

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

	June 30,	
	2009	2008
ASSETS		
Current Assets		
Cash	\$ 19,122,744	\$ 24,078,606
Notes receivable, net	29,730	53,767
Accounts receivable, net	10,305,740	11,018,765
Other financial assets, current	531,480	627,831
Inventories	2,372,592	2,929,481
Deferred income tax assets, current	380,229	851,941
Other current assets - other	503,447	515,558
	<u>33,245,962</u>	<u>40,075,949</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	1,799,895	2,740,424
Long-term investments under equity method	4,402,681	4,227,691
	<u>6,202,576</u>	<u>6,968,115</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,892,083
Buildings	10,570,193	10,060,998
Machinery and equipment	48,797,349	50,873,049
Utility equipment	762,875	750,197
Furniture and fixtures	686,963	766,279
Other equipment	2,306,531	2,082,372
	66,027,103	67,424,978
Less: Accumulated depreciation	(34,027,268)	(32,313,818)
Construction in progress and prepayments for equipment	530,453	3,127,419
	<u>32,530,288</u>	<u>38,238,579</u>
Other Assets		
Refundable deposits	9,306	8,761
Deferred charges	534,069	752,410
Deferred income tax assets, noncurrent	1,771,600	873,471
Other assets - other	73,233	97,353
	<u>2,388,208</u>	<u>1,731,995</u>
<u>TOTAL ASSETS</u>	<u>\$ 74,367,034</u>	<u>\$ 87,014,638</u>

(Continued)

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

	June 30,	
	2009	2008
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Notes payable	\$ 20,000	\$ 68
Accounts payable	6,698,516	7,276,363
Income tax payable	226,200	388,762
Accrued expenses	2,474,058	2,434,954
Other payables	6,778,775	17,610,795
Other financial liabilities, current	1,569,569	77,284
Other current liabilities	43,752	39,994
	<u>17,810,870</u>	<u>27,828,220</u>
Long-term Liabilities		
Long-term loans	-	2,986,237
Other Liabilities	<u>82,691</u>	<u>97,952</u>
Total Liabilities	<u>17,893,561</u>	<u>30,912,409</u>
Stockholders' Equity		
Capital stock	31,525,899	30,746,975
Stock dividends to be distributed	-	778,924
Capital reserve		
Additional paid-in capital	14,456,352	14,456,352
Premium arising from merger	1,951,563	1,951,563
Other	477,508	411,661
Retained earnings		
Legal reserve	5,720,419	5,089,066
Unappropriated earnings	2,073,510	4,300,752
Unrealized gain (loss) on available-for-sale financial assets	763,934	(893,517)
Cumulative translation adjustments	298,472	54,637
Treasury stock	(794,184)	(794,184)
Total Stockholders' Equity	<u>56,473,473</u>	<u>56,102,229</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 74,367,034</u>	<u>\$ 87,014,638</u>

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

	For the six months ended June 30,	
	2009	2008
Operating Revenues		
Sales	\$ 23,910,659	\$ 30,922,460
Sales allowances	(570,535)	(138,854)
Net operating revenues	23,340,124	30,783,606
Cost of Goods Sold	(19,534,549)	(24,429,000)
Gross Profit	3,805,575	6,354,606
Unrealized Intercompany Profit	(3)	(2)
Realized Intercompany Profit	5	-
Realized Gross Profit	3,805,577	6,354,604
Operating Expenses		
Selling expenses	(259,335)	(438,160)
General and administrative expenses	(625,965)	(658,644)
Research and development expenses	(530,636)	(700,878)
	(1,415,936)	(1,797,682)
Operating Income	2,389,641	4,556,922
Non-operating Income and Gain		
Interest income	31,713	197,622
Investment income recognized under the equity method	-	42,130
Others	166,708	181,366
	198,421	421,118
Non-operating Expenses and Losses		
Interest expenses	(30,277)	(31,310)
Investment loss recognized under the equity method	(9,975)	-
Others	(80,505)	(273,300)
	(120,757)	(304,610)
Income from Continuing Operations before Income Tax	2,467,305	4,673,430
Income Tax Expense	(541,215)	(512,584)
Net Income	\$ 1,926,090	\$ 4,160,846

