

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

	September 30,	
	2009	2008
ASSETS		
Current Assets		
Cash and cash equivalent	\$ 17,816,498	\$ 14,263,125
Notes receivable, net	47,420	56,818
Accounts receivable, net	12,384,658	12,111,031
Other financial assets, current	346,696	687,152
Inventories	3,042,382	3,107,485
Deferred income tax assets, current	822,187	975,563
Other current assets - other	687,163	547,472
	<u>35,147,004</u>	<u>31,748,646</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
	<u>3,399,647</u>	<u>2,772,363</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,892,083
Buildings	11,419,467	11,407,043
Machinery and equipment	51,900,878	54,672,808
Utility equipment	1,176,128	1,218,195
Furniture and fixtures	755,432	828,855
Other equipment	2,265,839	2,277,752
	<u>70,420,936</u>	<u>73,296,736</u>
Less: Accumulated depreciation	(36,866,406)	(34,442,489)
Construction in progress and prepayments for equipment	1,799,445	1,716,066
	<u>35,353,975</u>	<u>40,570,313</u>
Other Assets		
Refundable deposits	7,448	9,118
Deferred charges	512,135	747,850
Deferred income tax assets, noncurrent	1,126,384	789,481
Other assets - other	169,471	195,157
	<u>1,815,438</u>	<u>1,741,606</u>
<u>TOTAL ASSETS</u>	<u>\$ 75,716,064</u>	<u>\$ 76,832,928</u>

(Continued)

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

	September 30,	
	2009	2008
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans	\$ 64,265	\$ 642,400
Notes payable	-	63
Accounts payable	8,153,692	8,030,422
Income tax payable	582,271	716,871
Accrued expenses	2,894,861	3,192,910
Other payables	2,758,793	2,250,686
Other financial liabilities, current	968,300	58,297
Other current liabilities	101,826	126,800
	<u>15,524,008</u>	<u>15,018,449</u>
Long-term Liabilities		
Long-term loans	-	2,981,592
Other Liabilities	43,817	84,670
Total Liabilities	<u>15,567,825</u>	<u>18,084,711</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><u>\$ 75,716,064</u></u>	<u><u>\$ 76,832,928</u></u>

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 nine months ended September 30,			
	2009		2008	
Operating Revenues				
Sales	\$	42,640,876	\$	49,842,951
Sales allowances	(874,137)	(384,937)
Net operating revenues		41,766,739		49,458,014
Cost of Goods Sold	(33,846,709)	(38,958,988)
Gross Profit		7,920,030		10,499,026
Operating Expenses				
Selling expenses	(327,880)	(519,605)
General and administrative expenses	(1,115,022)	(1,214,430)
Research and development expenses	(885,976)	(1,041,229)
	(2,328,878)	(2,775,264)
Operating Income		5,591,152		7,723,762
Non-operating Income and Gain				
Interest income		41,323		304,181
Others		188,774		310,378
		230,097		614,559
Non-operating Expenses and Losses				
Interest expenses	(36,260)	(67,168)
Others	(212,074)	(109,978)
	(248,334)	(177,146)
Income from Continuing Operations before Income Tax		5,572,915		8,161,175
Income Tax Expense	(1,085,698)	(814,066)
Consolidated Net Income	\$	4,487,217	\$	7,347,109
Attributable to:				
Consolidated 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. AND SUBSIDIARIES
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		
Consolidated net income	\$ 4,487,217	\$ 7,347,109
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	6,378,951	6,552,517
Amortization	394,448	436,343
Provision for bad debt expense	11,078	41,483
Provision for sales allowance	273,428	165,166
Provision for loss on obsolescence and decline in market value of inventories	24,624	8,602
Impairment loss	-	36,773
Gain on disposal of investments	(5,871)	-
Gain on disposal of property, plant and equipment	(8,302)	(40,633)
Provision for loss on idle assets	51,908	37,958
Amortization of discount on long-term notes	2,581	(14,279)
(Increase) decrease in assets:		
Notes receivable	(1,247)	59,804
Accounts receivable	(5,387,261)	(1,033,006)
Other financial assets, current	113,843	24,226
Inventories	(687,312)	357,881
Deferred income tax assets	482,782	30,920
Other current assets - other	8,612	81,556
Increase (decrease) in liabilities:		
Notes payable	(655)	(706)
Accounts payable	3,320,314	1,581,604
Income tax payable	(239,607)	(784,785)
Accrued expenses	(286,277)	748,258
Other payables	523,692	(105,401)
Other financial liabilities, current	14,138	6,582
Other current liabilities	(7,637)	35,285
Other liabilities	(607)	(344)
Net cash provided by operating activities	<u>9,462,840</u>	<u>15,572,913</u>

(Continued)

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
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)
Proceeds from liquidation of long-term investment	5,871	-
Acquisition of property, plant and equipment	(1,982,874)	(8,710,050)
Proceeds from disposal of property, plant and equipment	9,021	50,126
Payment for deferred charges	(170,449)	(412,002)
Receipt of refundable deposits	2,561	1,375
Net cash used in investing activities	(2,135,870)	(9,090,051)
Cash flows from financing activities		
Proceeds from short-term loans	981,561	674,090
Repayment of short-term loans	(1,560,477)	(593,047)
Repayment of long-term loans	(3,000,000)	-
Receipt of (refund of) deposit-in	869,890	(67,263)
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	(8,318,456)	(14,910,998)
Effect on foreign currency exchange	(32,981)	66,603
Net decrease in cash and cash equivalent	(1,024,467)	(8,361,533)
Cash at the beginning of the period	18,840,965	22,624,658
Cash and cash equivalent at the end of the period	<u>\$ 17,816,498</u>	<u>\$ 14,263,125</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 33,388</u>	<u>\$ 70,741</u>
Cash paid for income tax	<u>\$ 843,679</u>	<u>\$ 1,567,943</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 2,962,934	\$ 8,428,509
Add : Payable at the beginning of the period	642,928	1,716,511
Less : Payable at the end of the period	(1,622,988)	(1,434,970)
Cash paid	<u>\$ 1,982,874</u>	<u>\$ 8,710,050</u>