

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

	March 31,	
	2009	2008
ASSETS		
Current Assets		
Cash and cash equivalent	\$ 19,426,966	\$ 25,530,896
Notes receivable, net	26,239	52,028
Accounts receivable, net	7,414,843	9,432,055
Other financial assets, current	404,528	709,893
Inventories	2,055,985	3,185,166
Deferred income tax assets, current	445,841	801,443
Other current assets - other	542,462	555,523
	<u>30,316,864</u>	<u>40,267,004</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	1,474,262	3,668,926
Financial assets carried at cost, noncurrent	322,036	719,055
	<u>1,796,298</u>	<u>4,387,981</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,892,083
Buildings	11,484,713	10,056,376
Machinery and equipment	52,495,406	52,249,782
Utility equipment	1,252,341	1,072,244
Furniture and fixtures	815,977	817,176
Other equipment	2,343,651	2,081,478
	71,295,280	69,169,139
Less: Accumulated depreciation	(34,780,942)	(32,309,828)
Construction in progress and prepayments for equipment	349,183	3,159,403
	<u>36,863,521</u>	<u>40,018,714</u>
Other Assets		
Refundable deposits	9,268	10,577
Deferred charges	617,648	743,796
Deferred income tax asset, noncurrent	2,006,638	955,404
Other assets - other	255,367	207,101
	<u>2,888,921</u>	<u>1,916,878</u>
<u>TOTAL ASSETS</u>	<u>\$ 71,865,604</u>	<u>\$ 86,590,577</u>

(Continued)

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

	March 31,	
	2009	2008
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans	\$ 525,007	\$ 426,630
Notes payable	40	-
Accounts payable	4,030,406	6,745,187
Income tax payable	845,104	1,683,552
Accrued expenses	2,344,808	1,926,904
Other payables	692,783	3,096,863
Current portion of long-term loans	747,807	-
Other current liabilities	238,653	171,591
	<u>9,424,608</u>	<u>14,050,727</u>
Long-term Liabilities		
Long-term loans	<u>2,243,420</u>	<u>2,991,054</u>
Other Liabilities	<u>50,667</u>	<u>122,848</u>
Total Liabilities	<u>11,718,695</u>	<u>17,164,629</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>
Commitments and Contingencies		
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 71,865,604</u>	<u>\$ 86,590,577</u>

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

	For the three months ended March 31,			
	2009		2008	
Operating Revenues				
Sales	\$	9,914,293	\$	15,414,578
Sales allowances	(295,008)	(64,666)
Net operating revenues		9,619,285		15,349,912
Cost of Goods Sold	(8,769,923)	(12,231,073)
Gross Profit		849,362		3,118,839
Operating Expenses				
Selling expenses	(90,896)	(150,553)
General and administrative expenses	(415,868)	(414,513)
Research and development expenses	(240,373)	(355,551)
	(747,137)	(920,617)
Operating Income		102,225		2,198,222
Non-operating Income and Gain				
Interest income		23,505		102,245
Foreign currency exchange gain		177,083		-
Others		46,596		50,324
		247,184		152,569
Non-operating Expenses and Losses				
Interest expenses	(19,713)	(23,961)
Foreign currency exchange loss		-	(322,473)
Others	(12,267)	(21,394)
	(31,980)	(367,828)
Income from Continuing Operations before Income Tax		317,429		1,982,963
Income Tax Expense	(55,644)	(230,007)
Consolidated Net Income	\$	261,785	\$	1,752,956
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Consolidated Net income	\$ 0.10	\$ 0.08	\$ 0.64	\$ 0.56
Diluted Earnings Per Share (in dollars)				
Consolidated Net income	\$ 0.10	\$ 0.08	\$ 0.64	\$ 0.56

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

	<u>For the three months ended March 31,</u>	
	<u>2009</u>	<u>2008</u>
Cash flows from operating activities		
Consolidated net income	\$ 261,785	\$ 1,752,956
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	2,222,989	2,101,483
Amortization	142,328	139,489
(Recovery of) provision for bad debt expense	(1,609)	13,049
Provision for sales allowance	152,825	10,671
Provision for (recovery of) loss on obsolescence and decline in market value of inventories	30,759 (10,093)
Gain on disposal of investments	(5,871)	-
Gain on disposal of property, plant and equipment	(710) (7,659)
Provision for loss on idle assets	4,599	15,031
Amortization of discount on long-term notes	(6,192) (4,817)
(Increase) decrease in assets:		
Notes receivable	19,934	64,594
Accounts receivable	(258,728)	1,789,448
Other financial assets, current	72,033 (21,932)
Inventories	302,814	280,335
Deferred income tax assets	21,738	38,991
Other current assets	155,314	70,477
Increase (decrease) in liabilities:		
Notes payable	(615) (769)
Accounts payable	(811,055)	323,011
Income tax payable	23,226	181,895
Accrued expenses	(846,636) (504,544)
Other payables	(299,027) (84,932)
Other current liabilities	72,229	30,677
Other liabilities	(223)	118
Net cash provided by operating activities	<u>1,251,907</u>	<u>6,177,479</u>

(Continued)

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	<u>For the three months ended March 31,</u>	
	<u>2009</u>	<u>2008</u>
Cash flows from investing activities		
Acquisition of property, plant and equipment	(\$ 479,454)	(\$ 3,023,937)
Proceeds from disposal of property, plant and equipment	1,208	18,830
Payment for deferred charges	(29,918)	(115,502)
Receipt of (payment for) refundable deposits	812	(167)
Net cash used in investing activities	<u>(507,352)</u>	<u>(3,120,776)</u>
Cash flows from financing activities		
Proceeds from short-term loans	525,593	-
Repayment of short-term loans	(677,885)	(89,053)
Payment for deposit-in	(24,009)	(29,171)
Proceeds from the exercise of employee stock option	-	7,395
Net cash used in financing activities	<u>(176,301)</u>	<u>(110,829)</u>
Effect on foreign currency exchange	17,747	(39,636)
Net increase in cash and cash equivalent	586,001	2,906,238
Cash at the beginning of the period	18,840,965	22,624,658
Cash and cash equivalent at the end of the period	<u>\$ 19,426,966</u>	<u>\$ 25,530,896</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 24,887</u>	<u>\$ 29,038</u>
Cash paid for income tax	<u>\$ 13,965</u>	<u>\$ 9,121</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 214,165	\$ 3,574,340
Add: Payable at the beginning of the period	642,928	1,716,511
Less: Payable at the end of the period	<u>(377,639)</u>	<u>(2,266,914)</u>
Cash paid	<u>\$ 479,454</u>	<u>\$ 3,023,937</u>