

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

|  | <u>September 30, 2008</u>   |
|--|-----------------------------|
| <b>ASSETS</b>  |                             |
| Current Assets   |                             |
| Cash   | \$ 14,263,125               |
| Notes receivable, net                                  | 56,818                      |
| Accounts receivable, net                               | 12,111,031                  |
| Other financial assets, current                        | 687,152                     |
| Inventories  | 3,107,485                   |
| Deferred tax assets, current                           | 975,563                     |
| Other current assets - other                           | 547,472                     |
|  | <u>31,748,646</u>           |
| Long-term Investments                                  |                             |
| Available for sale financial assets                    | 2,090,081                   |
| Financial assets carried at cost                       | 682,282                     |
|  | <u>2,772,363</u>            |
| Property, Plant and Equipment                          |                             |
| Cost:  |                             |
| Land   | 2,892,083                   |
| Buildings  | 11,407,043                  |
| Machinery and equipment                                | 54,672,808                  |
| Utility equipment                                      | 1,218,195                   |
| Furniture and fixtures                                 | 828,855                     |
| Other equipment  | 2,277,752                   |
|  | <u>73,296,736</u>           |
| Less: Accumulated depreciation                         | ( 34,442,489)               |
| Construction in progress and prepayments for equipment | 1,716,066                   |
|  | <u>40,570,313</u>           |
| Other Assets   |                             |
| Refundable deposits                                    | 9,118                       |
| Deferred charges                                       | 747,850                     |
| Deferred income tax asset, noncurrent                  | 789,481                     |
| Other assets - other                                   | 195,157                     |
|  | <u>1,741,606</u>            |
| <b><u>TOTAL ASSETS</u></b>                             | <b><u>\$ 76,832,928</u></b> |

(Continued)

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

|  | <u>September 30, 2008</u>   |
|--|-----------------------------|
| <b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>              |                             |
| Current Liabilities                                      |                             |
| Short-term loans   | \$ 642,400                  |
| Notes payable  | 63                          |
| Accounts payable   | 8,030,422                   |
| Income tax payable                                       | 716,871                     |
| Accrued expenses   | 3,192,910                   |
| Other payables   | 2,250,686                   |
| Other current liabilities                                | 185,097                     |
|  | <u>15,018,449</u>           |
| Long-term Liabilities                                    |                             |
| Long-term loans  | <u>2,981,592</u>            |
| Other Liabilities  | <u>84,670</u>               |
| Total Liabilities  | <u>18,084,711</u>           |
| Stockholders' Equity                                     |                             |
| Capital stock  | 31,525,899                  |
| Capital reserve  |                             |
| Additional paid-in capital                               | 14,456,352                  |
| Premium arising from merger                              | 1,951,563                   |
| Others   | 411,661                     |
| Retained earnings  |                             |
| Legal reserve  | 5,089,066                   |
| Unappropriated earnings                                  | 7,487,015                   |
| Unrealized loss on available for sale financial assets   | ( 1,622,544)                |
| Cumulative translation adjustments                       | 243,389                     |
| Treasury stock   | ( 794,184)                  |
| Total Stockholders' Equity                               | <u>58,748,217</u>           |
| <b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b> | <b><u>\$ 76,832,928</u></b> |

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

|   | For the nine months ended<br>September 30, 2008 |                  |
|---|---|------------------|
| Operating Revenues                                  |   |                  |
| Sales   | \$  | 49,842,951       |
| Sales allowances                                    | (   | 384,937)         |
| Net operating revenues                              |   | 49,458,014       |
| Cost of Goods Sold                                  | (   | 38,982,977)      |
| Gross Profit  |   | 10,475,037       |
| Operating Expenses                                  |   |                  |
| Selling expenses                                    | (   | 519,605)         |
| General and administrative expenses                 | (   | 1,214,430)       |
| Research and development expenses                   | (   | 1,041,229)       |
|   | (   | 2,775,264)       |
| Operating Income and Gain                           |   | 7,699,773        |
| Non-operating Income and Gain                       |   |                  |
| Interest income                                     |   | 304,181          |
| Others  |   | 361,977          |
|   |   | 666,158          |
| Non-operating Expenses and Losses                   |   |                  |
| Interest expenses                                   | (   | 67,168)          |
| Others  | (   | 137,588)         |
|   | (   | 204,756)         |
| Income from Continuing Operations Before Income Tax |   | 8,161,175        |
| Income Tax Expense                                  | (   | 814,066)         |
| Net Income  | \$  | 7,347,109        |
|   | <u>Before tax</u>                               | <u>After tax</u> |
| Basic Earnings Per Share (in dollars)               |   |                  |
| Net income  | \$ 2.62   | \$ 2.36          |
| Diluted Earnings Per Share (in dollars)             |   |                  |
| Net income  | \$ 2.60   | \$ 2.34          |

