

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

	June 30,	
	2008	2007
ASSETS		
Current Assets		
Cash	\$ 24,983,027	\$ 23,922,092
Notes receivable, net	53,767	100,801
Accounts receivable, net	11,371,763	9,957,162
Other financial assets, current	638,823	1,045,947
Inventories	3,146,914	2,979,843
Deferred tax assets, current	853,483	1,113,306
Other current assets - other	560,973	590,259
	<u>41,608,750</u>	<u>39,709,410</u>
Long-term Investments		
Available for sale financial assets	2,819,108	11,418,852
Financial assets carried at cost	719,055	817,752
Long-term investment under equity method	-	-
	<u>3,538,163</u>	<u>12,236,604</u>
Property, Plant and Equipment		
Cost:		
Land	2,892,083	2,892,083
Buildings	10,883,289	8,174,926
Machinery and equipment	52,825,990	48,415,103
Utility equipment	1,092,660	921,416
Furniture and fixtures	829,816	774,999
Other equipment	2,109,388	1,941,595
	<u>70,633,226</u>	<u>63,120,122</u>
Less: Accumulated depreciation	(33,197,652)	(30,570,644)
Construction in progress and prepayments for equipment	3,356,073	3,135,205
	<u>40,791,647</u>	<u>35,684,683</u>
Other Assets		
Refundable deposits	9,350	12,733
Deferred charges	773,637	733,883
Deferred income tax asset, noncurrent	874,082	890,712
Other assets - other	193,544	234,786
	<u>1,850,613</u>	<u>1,872,114</u>
<u>TOTAL ASSETS</u>	<u>\$ 87,789,173</u>	<u>\$ 89,502,811</u>

(Continued)

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

	June 30,	
	2008	2007
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans	\$ 291,222	\$ 567,840
Notes payable	68	-
Accounts payable	7,540,111	5,645,911
Income tax payable	395,702	668,280
Accrued expenses	2,467,051	1,817,969
Other payables	17,722,856	13,183,160
Current portion of long-term loans	-	108,636
Other current liabilities	179,928	359,108
	<u>28,596,938</u>	<u>22,350,904</u>
Long-term Liabilities		
Bonds payable	-	-
Long-term loans	2,986,237	3,092,431
	<u>2,986,237</u>	<u>3,092,431</u>
Other Liabilities	103,769	224,490
Total Liabilities	<u>31,686,944</u>	<u>25,667,825</u>
Stockholders' Equity		
Capital stock	30,746,975	29,739,667
Stock dividends to be distributed	778,924	938,761
Capital reserve		
Additional paid-in capital	14,456,352	14,380,675
Premium arising from merger	1,951,563	1,951,563
Other	411,661	249,183
Retained earnings		
Legal reserve	5,089,066	3,340,131
Special reserve	-	-
Unappropriated earnings	4,300,752	7,934,977
Unrealized (loss) gain on available for sale financial assets	(893,517)	6,066,178
Cumulative translation adjustments	54,637	29,822
Net loss not recognized as pension cost	-	(1,787)
Treasury stock	(794,184)	(794,184)
Total Stockholders' Equity	<u>56,102,229</u>	<u>63,834,986</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 87,789,173</u>	<u>\$ 89,502,811</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT EARNINGS PER SHARE DATA)
(UNAUDITED)

	For the six months ended June 30,			
	2008		2007	
Operating Revenues				
Sales	\$	31,795,885	\$	29,737,056
Sales allowances	(145,790)	(158,584)
Net operating revenues		31,650,095		29,578,472
Cost of Goods Sold	(25,240,049)	(21,095,178)
Gross Profit		6,410,046		8,483,294
Operating Expenses				
Selling expenses	(292,267)	(383,501)
General and administrative expenses	(848,326)	(581,990)
Research and development expenses	(700,878)	(663,162)
	(1,841,471)	(1,628,653)
Operating Income and Gain		4,568,575		6,854,641
Non-operating Income and Gain				
Interest income		210,446		180,224
Investment income recognized under the equity method		-		246,552
Gain on disposal of investment		-		890,985
Others		242,533		675,007
		452,979		1,992,768
Non-operating Expenses and Losses				
Interest expenses	(44,910)	(46,046)
Others	(298,791)	(76,578)
	(343,701)	(122,624)
Income from Continuing Operations Before Income Tax		4,677,853		8,724,785
Income Tax Expense	(517,007)	(1,061,823)
Net Income	\$	4,160,846	\$	7,662,962
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 1.54	\$ 1.37	\$ 2.91	\$ 2.56
Diluted Earnings Per Share (in dollars)				
Net income	\$ 1.53	\$ 1.36	\$ 2.89	\$ 2.54