	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)	\$ 0.79	\$ 0.62	\$ 1.50	\$ 1.34
Diluted Earnings Per Share (in dollars)	\$ 0.79	\$ 0.62	\$ 1.49	\$ 1.33

Pro forma information as if the stock of the Company held by subsidiary was not treated as treasury stock:

Net income	\$ 2,532,517	\$ 1,991,302	\$ 4,834,845	\$ 4,322,261
Basic Earnings Per Share (in dollars)	\$ 0.80	\$ 0.63	\$ 1.53	\$ 1.37
Diluted Earnings Per Share (in dollars)	\$ 0.80	\$ 0.63	\$ 1.53	\$ 1.37

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2009 AND 2008
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Stock Dividends to be Distributed	Capital Reserve	Retained Earnings Legal 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	\$ 84,926	(\$ 37,613)	(\$ 794,184)	\$ 68,908,154
Appropriations of prior year's earnings:										
Legal reserve	-	-	-	1,748,935	(1,748,935)	-	-	-	-	-
Remuneration to directors and supervisors	-	-	-	-	(157,404)	-	-	-	-	(157,404)
Employees' cash bonus	-	-	-	-	(1,100,058)	-	-	-	-	(1,100,058)
Employees' stock bonus	-	471,454	-	-	(471,454)	-	-	-	-	-
Cash dividends	-	-	-	-	(13,836,139)	-	-	-	-	(13,836,139)
Stock dividends	-	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 adjustments	-	-	-	-	-	-	(30,289)	-	-	(30,289)
Unrealized loss on available-for-sale financial assets	-	-	-	-	-	(2,054,176)	-	-	-	(2,054,176)
Cash dividends from treasury stock held by subsidiary	-	-	161,415	-	-	-	-	-	-	161,415
Reversal of net loss not recognized as pension cost	-	-	-	-	-	-	-	37,613	-	37,613
Net income	-	-	-	-	4,160,846	-	-	-	-	4,160,846
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>\$ 4,300,752</u>	<u>(\$ 893,517)</u>	<u>\$ 54,637</u>	<u>\$ -</u>	<u>(\$ 794,184)</u>	<u>\$ 56,102,229</u>

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SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY(CONTINUED)
FOR THE SIX MONTHS ENDED JUNE 30, 2009 AND 2008
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Stock Dividends to be Distributed	Capital Reserve	Retained Earnings		Unrealized Gain (Loss) on Available-for-sale Financial Assets	Cumulative Translation Adjustments	Net Loss Not Recognized as Pension Cost	Treasury Stock	Total
				Legal Reserve	Unappropriated Earnings					
Balance at January 1, 2009	\$ 31,525,899	\$ -	\$ 16,820,211	\$ 5,089,066	\$ 6,453,435	\$ -	\$ 296,866	(\$ 77,172)	(\$ 794,184)	\$ 59,314,121
Appropriations of prior year's earnings: (Note)										
Legal reserve	-	-	-	631,353	(631,353)	-	-	-	-	-
Cash dividends	-	-	-	-	(5,674,662)	-	-	-	-	(5,674,662)
Long-term investment adjustment for investee company's cumulative translation adjustments	-	-	-	-	-	-	1,606	-	-	1,606
Unrealized gain on available-for-sale financial assets	-	-	-	-	-	763,934	-	-	-	763,934
Cash dividends from treasury stock held by subsidiary	-	-	65,212	-	-	-	-	-	-	65,212
Reversal of net loss not recognized as pension cost	-	-	-	-	-	-	-	77,172	-	77,172
Net income	-	-	-	-	1,926,090	-	-	-	-	1,926,090
Balance at June 30, 2009	<u>\$ 31,525,899</u>	<u>\$ -</u>	<u>\$ 16,885,423</u>	<u>\$ 5,720,419</u>	<u>\$ 2,073,510</u>	<u>\$ 763,934</u>	<u>\$ 298,472</u>	<u>\$ -</u>	<u>(\$ 794,184)</u>	<u>\$ 56,473,473</u>

Note: The directors' and supervisors' remunerations and employees' bonus amounted to \$56,822 thousand and \$630,518 thousand, respectively, have been deducted from the statements of income.

