

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
	66,144,327	58,819,886
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
	<u>13,042,781</u>	<u>10,684,274</u>
Long-term Liabilities		
Long-term loans	<u>2,991,054</u>	<u>2,984,690</u>
	<u>2,991,054</u>	<u>2,984,690</u>
Other Liabilities	<u>116,668</u>	<u>242,614</u>
Total Liabilities	<u>16,150,503</u>	<u>13,911,578</u>
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	<u>69,425,948</u>	<u>69,017,268</u>
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<u>\$ 85,576,451</u>	<u>\$ 82,928,846</u>

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	\$ 1.39	\$ 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)

	For the three months ended March 31,	
	2008	2007
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	( 2,890,647)	1,798,076
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	( 21,797)	28,528
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>