 | 6,458 |
| Others | 3,774 | 3,608 |
| Total current assets | <u>34,225</u> | <u>31,327</u> |
| Financial assets – non current | 439 | 525 |
| Properties – net | 4,850 | 4,578 |
| Intangible assets | 153 | 143 |
| Others | 824 | 840 |
| Total assets | <u>40,491</u> | <u>37,413</u> |
| Current liabilities: | | |
| Short-term debts – revolving credit | 5,748 | 6,068 |
| Current portion of long-term debts | 648 | 516 |
| Notes and accounts payable | 12,636 | 11,115 |
| Others | 2,181 | 2,089 |
| Total current liabilities | <u>21,213</u> | <u>19,788</u> |
| Long-term debts | 2,732 | 2,623 |
| Other liabilities | 478 | 480 |
| Total liabilities | <u>24,423</u> | <u>22,891</u> |
| Minority interest | 94 | 82 |
| Shareholders' equity | <u>15,974</u> | <u>14,440</u> |
| Total liabilities & shareholders' equity | <u>40,491</u> | <u>37,413</u> |