

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

| | <u>March 31, 2008</u> |
|--|-----------------------------|
| ASSETS | |
| Current Assets | |
| Cash | \$ 25,530,896 |
| Notes receivable, net | 52,028 |
| Accounts receivable, net | 9,432,055 |
| Other financial assets, current | 709,893 |
| Inventories | 3,185,166 |
| Deferred income tax assets, current | 801,443 |
| Other current assets - other | 555,523 |
| | <u>40,267,004</u> |
| Long-term Investments | |
| Available-for-sale financial assets, noncurrent | 3,668,926 |
| Financial assets carried at cost, noncurrent | 719,055 |
| | <u>4,387,981</u> |
| Property, Plant and Equipment | |
| Cost: | |
| Land | 2,892,083 |
| Buildings | 10,056,376 |
| Machinery and equipment | 52,249,782 |
| Utility equipment | 1,072,244 |
| Furniture and fixtures | 817,176 |
| Other equipment | 2,081,478 |
| | <u>69,169,139</u> |
| Less: Accumulated depreciation | (32,309,828) |
| Construction in progress and prepayments for equipment | 3,159,403 |
| | <u>40,018,714</u> |
| Other Assets | |
| Refundable deposits | 10,577 |
| Deferred charges | 743,796 |
| Deferred income tax asset, noncurrent | 955,404 |
| Other assets - other | 207,101 |
| | <u>1,916,878</u> |
| <u>TOTAL ASSETS</u> | <u>\$ 86,590,577</u> |

(Continued)

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

| | <u>March 31, 2008</u> |
|--|-----------------------------|
| LIABILITIES AND STOCKHOLDERS' EQUITY | |
| Current Liabilities | |
| Accounts payable | \$ 426,630 |
| Income tax payable | 6,745,187 |
| Accrued expenses | 1,683,552 |
| Other payables | 1,926,904 |
| Current portion of long-term loans | 3,096,863 |
| Other current liabilities | 171,591 |
| | <u>14,050,727</u> |
| Long-term Liabilities | |
| Long-term loans | <u>2,991,054</u> |
| Other Liabilities | <u>122,848</u> |
| Total Liabilities | <u>17,164,629</u> |
| Stockholders' Equity | |
| Capital stock | 30,746,975 |
| Capital reserve | |
| Additional paid-in capital | 14,456,352 |
| Premium arising from merger | 1,951,563 |
| Other | 250,246 |
| Retained earnings | |
| Legal reserve | 3,340,131 |
| Unappropriated earnings | 19,514,321 |
| Unrealized loss on available-for-sale financial assets | (43,698) |
| Cumulative translation adjustments | 4,242 |
| Treasury stock | (794,184) |
| Total Stockholders' Equity | <u>69,425,948</u> |
| <u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u> | <u>\$ 86,590,577</u> |

SILICONWARE PRECISION INDUSTRIES CO., LTD.
CONSOLIDATED STATEMENT OF INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

| | For the three months ended March 31, 2008 |
|---|--|
| Operating Revenues | |
| Sales | \$ 15,414,578 |
| Sales allowances | (64,666) |
| Net operating revenues | 15,349,912 |
| Cost of Goods Sold | (12,241,287) |
| Gross Profit | 3,108,625 |
| Operating Expenses | |
| Selling expenses | (150,553) |
| General and administrative expenses | (414,513) |
| Research and development expenses | (355,551) |
| | (920,617) |
| Operating Income | 2,188,008 |
| Non-operating Income and Gain | |
| Interest income | 102,245 |
| Others | 57,571 |
| | 159,816 |
| Non-operating Expenses and Losses | |
| Interest expenses | (23,961) |
| Foreign currency exchange loss | (322,473) |
| Others | (18,427) |
| | (364,861) |
| Income from Continuing Operations before Income Tax | 1,982,963 |
| Income Tax Expense | (230,007) |
| Net Income | \$ 1,752,956 |

| | Before tax | After tax |
|---|------------|-----------|
| Basic Earnings Per Share (in dollars) | | |
| Net income | \$ 0.65 | \$ 0.58 |
| Diluted Earnings Per Share (in dollars) | | |
| Net income | \$ 0.65 | \$ 0.58 |

SILICONWARE PRECISION INDUSTRIES CO., LTD.
CONSOLIDATED STATEMENT OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

| | For the three months ended March 31, 2008 |
|--|--|
| Cash flows from operating activities | |
| Net income | \$ 1,752,956 |
| Adjustments to reconcile net income to net cash provided by operating activities: | |
| Depreciation | 2,101,483 |
| Amortization | 139,489 |
| Provision for sales allowance | 10,671 |
| Recovery of loss on obsolescence and decline in market value of inventories | (10,093) |
| Gain on disposal of property, plant and equipment | (7,659) |
| Provision for loss on idle assets | 15,031 |
| Amortization of discount on long-term notes | (4,817) |
| (Increase) decrease in assets: | |
| Notes receivable | 64,594 |
| Accounts receivable | 1,789,448 |
| Allowance for doubtful accounts | 13,049 |
| Other financial assets, current | (21,932) |
| Inventories | 280,335 |
| Deferred income tax assets | 38,991 |
| Other current assets | 70,477 |
| Increase (decrease) in liabilities: | |
| Notes payable | (769) |
| Accounts payable | 323,011 |
| Income tax payable | 181,895 |
| Accrued expenses | (504,544) |
| Other payables | (84,932) |
| Other current liabilities | 30,677 |
| Other liabilities | 118 |
| Net cash provided by operating activities | <u>6,177,479</u> |

(Continued)

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

| | For the three months ended March 31, 2008 |
|---|--|
| Cash flows from investing activities | |
| Acquisition of property, plant and equipment | (\$ 3,023,937) |
| Proceeds from disposal of property, plant and equipment | 18,830 |
| Increase of deferred charges | (115,502) |
| Increase of refundable deposits | (167) |
| Net cash used in investing activities | (3,120,776) |
| Cash flows from financing activities | |
| Repayment of short-term loans | (89,053) |
| Decrease of deposit-in | (29,171) |
| Proceeds from the exercise of employee stock option | 7,395 |
| Net cash used in financing activities | (110,829) |
| Effect on foreign currency exchange | (39,636) |
| Net increase in cash | 2,906,238 |
| Cash at the beginning of the period | 22,624,658 |
| Cash at the end of the period | \$ 25,530,896 |
| Supplemental disclosures of cash flow information: | |
| Cash paid for interest | \$ 29,038 |
| Cash paid for income tax | \$ 9,121 |
| Supplemental disclosures of partial cash paid for investing activities: | |
| Acquisition of property, plant and equipment | \$ 3,574,340 |
| Add: Payable at the beginning of the period | 1,716,511 |
| Less: Payable at the end of the period | (2,266,914) |
| Cash paid | \$ 3,023,937 |