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

|  | For the nine months ended<br>September 30, 2008 |
|--|---|
| Cash flows from operating activities   |   |
| Net income   | \$ 7,347,109                                    |
| Adjustments to reconcile net income to net cash<br>provided by operating activities: |   |
| Depreciation   | 6,552,517                                       |
| Amortization   | 436,343   |
| Bad debts expense  | 41,483  |
| Provision for sales allowance  | 165,166   |
| Provision for loss on obsolescence and decline in<br>market value of inventories     | 8,602   |
| Impairment loss  | 36,773  |
| Gain on disposal of property, plant and equipment                                    | ( 40,633)                                       |
| Provision for loss on idle assets  | 37,958  |
| Amortization of discount on long-term notes  | ( 14,279)                                       |
| (Increase) decrease in assets:   |   |
| Notes receivable   | 59,804  |
| Accounts receivable  | ( 1,033,006)                                    |
| Other financial assets, current  | 24,226  |
| Inventories  | 357,881   |
| Deferred income tax assets   | 30,920  |
| Other current assets   | 81,556  |
| Increase (decrease) in liabilities:  |   |
| Notes payable  | ( 706)  |
| Accounts payable   | 1,581,604                                       |
| Income tax payable   | ( 784,785)                                      |
| Accrued expenses   | 748,258   |
| Other payables   | ( 105,401)                                      |
| Other current liabilities  | 41,867  |
| Other liabilities  | ( 344)  |
| Net cash provided by operating activities  | <u>15,572,913</u>                               |

(Continued)

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

|   | For the nine months ended<br>September 30, 2008 |
|---|---|
| Cash flows from investing activities                                    |   |
| Payment for security deposits   | (\$ 19,500)                                     |
| Acquisition of property, plant and equipment                            | ( 8,710,050)                                    |
| Proceeds from disposal of property, plant and equipment                 | 50,126  |
| Payment for deferred charges  | ( 412,002)                                      |
| Receipt of refundable deposits  | 1,375   |
| Net cash used in investing activities                                   | ( 9,090,051)                                    |
| Cash flows from financing activities                                    |   |
| Proceeds form short-term loans  | 674,090   |
| Payments for short-term loans   | ( 593,047)                                      |
| Repayment of deposit-in   | ( 67,263)                                       |
| Proceeds from the exercise of employee stock option                     | 7,395   |
| Remuneration to directors and supervisors                               | ( 157,404)                                      |
| Payment of cash dividends and employees' bonuses                        | ( 14,774,769)                                   |
| Net cash used in financing activities                                   | ( 14,910,998)                                   |
| Effect on foreign currency exchange                                     | 66,603  |
| Net decrease in cash  | ( 8,361,533)                                    |
| Cash at the beginning of the period                                     | 22,624,658                                      |
| Cash at the end of the period   | \$ 14,263,125                                   |
| Supplemental disclosures of cash flow information:                      |   |
| Cash paid for interest  | \$ 70,741                                       |
| Cash paid for income tax  | \$ 1,542,675                                    |
| Supplemental disclosures of partial cash paid for investing activities: |   |
| Acquisition of property, plant and equipment                            | \$ 8,428,509                                    |
| Add: Payable at the beginning of the period                             | 1,716,511                                       |
| Less: Payable at the end of the period                                  | ( 1,434,970)                                    |
| Cash paid   | \$ 8,710,050                                    |