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2008 AND 2007
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Capital Stock	Stock Dividends To Be Distributed	Capital Reserve	Retained Earnings			Unrealized Gain On Available-for-sale Financial Assets	Cumulative Translation Adjustments	Net Loss Not Recognized As Pension Cost	Treasury Stock	Total
				Legal Reserve	Special Reserve	Unappropriated Earnings					
Balance at January 1, 2007	\$ 28,877,574	\$ -	\$14,645,653	\$2,003,494	\$ 50,029	\$ 13,413,928	\$ 4,765,148	(\$ 22,276)	(\$ 1,787)	(\$795,550)	\$ 62,936,213
Appropriation for legal reserve	-	-	-	1,336,637	-	(1,336,637)	-	-	-	-	-
Appropriation for special reserve	-	-	-	-	(50,029)	50,029	-	-	-	-	-
Remuneration to directors and supervisors	-	-	-	-	-	(120,797)	-	-	-	-	(120,797)
Employees' cash bonus	-	-	-	-	-	(821,415)	-	-	-	-	(821,415)
Employees' stock bonus	-	352,035	-	-	-	(352,035)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(9,974,332)	-	-	-	-	(9,974,332)
Appropriation for stock dividends to be distributed	-	586,726	-	-	-	(586,726)	-	-	-	-	-
Conversion of Euro convertible bonds	773,868	-	1,853,831	-	-	-	-	-	-	-	2,627,699
Employee stock option exercised	86,225	-	(7,016)	-	-	-	-	-	-	-	81,209
Long-term investment adjustment for investee company's additional paid-in capital	-	-	(29,023)	-	-	-	-	-	-	-	(29,023)
Long-term investment adjustment for investee company's cumulative translation adjustment	-	-	-	-	-	-	-	52,096	-	-	52,096
Unrealized gain on available for sale securities	-	-	-	-	-	-	1,301,030	-	-	-	1,301,030
Long-term investment adjustment for investee company's treasury stock variances	-	-	-	-	-	-	-	-	-	1,366	1,366
Cash dividends from treasury stock held by subsidiaries	-	-	117,976	-	-	-	-	-	-	-	117,976
Net income	-	-	-	-	-	7,662,962	-	-	-	-	7,662,962
Balance at June 30, 2007	<u>\$ 29,739,667</u>	<u>\$ 938,761</u>	<u>\$16,581,421</u>	<u>\$3,340,131</u>	<u>\$ -</u>	<u>\$ 7,934,977</u>	<u>\$ 6,066,178</u>	<u>\$ 29,822</u>	<u>(\$ 1,787)</u>	<u>(\$794,184)</u>	<u>\$ 63,834,986</u>

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SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (CONTINUED)
FOR THE SIX MONTHS ENDED JUNE 30, 2008 AND 2007
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Capital Stock	Stock Dividends To Be Distributed	Capital Reserve	Legal Reserve	Retained Earnings Special Reserve	Unappropriated Earnings	Unrealized Gain (Loss) On Available-for-sale Financial Assets	Cumulative Translation Adjustments	Net Loss Not Recognized As Pension Cost	Treasury Stock	Total
Balance at January 1, 2008	\$ 30,734,245	\$ -	\$16,658,624	\$3,340,131	\$ -	\$ 17,761,366	\$ 1,160,659	\$ 64,926	(\$ 37,613)	(\$794,164)	\$ 68,908,154
Appropriation for legal reserve	-	-	-	1,748,935	-	(1,748,935)	-	-	-	-	-
Remuneration to directors and supervisors	-	-	-	-	-	(157,404)	-	-	-	-	(157,404)
Employees' cash bonus	-	-	-	-	-	(1,100,056)	-	-	-	-	(1,100,056)
Employees' stock bonus	-	471,454	-	-	-	(471,454)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(13,836,139)	-	-	-	-	(13,836,139)
Appropriation for stock dividends to be distributed	-	307,470	-	-	-	(307,470)	-	-	-	-	-
Employee stock option exercised	12,730	-	(5,335)	-	-	-	-	-	-	-	7,395
Long-term investment adjustment for investee company's additional paid-in capital	-	-	4,872	-	-	-	-	-	-	-	4,872
Long-term investment adjustment for investee company's cumulative translation adjustment	-	-	-	-	-	-	-	(30,269)	-	-	(30,269)
Unrealized loss on available for sale securities	-	-	-	-	-	-	(2,054,176)	-	-	-	(2,054,176)
Cash dividends from treasury stock held by subsidiaries	-	-	161,415	-	-	-	-	-	-	-	161,415
Reversal of net loss not recognized as pension cost	-	-	-	-	-	-	-	-	37,613	-	37,613
Net income	-	-	-	-	-	4,160,646	-	-	-	-	4,160,646
Balance at June 30, 2008	<u>\$ 30,746,975</u>	<u>\$ 778,924</u>	<u>\$16,819,576</u>	<u>\$5,089,066</u>	<u>\$ -</u>	<u>\$ 4,300,752</u>	<u>(\$ 893,517)</u>	<u>\$ 54,637</u>	<u>\$ -</u>	<u>(\$794,164)</u>	<u>\$ 56,102,229</u>

