

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

	September 30,	
	2008	2007
ASSETS		
Current Assets		
Cash	\$ 13,074,853	\$ 14,912,084
Available for sale financial assets, current	-	1,798,333
Notes receivable, net	56,818	159,123
Accounts receivable, net	11,641,723	11,406,893
Other financial assets, current	695,617	910,623
Inventories	2,854,984	3,066,634
Deferred tax assets, current	973,928	1,132,340
Other current assets - other	503,000	514,952
	<u>29,800,923</u>	<u>33,900,982</u>
Long-term Investments		
Available for sale financial assets	2,021,036	6,596,494
Long-term investment under equity method	4,296,744	3,972,615
	<u>6,317,780</u>	<u>10,569,109</u>
Property, Plant and Equipment		
Cost:		
Land	2,892,083	2,892,083
Buildings	10,493,348	7,761,412
Machinery and equipment	52,430,721	49,989,376
Utility equipment	804,225	683,104
Furniture and fixtures	760,198	736,202
Other equipment	2,246,671	2,001,233
	69,627,246	64,063,410
Less: Accumulated depreciation	(33,385,427)	(31,371,676)
Construction in progress and prepayments for equipment	1,599,477	3,648,677
	<u>37,841,296</u>	<u>36,340,411</u>
Other Assets		
Refundable deposits	8,661	9,422
Deferred charges	723,911	753,741
Deferred income tax asset, noncurrent	788,833	660,158
Other assets - other	95,810	113,708
	<u>1,617,215</u>	<u>1,537,029</u>
<u>TOTAL ASSETS</u>	<u><u>\$ 75,577,214</u></u>	<u><u>\$ 82,347,531</u></u>

(Continued)

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

	September 30,	
	2008	2007
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Notes payable	\$ 63	\$ -
Accounts payable	7,695,105	6,323,666
Income tax payable	713,322	1,090,269
Accrued expenses	3,142,755	1,812,476
Other payables	2,097,490	2,695,162
Other current liabilities	116,685	445,151
	<u>13,765,420</u>	<u>12,366,724</u>
Long-term Liabilities		
Long-term loans	<u>2,981,592</u>	<u>2,980,044</u>
Other Liabilities	<u>81,985</u>	<u>175,309</u>
Total Liabilities	<u>16,828,997</u>	<u>15,522,077</u>
Stockholders' Equity		
Capital stock	31,525,899	30,726,442
Capital reserve		
Additional paid-in capital	14,456,352	14,456,352
Premium arising from merger	1,951,563	1,951,563
Others	411,661	241,595
Retained earnings		
Legal reserve	5,089,066	3,340,131
Unappropriated earnings	7,487,015	12,991,704
Unrealized (loss) gain on available for sale financial assets	(1,622,544)	3,873,848
Cumulative translation adjustments	243,389	39,446
Net loss not recognized as pension cost	-	(1,443)
Treasury stock	(794,184)	(794,184)
Total Stockholders' Equity	<u>58,748,217</u>	<u>66,825,454</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 75,577,214</u>	<u>\$ 82,347,531</u>

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

	For the nine months ended September 30,			
	2008		2007	
Operating Revenues				
Sales	\$	48,403,064	\$	47,187,916
Sales allowances	(	377,419)	(	294,300)
Net operating revenues		48,025,645		46,893,616
Cost of Goods Sold	(	37,636,816)	(	32,763,123)
Gross Profit		10,388,829		14,130,493
Operating Expenses				
Selling expenses	(	690,161)	(	604,453)
General and administrative expenses	(	1,009,907)	(	814,814)
Research and development expenses	(	1,041,229)	(	979,146)
	(	2,741,297)	(	2,398,413)
Operating Income and Gain		7,647,532		11,732,080
Non-operating Income and Gain				
Interest income		282,104		238,094
Investment income recognized under the equity method		27,770		558,249
Gain on disposal of investment		-		1,465,441
Others		338,130		576,333
		648,004		2,838,117
Non-operating Expenses and Losses				
Interest expenses	(	47,137)	(	46,998)
Others	(	92,285)	(	106,067)
	(	139,422)	(	153,065)
Income from Continuing Operations Before Income Tax		8,156,114		14,417,132
Income Tax Expense	(	809,005)	(	1,697,443)
Net Income	\$	7,347,109	\$	12,719,689
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 2.62	\$ 2.36	\$ 4.67	\$ 4.12
Diluted Earnings Per Share (in dollars)				
Net income	\$ 2.60	\$ 2.34	\$ 4.64	\$ 4.10
Pro forma information as if the stock of the Company held by subsidiaries was not treated as treasury stock:				
Net income	\$ 8,317,530	\$ 7,508,525	\$ 14,535,109	\$ 12,837,665
Basic Earnings Per Share (in dollars)	\$ 2.64	\$ 2.38	\$ 4.66	\$ 4.11
Diluted Earnings Per Share (in dollars)	\$ 2.62	\$ 2.37	\$ 4.63	\$ 4.09

