

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

	March 31,	
	2008	2007
<b>ASSETS</b>		
Current Assets		
Cash	\$ 24,296,049	\$ 21,086,120
Notes receivable, net	52,028	63,445
Accounts receivable, net	9,156,842	8,617,954
Other financial assets, current	689,719	530,610
Inventories	2,999,705	2,508,706
Deferred income tax assets, current	799,899	1,132,170
Other current assets - other	513,299	438,163
	<u>38,507,541</u>	<u>34,377,168</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	3,548,652	10,428,405
Financial assets carried at cost, noncurrent	-	3,891
Long-term investments under equity method	4,031,602	3,612,791
	<u>7,580,254</u>	<u>14,045,087</u>
Property, Plant and Equipment		
Cost:		
Land	2,892,083	2,782,443
Buildings	9,251,124	7,500,895
Machinery and equipment	50,450,941	45,426,980
Utility equipment	737,769	579,822
Furniture and fixtures	755,331	629,506
Other equipment	2,057,079	1,900,240
	<u>66,144,327</u>	<u>58,819,886</u>
Less: Accumulated depreciation	( 31,543,710)	( 28,593,631)
Construction in progress and prepayments for equipment	3,086,675	2,133,059
	<u>37,687,292</u>	<u>32,359,314</u>
Other Assets		
Refundable deposits	9,342	8,214
Deferred charges	725,108	685,685
Deferred income tax asset, noncurrent	954,792	1,168,514
Other assets - other	112,122	284,864
	<u>1,801,364</u>	<u>2,147,277</u>
<b><u>TOTAL ASSETS</u></b>	<u>\$ 85,576,451</u>	<u>\$ 82,928,846</u>

(Continued)

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

	March 31,	
	2008	2007
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Accounts payable	\$ 6,543,351	\$ 4,527,833
Income tax payable	1,659,187	1,232,922
Accrued expenses	1,909,233	1,558,834
Other payables	2,830,501	1,839,518
Current portion of long-term loans	-	1,184,596
Other current liabilities	100,509	340,571
	13,042,781	10,684,274
Long-term Liabilities		
Long-term loans	2,991,054	2,984,690
	2,991,054	2,984,690
Other Liabilities		
	116,668	242,614
Total Liabilities	16,150,503	13,911,578
Stockholders' Equity		
Capital stock	30,746,975	29,424,577
Capital reserve		
Additional paid-in capital	14,456,352	13,622,361
Premium arising from merger	1,951,563	1,951,563
Other	250,246	129,584
Retained earnings		
Legal reserve	3,340,131	2,003,494
Special reserve	-	50,029
Unappropriated earnings	19,514,321	17,246,876
Unrealized (loss) gain on available-for-sale financial assets	( 43,698)	5,360,399
Cumulative translation adjustments	4,242	24,356
Net loss not recognized as pension cost	-	( 1,787)
Treasury stock	( 794,184)	( 794,184)
Total Stockholders' Equity	69,425,948	69,017,268
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b>\$ 85,576,451</b>	<b>\$ 82,928,846</b>

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

	For the three months ended March 31,			
	2008		2007	
Operating Revenues				
Sales	\$	14,995,888	\$	13,800,497
Sales allowances	(	64,666)	(	49,500)
Net operating revenues		14,931,222		13,750,997
Cost of Goods Sold	(	11,859,789)	(	9,944,531)
Gross Profit		3,071,433		3,806,466
Operating Expenses				
Selling expenses	(	227,024)	(	194,583)
General and administrative expenses	(	319,429)	(	264,163)
Research and development expenses	(	355,551)	(	340,783)
	(	902,004)	(	799,529)
Operating Income		2,169,429		3,006,937
Non-operating Income and Gain				
Interest income		95,765		62,700
Investment income recognized under the equity method		16,262		261,608
Gain on disposal of investment		-		793,350
Others		45,943		139,201
		157,970		1,256,859
Non-operating Expenses and Losses				
Interest expenses	(	15,655)	(	15,519)
Foreign currency exchange loss	(	315,590)	(	-
Others	(	13,191)	(	58,227)
	(	344,436)	(	73,746)
Income from Continuing Operations before Income Tax		1,982,963		4,190,050
Income Tax Expense	(	230,007)	(	357,102)
Net Income	\$	1,752,956	\$	3,832,948
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$	0.65	\$	0.58
	\$	1.41	\$	1.29
Diluted Earnings Per Share (in dollars)				
Net income	\$	0.65	\$	0.58
	\$	1.39	\$	1.28
Pro forma information as if the stock of the Company held by subsidiary was not treated as treasury stock:				
Net income	#####	#####	\$ 4,190,050	\$ 3,832,948
Basic Earnings Per Share (in dollars)	\$	0.64	\$	0.57
	\$	1.38	\$	1.27
Diluted Earnings Per Share (in dollars)	\$	0.64	\$	0.57
	\$	1.38	\$	1.26