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

	For the six months ended June 30,	
	2008	2007
Cash flows from operating activities		
Net income	\$ 4,160,846	\$ 7,662,962
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,275,819	3,658,071
Amortization	285,058	282,431
Bad debts expense	26,662	20,307
Reversal of sales allowance	(8,097)	(34,184)
Gain on disposal of investments	-	(890,985)
Provision for (reversal of) loss on obsolescence and decline in market value of inventories	3,899	(2,496)
Long-term investment income under the equity method	-	(246,552)
Investment loss	-	3,891
(Gain) loss on disposal of property, plant and equipment	(33,098)	13,071
Provision for loss on idle assets	21,116	20,388
Amortization of discount on long-term notes	(9,634)	(3,783)
Compensation interest on bonds payable	-	36
Foreign currency exchange loss on bonds payable	-	34,367
(Increase) decrease in assets:		
Notes receivable	62,855	(59,690)
Accounts receivable	(165,569)	(834,434)
Other financial assets, current	79,044	(352,292)
Inventories	309,019	(135,998)
Deferred income tax assets	68,269	367,104
Other current assets	65,342	(79,370)
Increase (decrease) in liabilities:		
Notes payable	(701)	-
Accounts payable	1,111,597	1,524,174
Income tax payable	(1,105,954)	(279,102)
Accrued expenses	39,408	(324,994)
Other payables	(129,333)	160,194
Other current liabilities	38,558	(46,096)
Other liabilities	(83)	(397)
Net cash provided by operating activities	9,095,023	10,456,623

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

	For the six months ended June 30,	
	2008	2007
Cash flows from investing activities		
Refund of (payment for) security deposits	\$ 500	(\$ 16,895)
Purchase of available for sale financial assets	-	(2,523,529)
Return of capital from decapitalization of the long-term investments	-	3,300
Proceeds from disposal of long-term investments	-	6,396,784
Acquisition of property, plant and equipment	(6,043,637)	(5,143,683)
Proceeds from disposal of property, plant and equipment	48,000	340,581
Payment for deferred charges	(289,047)	(320,590)
Receipt of (payment for) refundable deposits	1,074	(1,578)
Net cash used in investing activities	(6,283,110)	(1,265,610)
Cash flows from financing activities		
(Repayment of) proceeds form short-term loans	(235,372)	125,841
Redemption of bonds payable	-	(18,913)
Repayment of deposit-in	(48,056)	(67,325)
Proceeds from the exercise of employee stock option	7,395	81,209
Remuneration to directors and supervisors	(157,404)	(120,798)
Net cash (used in) provided by financing activities	(433,437)	14
Effect on foreign currency exchange	(20,107)	(423)
Net increase in cash	2,358,369	9,190,604
Cash at the beginning of the period	22,624,658	14,731,488
Cash at the end of the period	<u>\$ 24,983,027</u>	<u>\$ 23,922,092</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 57,185</u>	<u>\$ 44,510</u>
Cash paid for income tax	<u>\$ 1,533,464</u>	<u>\$ 972,819</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 6,483,460	\$ 5,662,090
Add : Payable at the beginning of the period	1,716,511	1,327,112
Less : Payable at the end of the period	(2,156,334)	(1,845,519)
Cash paid	<u>\$ 6,043,637</u>	<u>\$ 5,143,683</u>
Non-cash financing activities		
Employees' cash bonuses and stockholders' cash dividends	\$ 14,774,782	\$ 10,676,148
Less: Payable for employees' cash bonuses and stockholders' cash dividends	(14,774,782)	(10,676,148)
Cash paid	<u>\$ -</u>	<u>\$ -</u>