

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

	June 30,	
	2009	2008
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalent	\$ 20,030,910	\$ 24,983,027
Notes receivable, net	44,118	53,767
Accounts receivable, net	10,891,638	11,371,763
Other financial assets, current	398,335	638,823
Inventories	2,530,772	3,146,914
Deferred income tax assets, current	381,883	853,483
Other current assets - other	539,475	560,973
	<u>34,817,131</u>	<u>41,608,750</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	1,876,906	2,819,108
Financial assets carried at cost, noncurrent	322,036	719,055
	<u>2,198,942</u>	<u>3,538,163</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,892,083
Buildings	11,484,610	10,883,289
Machinery and equipment	51,423,648	52,825,990
Utility equipment	1,194,137	1,092,660
Furniture and fixtures	754,507	829,816
Other equipment	2,341,383	2,109,388
	<u>70,101,477</u>	<u>70,633,226</u>
Less: Accumulated depreciation	( 35,476,176)	( 33,197,652)
Construction in progress and prepayments for equipment	629,381	3,356,073
	<u>35,254,682</u>	<u>40,791,647</u>
Other Assets		
Refundable deposits	9,655	9,350
Deferred charges	566,119	773,637
Deferred income tax assets, noncurrent	1,772,681	874,082
Other assets - other	174,702	193,544
	<u>2,523,157</u>	<u>1,850,613</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 74,793,912</u></b>	<b><u>\$ 87,789,173</u></b>

(Continued)

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

	June 30,	
	2009	2008
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Short-term loans	\$ 55,702	\$ 291,222
Notes payable	20,000	68
Accounts payable	6,977,952	7,540,111
Income tax payable	227,355	395,702
Accrued expenses	2,504,855	2,467,051
Other payables	6,795,780	17,722,856
Other financial liabilities, current	1,569,569	77,284
Other current liabilities	125,188	102,644
	<u>18,276,401</u>	<u>28,596,938</u>
Long-term Liabilities		
Long-term loans	-	2,986,237
Other Liabilities	44,038	103,769
Total Liabilities	<u>18,320,439</u>	<u>31,686,944</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>
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b><u>\$ 74,793,912</u></b>	<b><u>\$ 87,789,173</u></b>

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

	For the six months ended June 30,			
	2009		2008	
Operating Revenues				
Sales	\$	24,878,029	\$	31,795,885
Sales allowances	(	577,764)	(	145,790)
Net operating revenues		24,300,265		31,650,095
Cost of Goods Sold	(	20,428,704)	(	25,239,973)
Gross Profit		3,871,561		6,410,122
Operating Expenses				
Selling expenses	(	198,556)	(	292,267)
General and administrative expenses	(	759,233)	(	848,326)
Research and development expenses	(	538,505)	(	700,878)
	(	1,496,294)	(	1,841,471)
Operating Income		2,375,267		4,568,651
Non-operating Income and Gain				
Interest income		34,675		210,446
Others		180,488		219,557
		215,163		430,003
Non-operating Expenses and Losses				
Interest expenses	(	36,124)	(	44,910)
Others	(	85,912)	(	275,891)
	(	122,036)	(	320,801)
Income from Continuing Operations before Income Tax		2,468,394		4,677,853
Income Tax Expense	(	542,304)	(	517,007)
Consolidated Net Income	\$	1,926,090	\$	4,160,846
Attributable to:				
Consolidated 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	\$ 1.50	\$ 1.33

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

	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, 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
Consolidated 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>

(Continued)

**SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES**  
**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)**  
**(UNAUDITED)**

	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, 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
Consolidated 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 consolidated statements of income.

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

	For the six months ended June 30,	
	2009	2008
Cash flows from operating activities		
Consolidated net income	\$ 1,926,090	\$ 4,160,846
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,333,535	4,275,819
Amortization	274,244	285,058
Provision for bad debt expense	6,317	26,662
Provision for (reversal of) sales allowance	160,579	( 8,097)
Provision for loss on obsolescence and decline in market value of inventories	24,789	3,899
Gain on disposal of investments	( 5,871)	-
Gain on disposal of property, plant and equipment	( 6,075)	( 33,098)
Provision for loss on idle assets	21,357	21,116
Amortization of discount on long-term notes	2,581	( 9,634)
(Increase) decrease in assets:		
Notes receivable	2,062	62,855
Accounts receivable	( 3,767,207)	( 165,569)
Other financial assets, current	95,839	79,044
Inventories	( 172,288)	309,019
Deferred income tax assets	295,273	68,269
Other current assets - other	157,028	65,342
Increase (decrease) in liabilities:		
Notes payable	19,345	( 701)
Accounts payable	2,141,638	1,111,597
Income tax payable	( 594,523)	( 1,105,954)
Accrued expenses	( 680,112)	39,408
Other payables	9,248	( 129,333)
Other financial liabilities, current	15,407	25,569
Other current liabilities	14,709	12,989
Other liabilities	( 428)	( 83)
Net cash provided by operating activities	4,273,537	9,095,023

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

	For the six months ended June 30,	
	2009	2008
Cash flows from investing activities		
(Increase) decrease in security deposits	(\$ 30,000)	\$ 500
Proceeds from liquidation of long-term investment	5,871	-
Acquisition of property, plant and equipment	( 822,630)	( 6,043,637)
Proceeds from disposal of property, plant and equipment	6,854	48,000
Payment for deferred charges	( 107,119)	( 289,047)
Receipt of refundable deposits	380	1,074
Net cash used in investing activities	( 946,644)	( 6,283,110)
Cash flows from financing activities		
Proceeds from short-term loans	951,331	-
Repayment of short-term loans	( 1,551,203)	( 235,372)
Repayment of long-term loans	( 3,000,000)	-
Proceeds from (refund of) deposit-in	1,469,799	( 48,056)
Proceeds from the exercise of employee stock option	-	7,395
Remuneration to directors and supervisors	-	( 157,404)
Net cash used in financing activities	( 2,130,073)	( 433,437)
Effect on foreign currency exchange	( 6,875)	( 20,107)
Net increase in cash and cash equivalent	1,189,945	2,358,369
Cash at the beginning of the period	18,840,965	22,624,658
Cash and cash equivalent at the end of the period	<u>\$ 20,030,910</u>	<u>\$ 24,983,027</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 33,375</u>	<u>\$ 57,185</u>
Cash paid for income tax	<u>\$ 841,283</u>	<u>\$ 1,533,464</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 742,898	\$ 6,483,460
Add : Payable at the beginning of the period	642,928	1,716,511
Less : Payable at the end of the period	( 563,196)	( 2,156,334)
Cash paid	<u>\$ 822,630</u>	<u>\$ 6,043,637</u>
Non-cash financing activities		
Employees' cash bonuses and stockholders' cash dividends	\$ 5,609,450	\$ 14,774,782
Less: Payable for employees' cash bonuses and stockholders' cash dividends	( 5,609,450)	( 14,774,782)
Cash paid	<u>\$ -</u>	<u>\$ -</u>