

ADVANCED SEMICONDUCTOR ENGINEERING INC
Form 6-K
September 07, 2011

FORM 6-K
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16
of the Securities Exchange Act of 1934

September 7, 2011

Commission File Number 001-16125

Advanced Semiconductor Engineering, Inc.
(Exact name of Registrant as specified in its charter)

26 Chin Third Road
Nantze Export Processing Zone
Kaoshiung, Taiwan
Republic of China
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No X

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):
Not applicable

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ADVANCED SEMICONDUCTOR
ENGINEERING, INC.

Date: September 7, 2011

By: /s/ Joseph Tung
Name: Joseph Tung
Title: Chief Financial Officer

ANNEX A

Advanced Semiconductor Engineering, Inc.
and Subsidiaries

Consolidated Financial Statements for the
Six Months Ended June 30, 2010 and 2011 and
Independent Accountants' Review Report

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Board of Directors and Shareholders
Advanced Semiconductor Engineering, Inc.

We have reviewed the accompanying consolidated balance sheets of Advanced Semiconductor Engineering, Inc. and its subsidiaries (collectively the "Company") as of June 30, 2010 and 2011, and the related consolidated statements of income, changes in shareholders' equity and cash flows for the six months then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to issue a report on these consolidated financial statements based on our reviews.

We conducted our reviews in accordance with Statement of Auditing Standards No. 36, "Review of Financial Statements" issued by the Accounting Research and Development Foundation ("ARDF") of the Republic of China. A review consists principally of applying analytical procedures to financial data and making inquiries of officers responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in the Republic of China, the objective of which is to express an opinion regarding the consolidated financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the consolidated financial statements of the Company referred to above for them to be in conformity with accounting principles generally accepted in the Republic of China.

As discussed in Note 2 to the consolidated financial statements, the Company completed the tender offering for the common shares of Universal Scientific Industrial Co., Ltd. ("USI") in February 2010. Upon the completion of the tender offering, USI became a subsidiary of the Company. As a result, the consolidated results of operations of USI and its subsidiaries from the date of acquisition have been included in the consolidated financial statements referred to above.

Our reviews also comprehended the translation of New Taiwan dollar amounts into U.S. dollar amounts and such translation has been made in conformity with the basis stated in Note 2 to the consolidated financial statements. Such U.S. dollar amounts are presented solely for the convenience of the readers.

Deloitte & Touche
Taipei, Taiwan
The Republic of China

August 2, 2011

ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(Amounts in Thousands, Except Par Value)
(Reviewed, Not Audited)

ASSETS	2010	June 30 2011		LIABILITIES AND SHAREHOLDERS' EQUITY	2010	June 30 2011	
	NT\$	NT\$	US\$ (Note 2)		NT\$	NT\$	US\$ (Note 2)
CURRENT ASSETS				CURRENT LIABILITIES			
Cash and cash equivalents (Notes 2 and 4)	\$24,770,714	\$19,582,697	\$680,191	Short-term borrowings (Note 16)	\$15,494,059	\$26,026,250	\$ 904,003
Financial assets at fair value through profit or loss - current (Notes 2, 5 and 25)	1,371,584	621,844	21,599	Financial liabilities at fair value through profit or loss - current (Notes 2, 5 and 25)	115,370	400,364	13,906
Available-for-sale financial assets - current (Notes 2, 6 and 25)	1,886,428	65,427	2,273	Hedging derivative liabilities - current (Notes 2 and 25)	97,747	130,436	4,531
Hedging derivative assets - current (Notes 2 and 25)	32,337	-	-	Accounts payable	24,895,503	22,537,697	782,831
Accounts receivable, net (Notes 2 and 7)	34,308,742	33,059,540	1,148,300	Income tax payable (Note 2)	1,019,177	1,877,479	65,213
Other receivables	1,397,654	1,345,754	46,744	Accrued expenses (Note 17)	7,670,671	8,408,774	292,073
Inventories (Notes 2 and 8)	13,603,665	13,824,103	480,170	Dividends payable (Note 20)	2,368,626	4,223,863	146,713
Inventories related to construction business (Notes 2 and 9)	11,301,050	10,383,292	360,656	Payable for properties	6,439,259	4,635,423	161,008
Deferred income tax assets - current (Notes 2)	911,221	901,105	31,299	Advance real estate receipts	3,274,755	53,648	1,863

and 23)

Restricted assets (Notes 25 and 27)	9,739	367,027	12,748	Current portion of long-term bank loans (Notes 18, 25 and 27)	2,129,431	2,430,386	84,418
Other current assets	2,406,257	3,353,192	116,471	Deferred income tax liabilities - current (Notes 2 and 23)	-	287	10
Total current assets	91,999,391	83,503,981	2,900,451	Current portion of capital lease obligations (Note 2)	6,764	24,053	835
				Other current liabilities	1,771,239	1,945,110	67,562
LONG-TERM INVESTMENTS				Total current liabilities	65,282,601	72,693,770	2,524,966
Available-for-sale financial assets - noncurrent (Notes 2, 6 and 25)	203,797	271,035	9,414				&#