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

	For the nine months ended September 30,	
	2008	2007
Cash flows from operating activities		
Net income	\$ 7,347,109	\$ 12,719,689
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	6,255,784	5,416,424
Amortization	430,288	417,784
Bad debts expense	41,701	12,168
Provision for (reversal of) sales allowance	165,166	(30,046)
Provision for loss on obsolescence and decline in market value of inventories	5,446	20,733
Gain on disposal of investment	-	(1,465,441)
Long-term investment income under the equity method	(27,770)	(558,249)
Cash dividends received from long-term investment under equity method	400,000	-
Investment loss	-	3,891
Unrealized intercompany profit		
Gain on disposal of property, plant and equipment	(40,767)	(6,937)
Provision for loss on idle assets	35,385	25,661
Amortization of discount on long-term notes	(14,279)	(8,430)
Compensation interest on bonds payable	-	36
Foreign currency exchange loss on bonds payable	-	34,880
(Increase) decrease in assets:		
Notes receivable	59,804	(118,012)
Accounts receivable	(1,048,534)	(2,530,692)
Other financial assets, current	(16,405)	(236,893)
Inventories	382,790	(322,041)
Deferred income tax assets	30,920	573,417
Other current assets	82,172	(44,898)
Increase (decrease) in liabilities:		
Notes payable	(706)	-
Accounts payable	1,574,302	2,355,593
Income tax payable	(763,970)	142,887
Accrued expenses	860,026	(221,093)
Other payables	(71,620)	351,268
Other current liabilities	3,501	45,084
Net cash provided by operating activities	<u>15,690,343</u>	<u>16,576,783</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 nine months ended September 30,</u>	
	<u>2008</u>	<u>2007</u>
Cash flows from investing activities		
Payment for security deposits	(\$ 19,500)	(\$ 8,395)
Purchase of long-term investment under equity method	(323,332)	-
Purchase of available for sale financial assets	-	(2,523,529)
Proceeds from disposal of long-term investment	-	7,579,199
Acquisition of property, plant and equipment	(7,939,486)	(9,017,442)
Proceeds from disposal of property, plant and equipment	95,395	390,503
Payment for deferred charges	(404,522)	(490,243)
Receipt of (payment for) refundable deposits	<u>681</u>	<u>(1,208)</u>
Net cash used in investing activities	<u>(8,590,764)</u>	<u>(4,071,115)</u>
Cash flows from financing activities		
Repayment of deposit-in	(67,287)	(101,073)
Redemption of bonds payable	-	(18,946)
Proceeds from the exercise of employee stock option	7,395	90,014
Remuneration to directors and supervisors	(157,404)	(120,798)
Payment of cash dividends and employees' bonuses	<u>(14,936,184)</u>	<u>(10,795,715)</u>
Net cash used in financing activities	<u>(15,153,480)</u>	<u>(10,946,518)</u>
Net (decrease) increase in cash	(8,053,901)	1,559,150
Cash at the beginning of the period	<u>21,128,754</u>	<u>13,352,934</u>
Cash at the end of the period	<u>\$ 13,074,853</u>	<u>\$ 14,912,084</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 61,416</u>	<u>\$ 46,998</u>
Cash paid for income tax	<u>\$ 1,542,055</u>	<u>\$ 981,139</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 7,881,886	\$ 9,782,764
Add: Payable at the beginning of the period	1,379,775	1,127,306
Less: Payable at the end of the period	<u>(1,322,175)</u>	<u>(1,892,628)</u>
Cash paid	<u>\$ 7,939,486</u>	<u>\$ 9,017,442</u>
Non-cash financing activities:		
Convertible bonds converted to capital stock and premium		
Convertible bonds converted to capital stock	\$ -	\$ 807,112
Convertible bonds converted to paid-in capital	<u>-</u>	<u>1,929,508</u>
Converted amount of convertible bonds	<u>\$ -</u>	<u>\$ 2,736,620</u>