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

	For the six months ended June 30,	
	2009	2008
Cash flows from operating activities		
Net income	\$ 1,926,090	\$ 4,160,846
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,066,004	4,090,899
Amortization	269,413	281,200
Provision for bad debt expense	2,591	27,285
Provision for (reversal of) sales allowance	160,579	(8,097)
Provision for loss on obsolescence and decline in market value of inventories	23,839	482
Gain on disposal of investments	(5,871)	-
Long-term investment loss (income) under the equity method	9,975	(42,130)
(Realized) unrealized intercompany profit	(2)	2
Gain on disposal of property, plant and equipment	(5,397)	(33,113)
Provision for loss on idle assets	17,619	19,436
Amortization of discount on long-term notes	2,581	(9,634)
(Increase) decrease in assets:		
Notes receivable	16,443	62,855
Accounts receivable	(3,676,443)	(237,897)
Other financial assets, current	(4,229)	31,381
Inventories	(203,413)	313,256
Deferred income tax assets	295,273	68,269
Other current assets - other	154,639	69,614
Increase (decrease) in liabilities:		
Notes payable	19,345	(701)
Accounts payable	2,009,597	1,155,560
Income tax payable	(590,438)	(1,088,530)
Accrued expenses	(673,753)	152,225
Other payables	72,241	(103,968)
Other financial liabilities, current	15,407	25,569
Other current liabilities	(12,938)	(21,475)
Net cash provided by operating activities	<u>3,889,152</u>	<u>8,913,334</u>

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

	For the six months ended June 30,	
	2009	2008
Cash flows from investing activities		
(Increase) decrease in security deposits	(\$ 30,000)	\$ 500
Increase of long-term investment under equity method	(331,100)	(19,032)
Proceeds from liquidation of long-term investment	5,871	-
Acquisition of property, plant and equipment	(731,343)	(5,535,821)
Proceeds from disposal of property, plant and equipment	79,813	72,978
(Payment for) receipt of refundable deposits	(614)	581
Payment for deferred charges	(99,868)	(284,601)
Net cash used in investing activities	(1,107,241)	(5,765,395)
Cash flows from financing activities		
Repayment of long-term loans	(3,000,000)	-
Refund of (payment for) deposit-in	1,474,595	(48,078)
Proceeds from the exercise of employee stock option	-	7,395
Remuneration to directors and supervisors	-	(157,404)
Net cash used in financing activities	(1,525,405)	(198,087)
Net increase in cash	1,256,506	2,949,852
Cash at the beginning of the period	17,866,238	21,128,754
Cash at the end of the period	<u>\$ 19,122,744</u>	<u>\$ 24,078,606</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 27,696</u>	<u>\$ 40,944</u>
Cash paid for income tax	<u>\$ 836,381</u>	<u>\$ 1,532,845</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 695,856	\$ 6,087,690
Add: Payable at the beginning of the period	505,280	1,379,775
Less: Payable at the end of the period	(469,793)	(1,931,644)
Cash paid	<u>\$ 731,343</u>	<u>\$ 5,535,821</u>
Non-cash financing activities:		
Employees' cash bonuses and stockholders' cash dividends	\$ 5,674,662	\$ 14,936,197
Less: Payable for employees' cash bonuses and stockholders' cash dividends	(5,674,662)	(14,936,197)
Cash paid	<u>\$ -</u>	<u>\$ -</u>