

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

	March 31,	
	2009	2008
<b>ASSETS</b>		
Current Assets		
Cash	\$ 18,448,478	\$ 24,296,049
Notes receivable, net	26,239	52,028
Accounts receivable, net	6,990,547	9,156,842
Other financial assets, current	472,362	689,719
Inventories	1,966,798	2,999,705
Deferred income tax assets, current	444,131	799,899
Other current assets - other	508,905	513,299
	<u>28,857,460</u>	<u>38,507,541</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	1,410,234	3,548,652
Long-term investments under equity method	4,012,674	4,031,602
	<u>5,422,908</u>	<u>7,580,254</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,892,083
Buildings	10,540,727	9,251,124
Machinery and equipment	49,845,695	50,450,941
Utility equipment	807,779	737,769
Furniture and fixtures	743,087	755,331
Other equipment	2,309,355	2,057,079
	67,149,835	66,144,327
Less: Accumulated depreciation	( 33,413,908)	( 31,543,710)
Construction in progress and prepayments for equipment	221,356	3,086,675
	<u>33,957,283</u>	<u>37,687,292</u>
Other Assets		
Refundable deposits	8,836	9,342
Deferred charges	586,883	725,108
Deferred income tax asset, noncurrent	2,005,521	954,792
Other assets - other	150,514	112,122
	<u>2,751,754</u>	<u>1,801,364</u>
<b><u>TOTAL ASSETS</u></b>	<u>\$ 70,989,405</u>	<u>\$ 85,576,451</u>

(Continued)

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

	March 31,	
	2009	2008
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Notes payable	\$ 40	\$ -
Accounts payable	3,892,600	6,543,351
Income tax payable	839,631	1,659,187
Accrued expenses	2,319,214	1,909,233
Other payables	604,666	2,830,501
Current portion of long-term loans	747,807	-
Other current liabilities	123,053	100,509
	<u>8,527,011</u>	<u>13,042,781</u>
Long-term Liabilities		
Long-term loans	2,243,420	2,991,054
	<u>2,243,420</u>	<u>2,991,054</u>
Other Liabilities	72,065	116,668
Total Liabilities	<u>10,842,496</u>	<u>16,150,503</u>
Stockholders' Equity		
Capital stock	31,525,899	30,746,975
Capital reserve		
Additional paid-in capital	14,456,352	14,456,352
Premium arising from merger	1,951,563	1,951,563
Other	412,296	250,246
Retained earnings		
Legal reserve	5,089,066	3,340,131
Unappropriated earnings	6,715,220	19,514,321
Unrealized gain (loss) on available-for-sale financial assets	385,578	( 43,698)
Cumulative translation adjustments	405,119	4,242
Treasury stock	( 794,184)	( 794,184)
Total Stockholders' Equity	<u>60,146,909</u>	<u>69,425,948</u>
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<u>\$ 70,989,405</u>	<u>\$ 85,576,451</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,			
	2009		2008	
Operating Revenues				
Sales	\$	9,496,907	\$	14,995,888
Sales allowances	(	293,571)	(	64,666)
Net operating revenues		9,203,336		14,931,222
Cost of Goods Sold	(	8,324,664)	(	11,846,459)
Gross Profit		878,672		3,084,763
Realized Intercompany Profit		5		-
Realized Gross Profit		878,677		3,084,763
Operating Expenses				
Selling expenses	(	107,115)	(	227,024)
General and administrative expenses	(	344,682)	(	319,429)
Research and development expenses	(	236,658)	(	355,551)
	(	688,455)	(	902,004)
Operating Income		190,222		2,182,759
Non-operating Income and Gain				
Interest income		21,354		95,765
Investment income recognized under the equity method		-		16,262
Foreign currency exchange gain		175,240		-
Others		50,482		38,696
		247,076		150,723
Non-operating Expenses and Losses				
Interest expenses	(	15,482)	(	15,655)
Investment loss recognized under the equity method	(	97,334)		-
Foreign currency exchange loss		-	(	315,590)
Others	(	7,387)	(	19,274)
	(	120,203)	(	350,519)
Income from Continuing Operations before Income Tax		317,095		1,982,963
Income Tax Expense	(	55,310)	(	230,007)
Net Income	\$	261,785	\$	1,752,956
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 0.10	\$ 0.08	\$ 0.64	\$ 0.56
Diluted Earnings Per Share (in dollars)				
Net income	\$ 0.10	\$ 0.08	\$ 0.64	\$ 0.56
Pro forma information as if the stock of the Company held by subsidiary was not treated as treasury stock:				
Net income	\$ 317,095	\$ 261,785	\$ 1,982,963	\$ 1,752,956
Basic Earnings Per Share (in dollars)	\$ 0.10	\$ 0.08	\$ 0.63	\$ 0.56
Diluted Earnings Per Share (in dollars)	\$ 0.10	\$ 0.08	\$ 0.63	\$ 0.56



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,	
	2009	2008
Cash flows from operating activities		
Net income	\$ 261,785	\$ 1,752,956
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	2,087,520	2,017,868
Amortization	140,146	137,595
(Recovery of) provision for bad debt expense	( 976)	13,513
Provision for sales allowance	152,825	10,671
Provision for (recovery of) loss on obsolescence and decline in market value of inventories	30,467 (	12,501)
Gain on disposal of investments	( 5,871)	-
Long-term investment loss (income) under the equity method	97,334 (	16,262)
Realized intercompany profit	( 5)	-
Gain on disposal of property, plant and equipment	( 2,123) (	7,671)
Provision for loss on idle assets	552	13,392
Amortization of discount on long-term notes	( 6,192) (	4,817)
(Increase) decrease in assets:		
Notes receivable	19,934	64,594
Accounts receivable	( 350,374)	1,619,030
Other financial assets, current	31,205 (	30,007)
Inventories	195,753	256,015
Deferred income tax assets	21,738	38,991
Other current assets	149,181	71,873
Increase (decrease) in liabilities:		
Notes payable	( 615) (	769)
Accounts payable	( 796,319)	422,548
Income tax payable	22,993	181,895
Accrued expenses	( 828,597) (	373,496)
Other payables	( 233,764) (	63,004)
Other current liabilities	12,201	( 12,675)
Net cash provided by operating activities	998,798	6,079,739

(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,	
	2009	2008
Cash flows from investing activities		
Increase of long-term investment under equity method	\$ -	(\$ 19,032)
Acquisition of property, plant and equipment	( 403,680)	( 2,776,026)
Proceeds from disposal of property, plant and equipment	32,980	18,827
Payment for refundable deposits	( 144)	-
Payment for deferred charges	( 26,660)	( 114,416)
Net cash used in investing activities	( 397,504)	( 2,890,647)
Cash flows from financing activities		
Payment for deposit-in	( 19,054)	( 29,192)
Proceeds from the exercise of employee stock option	-	7,395
Net cash used in financing activities	( 19,054)	( 21,797)
Net increase in cash	582,240	3,167,295
Cash at the beginning of the period	17,866,238	21,128,754
Cash at the end of the period	<u>\$ 18,448,478</u>	<u>\$ 24,296,049</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 21,675</u>	<u>\$ 20,472</u>
Cash paid for income tax	<u>\$ 10,579</u>	<u>\$ 9,121</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 174,751	\$ 3,442,834
Add: Payable at the beginning of the period	505,280	1,379,775
Less: Payable at the end of the period	( 276,351)	( 2,046,583)
Cash paid	<u>\$ 403,680</u>	<u>\$ 2,776,026</u>