**SILICONWARE PRECISION INDUSTRIES CO., LTD.**  
**NON-CONSOLIDATED STATEMENTS OF CASH FLOWS**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	For the three months ended March 31,	
	2008	2007
Cash flows from operating activities		
Net income	\$ 1,752,956	\$ 3,832,948
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	2,017,868	1,752,541
Amortization	137,595	137,048
Bad debt expense	13,513	12,048
Provision for sales allowance	10,671	3,183
Recovery of loss on obsolescence and decline in market value of inventories	( 12,501)	-
Gain on disposal of investments	-	( 793,350)
Long-term investment income under the equity method	( 16,262)	( 261,608)
(Gain) loss on disposal of property, plant and equipment	( 7,671)	30,489
Provision for loss on idle assets	13,392	10,553
Amortization of discount on long-term notes	( 4,817)	( 3,784)
Compensation interest on bonds payable	-	36
Foreign currency exchange loss on bonds payable	-	34,742
(Increase) decrease in assets:		
Notes receivable	64,594	( 22,334)
Accounts receivable	1,619,030	225,138
Other financial assets, current	( 30,007)	134,725
Inventories	256,015	256,620
Deferred income tax assets	38,991	65,230
Other current assets	71,873	31,891
Increase (decrease) in liabilities:		
Notes payable	( 769)	-
Accounts payable	422,548	559,760
Income tax payable	181,895	285,540
Accrued expenses	( 373,496)	( 474,735)
Other payables	( 63,004)	149,400
Other current liabilities	( 12,675)	( 59,499)
Net cash provided by operating activities	<u>6,079,739</u>	<u>5,906,582</u>

(Continued)

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

(UNAUDITED)

	<u>For the three months ended March 31,</u>	
	<u>2008</u>	<u>2007</u>
Cash flows from investing activities		
Increase of long-term investment under equity method	(\$ 19,032)	\$ -
Purchase of available-for-sale financial assets	-	( 2,523,529)
Proceeds from disposal of long-term investments	-	6,289,854
Acquisition of property, plant and equipment	( 2,776,026)	( 2,016,780)
Proceeds from disposal of property, plant and equipment	18,827	190,206
Increase of deferred charges	( 114,416)	( 141,675)
Net cash (used in) provided by investing activities	<u>( 2,890,647)</u>	<u>1,798,076</u>
Cash flows from financing activities		
Decrease of deposit-in	( 29,192)	( 33,768)
Redemption of bonds payable	-	( 18,913)
Proceeds from the exercise of employee stock option	7,395	81,209
Net cash (used in) provided by financing activities	<u>( 21,797)</u>	<u>28,528</u>
Net increase in cash	3,167,295	7,733,186
Cash at the beginning of the period	21,128,754	13,352,934
Cash at the end of the period	<u>\$ 24,296,049</u>	<u>\$ 21,086,120</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 20,472</u>	<u>\$ 15,519</u>
Cash paid for income tax	<u>\$ 9,121</u>	<u>\$ 6,332</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 3,442,834	\$ 2,128,357
Add: Payable at the beginning of the period	1,379,775	1,127,306
Less: Payable at the end of the period	( 2,046,583)	( 1,238,883)
Cash paid	<u>\$ 2,776,026</u>	<u>\$ 2,016,780</u>