

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

	September 30,	
	2009	2008
ASSETS		
Current Assets		
Cash	\$ 17,426,995	\$ 13,511,631
Notes receivable, net	38,009	56,818
Accounts receivable, net	11,579,166	11,641,723
Other financial assets, current	586,440	700,772
Inventories	2,844,019	2,854,984
Deferred income tax assets, current	820,565	973,928
Other current assets - other	641,708	503,000
	<u>33,936,902</u>	<u>30,242,856</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	3,077,611	2,090,081
Financial assets carried at cost, noncurrent	322,036	682,282
Long-term investments under equity method	3,558,564	3,107,038
	<u>6,958,211</u>	<u>5,879,401</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,892,083
Buildings	10,520,513	10,493,348
Machinery and equipment	49,078,208	52,430,721
Utility equipment	753,019	804,225
Furniture and fixtures	689,758	760,198
Other equipment	2,231,330	2,246,671
	<u>66,176,020</u>	<u>69,627,246</u>
Less: Accumulated depreciation	(35,327,748)	(33,385,427)
Construction in progress and prepayments for equipment	1,537,068	1,599,477
	<u>32,385,340</u>	<u>37,841,296</u>
Other Assets		
Refundable deposits	7,106	8,661
Deferred charges	481,301	723,911
Deferred income tax assets, noncurrent	1,125,324	788,833
Other assets - other	70,416	95,810
	<u>1,684,147</u>	<u>1,617,215</u>
<u>TOTAL ASSETS</u>	<u>\$ 74,964,600</u>	<u>\$ 75,580,768</u>

(Continued)

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

	September 30,	
	2009	2008
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Notes payable	\$ -	\$ 63
Accounts payable	7,857,831	7,695,105
Income tax payable	582,271	716,871
Accrued expenses	2,858,054	3,142,760
Other payables	2,421,755	2,097,490
Other financial liabilities, current	968,300	58,297
Other current liabilities	30,592	58,388
	<u>14,718,803</u>	<u>13,768,974</u>
Long-term Liabilities		
Long-term loans	-	2,981,592
Other Liabilities	97,558	81,985
Total Liabilities	<u>14,816,361</u>	<u>16,832,551</u>
Stockholders' Equity		
Capital stock	31,163,611	31,525,899
Capital reserve		
Additional paid-in capital	14,290,224	14,456,352
Premium arising from merger	1,929,136	1,951,563
Other	234,166	411,661
Retained earnings		
Legal reserve	5,720,419	5,089,066
Unappropriated earnings	4,634,637	7,487,015
Unrealized gain (loss) on available-for-sale financial assets	1,946,208	(1,622,544)
Cumulative translation adjustments	229,838	243,389
Treasury stock	-	(794,184)
Total Stockholders' Equity	<u>60,148,239</u>	<u>58,748,217</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 74,964,600</u>	<u>\$ 75,580,768</u>

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

	For the nine months ended September 30,			
	2009		2008	
Operating Revenues				
Sales	\$	40,936,061	\$	48,403,064
Sales allowances	(863,234)	(377,419)
Net operating revenues		40,072,827		48,025,645
Cost of Goods Sold	(32,390,175)	(37,620,500)
Gross Profit		7,682,652		10,405,145
Unrealized Intercompany Profit	(28)		-
Realized Gross Profit		7,682,624		10,405,145
Operating Expenses				
Selling expenses	(452,948)	(690,161)
General and administrative expenses	(918,376)	(1,009,955)
Research and development expenses	(873,505)	(1,041,229)
	(2,244,829)	(2,741,345)
Operating Income		5,437,795		7,663,800
Non-operating Income and Gain				
Interest income		39,497		291,520
Investment income recognized under the equity method		126,781		33,278
Others		194,628		324,597
		360,906		649,395
Non-operating Expenses and Losses				
Interest expenses	(30,277)	(47,137)
Others	(196,102)	(105,491)
	(226,379)	(152,628)
Income from Continuing Operations before Income Tax		5,572,322		8,160,567
Income Tax Expense	(1,085,105)	(813,458)
Net Income	\$	4,487,217	\$	7,347,109
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)	\$ 1.79	\$ 1.44	\$ 2.62	\$ 2.36
Diluted Earnings Per Share (in dollars)	\$ 1.78	\$ 1.44	\$ 2.60	\$ 2.34

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

	For the nine months ended September 30,	
	2009	2008
Cash flows from operating activities		
Net income	\$ 4,487,217	\$ 7,347,109
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,981,846	6,255,794
Amortization	387,154	430,288
Provision for bad debt expense	11,839	41,701
Provision for sales allowance	273,428	165,166
Provision for loss on obsolescence and decline in market value of inventories	23,464	5,446
Gain on disposal of investments	(5,871)	-
Long-term investment income under the equity method	(126,781)	(33,278)
Investment loss	-	36,773
Unrealized intercompany profit	28	-
Gain on disposal of property, plant and equipment	(10,010)	(40,831)
Provision for loss on idle assets	44,630	35,385
Amortization of discount on long-term notes	2,581	(14,279)
(Increase) decrease in assets:		
Notes receivable	8,164	59,804
Accounts receivable	(5,071,857)	(1,048,534)
Other financial assets, current	(88,999)	(15,492)
Inventories	(674,465)	382,790
Deferred income tax assets	482,782	30,920
Other current assets - other	16,378	82,172
Increase (decrease) in liabilities:		
Notes payable	(655)	(706)
Accounts payable	3,168,912	1,574,302
Income tax payable	(239,607)	(784,785)
Accrued expenses	(289,937)	859,846
Other payables	605,838	(71,615)
Other financial liabilities, current	14,138	6,582
Other current liabilities	(26,098)	(3,081)
Net cash provided by operating activities	<u>8,974,119</u>	<u>15,301,477</u>

(Continued)

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

	For the nine months ended September 30,	
	2009	2008
Cash flows from investing activities		
Increase in security deposits	\$ -	(\$ 19,500)
Increase of long-term investment under equity method	(331,100)	(323,332)
Proceeds from liquidation of long-term investment	5,871	-
Acquisition of property, plant and equipment	(1,801,380)	(7,939,486)
Proceeds from disposal of property, plant and equipment	155,421	95,490
Receipt of refundable deposits	1,586	681
Payment for deferred charges	(162,025)	(404,522)
Net cash used in investing activities	(2,131,627)	(8,590,669)
Cash flows from financing activities		
Repayment of long-term loans	(3,000,000)	-
Receipt of (refund of) deposit-in	874,595	(67,287)
Proceeds from the exercise of employee stock option	-	7,395
Remuneration to directors and supervisors	-	(157,404)
Payment of employees' bonuses and stockholders' dividends	(5,609,430)	(14,774,769)
Net cash used in financing activities	(7,734,835)	(14,992,065)
Net decrease in cash	(892,343)	(8,281,257)
Cash at the beginning of the period	18,319,338	21,792,888
Cash at the end of the period	<u>\$ 17,426,995</u>	<u>\$ 13,511,631</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 27,696</u>	<u>\$ 61,416</u>
Cash paid for income tax	<u>\$ 843,036</u>	<u>\$ 1,567,323</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 2,549,918	\$ 7,881,886
Add: Payable at the beginning of the period	505,280	1,379,775
Less: Payable at the end of the period	(1,253,818)	(1,322,175)
Cash paid	<u>\$ 1,801,380</u>	<u>\$ 7,939,486</u>