

TABLE 9

## Taiwan Semiconductor Manufacturing Company Limited and Subsidiaries

### INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS

(Amounts in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

A. For the year ended December 31, 2012

No.	Company Name	Counter Party	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms (Note 2)	Percentage of Consolidated Total Gross Sales or Total Assets
0	TSMC	TSMC North America	1	Sales	\$ 326,768,469	-	64%
				Receivables from related parties	40,748,905	-	4%
				Other receivables from related parties	88,827	-	-
				Payables to related parties	37,972	-	-
		TSMC China	1	Sales	2,956	-	-
				Purchases	15,708,447	-	3%
				Marketing expenses - commission	72,373	-	-
				Disposal of property, plant and equipment	46,941	-	-
				Purchases of property, plant and equipment	216,084	-	-
				Loss on disposal of property, plant and equipment, net	18,699	-	-
				Other receivables from related parties	2,686	-	-
				Payables to related parties	1,616,342	-	-
		TSMC Japan	1	Marketing expenses - commission	277,374	-	-
				Payables to related parties	41,532	-	-
		TSMC Europe	1	Marketing expenses - commission	345,906	-	-
				Research and development expenses	49,763	-	-
				Payables to related parties	32,226	-	-
		TSMC Korea	1	Marketing expenses - commission	20,643	-	-
		TSMC Technology	1	Research and development expenses	713,323	-	-
				Payables to related parties	117,283	-	-
WaferTech	1	Sales	12,745	-	-		
		Purchases	8,026,114	-	2%		
		Payables to related parties	580,064	-	-		
TSMC Canada	1	Research and development expenses	206,894	-	-		
		Payables to related parties	14,388	-	-		
Xintec	1	Manufacturing expenses	180,768	-	-		
		Research and development expenses	5,023	-	-		
		Payables to related parties	36,434	-	-		
TSMC SSL	1	Miscellaneous revenue	5,625	-	-		

(Continued)

No.	Company Name	Counter Party	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms (Note 2)	Percentage of Consolidated Total Gross Sales or Total Assets
0	TSMC	TSMC Solar	1	General and administrative expenses	\$ 2,694	-	-
				Purchases of property, plant and equipment	14,448	-	-
				Miscellaneous revenue	5,625	-	-
				Payables to related parties	7,373	-	-
		TSMC Global	1	Interest expenses	4,870	-	-
1	TSMC Partners	TSMC China	3	Other receivables from related parties	3,793,421	-	-
				Interest income	16,905	-	-
		TSMC Solar	3	Interest income	2,558	-	-
2	TSMC Solar	TSMC Solar Europe GmbH	1	Sales	23,771	-	-
				Receivables from related parties	3,659	-	-
		TSMC Solar NA	1	Sales	3,897	-	-
		TSMC Development	3	Other payable to related parties	1,496,194	-	-
3	TSMC SSL	TSMC Development	3	Other payable to related parties	203,277	-	-
3	TSMC Development	WaferTech	1	Other receivables from related parties	35,416	-	-

Note 1: No. 1 represents the transactions from parent company to subsidiary.

No. 3 represents the transactions between subsidiaries.

Note 2: The sales prices and payment terms of intercompany sales are not significantly different from those to third parties. For other intercompany transactions, prices and terms are determined in accordance with mutual agreements.

(Continued)

B. For the year ended December 31, 2011

No.	Company Name	Counter Party	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms (Note 2)	Percentage of Consolidated Total Gross Sales or Total Assets
0	TSMC	TSMC North America	1	Sales	\$ 234,902,043	-	55%
				Receivables from related parties	24,661,104	-	3%
				Other receivables from related parties	23,887	-	-
				Payables to related parties	26,536	-	-
		TSMC China	1	Sales	9,834	-	-
				Purchases	10,392,189	-	2%
				Marketing expenses - commission	64,907	-	-
				Sales of property, plant and equipment	2,885,847	-	1%
				Purchases of property, plant and equipment	70,491	-	-
				Gain on disposal of property, plant and equipment	94,987	-	-
				Technical service income	1,063	-	-
				Other receivables from related parties	23,688	-	-
				Payables to related parties	946,826	-	-
				Other assets	1,493	-	-
		TSMC Japan	1	Marketing expenses - commission	284,644	-	-
				Payables to related parties	68,873	-	-
		TSMC Europe	1	Marketing expenses - commission	357,582	-	-
				Research and development expenses	45,489	-	-
				Payables to related parties	29,957	-	-
		TSMC Korea	1	Marketing expenses - commission	22,049	-	-
				Payables to related parties	3,146	-	-
		GUC (Note 3)	1	Sales	1,158,302	-	-
				Research and development expenses	5,718	-	-
		TSMC Technology	1	Research and development expenses	534,804	-	-
				Payables to related parties	112,926	-	-
		WaferTech	1	Sales	27,049	-	-
				Purchases	7,305,879	-	2%
				Sales of property, plant and equipment	72,880	-	-
				Gain on disposal of property, plant and equipment	1,463	-	-
				Other receivables from related parties	14,196	-	-
Payables to related parties	420,459			-	-		
TSMC Canada	1	Research and development expenses	192,616	-	-		
		Payables to related parties	18,887	-	-		
Xintec	1	Manufacturing overhead	260,250	-	-		
		Research and development expenses	7,313	-	-		
		Settlement loss	19,686	-	-		
		Payables to related parties	37,013	-	-		

(Continued)

No.	Company Name	Counter Party	Nature of Relationship (Note 1)	Intercompany Transactions					
				Financial Statements Item	Amount	Terms (Note 2)	Percentage of Consolidated Total Gross Sales or Total Assets		
0	TSMC	TSMC Solar Europe GmbH	1	Sales	\$ 148,898	-	-		
		TSMC SSL	1	Miscellaneous revenue	2,625	-	-		
				Other receivables from related parties	1,947	-	-		
		TSMC Solar	1	Miscellaneous revenue	2,625	-	-		
				Other receivables from related parties	1,857	-	-		
		TSMC Global	1	Interest expense	22,293	-	-		
		1	GUC (Note 3)	TSMC North America	3	Purchases	296,462	-	-
						Manufacturing overhead	120,408	-	-
GUC-NA	3			Operating expenses	61,369	-	-		
				Manufacturing overhead	30,583	-	-		
GUC-Japan	3			Operating expenses	21,826	-	-		
GUC-Shanghai	3			Operating expenses	8,568	-	-		
2	TSMC Partners			TSMC China	3	Long-term receivables from related parties	7,591,420	-	1%
						Interest income	17,773	-	-
		TSMC SSL	3	Other receivables from related parties	348,369	-	-		
		TSMC Solar	3	Other receivables from related parties	454,634	-	-		

Note 1: No. 1 represents the transactions from parent company to subsidiary.

No. 3 represents the transactions between subsidiaries.

Note 2: The sales prices and payment terms of intercompany sales are not significantly different from those to third parties. For other intercompany transactions, prices and terms are determined in accordance with mutual agreements.

Note 3: The Company has no controlling interest over the financial, operating and personnel hiring policy decisions of GUC and its subsidiaries since July 2011. As a result, GUC and its subsidiaries are no longer consolidated and are accounted for using the equity method.

(Concluded)