

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

	March 31,	
	2010	2009
ASSETS		
Current Assets		
Cash	\$ 20,251,223	\$ 18,902,721
Notes receivable, net	43,722	26,239
Accounts receivable, net	10,259,116	6,990,547
Other financial assets, current	728,542	472,488
Inventories	2,879,484	1,966,798
Deferred income tax assets, current	770,668	444,131
Other current assets - other	507,158	508,905
	<u>35,439,913</u>	<u>29,311,829</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	3,399,556	1,474,262
Financial assets carried at cost, noncurrent	315,394	322,036
Prepaid long-term investments	463,894	-
Long-term investments under equity method	4,120,766	3,177,893
	<u>8,299,610</u>	<u>4,974,191</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	12,136,749	10,540,727
Machinery and equipment	49,342,841	49,845,695
Utility equipment	639,045	807,779
Furniture and fixtures	679,677	743,087
Other equipment	2,237,042	2,309,355
	<u>67,938,546</u>	<u>67,149,835</u>
Less: Accumulated depreciation	(36,732,509)	(33,413,908)
Construction in progress and prepayments for equipment	3,022,124	221,356
	<u>34,228,161</u>	<u>33,957,283</u>
Other Assets		
Refundable deposits	6,915	8,836
Deferred charges	476,931	586,883
Deferred income tax asset, noncurrent	1,022,594	2,005,521
Other assets - other	151,703	150,514
	<u>1,658,143</u>	<u>2,751,754</u>
<u>TOTAL ASSETS</u>	<u><u>\$ 79,625,827</u></u>	<u><u>\$ 70,995,057</u></u>

(Continued)

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

	March 31,	
	2010	2009
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Notes payable	\$ -	\$ 40
Accounts payable	7,375,949	3,892,600
Income tax payable	997,622	845,104
Accrued expenses	3,200,724	2,319,394
Other payables	3,030,250	604,666
Current portion of long-term loans	-	747,807
Other current liabilities	617,032	123,052
	<u>15,221,577</u>	<u>8,532,663</u>
Long-term Liabilities		
Long-term loans	-	2,243,420
Other Liabilities	89,017	72,065
Total Liabilities	<u>15,310,594</u>	<u>10,848,148</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	412,296
Retained earnings		
Legal reserve	5,720,419	5,089,066
Unappropriated earnings	10,450,860	6,715,220
Unrealized gain on available-for-sale financial assets	339,720	385,578
Cumulative translation adjustments	187,097	405,119
Treasury stock	-	(794,184)
Total Stockholders' Equity	<u>64,315,233</u>	<u>60,146,909</u>
Commitments and Contingencies		
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 79,625,827</u>	<u>\$ 70,995,057</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 three months ended March 31,			
	2010		2009	
Operating Revenues				
Sales	\$	15,188,158	\$	9,496,907
Sales allowances	(136,493)	(293,571)
Net operating revenues		15,051,665		9,203,336
Cost of Goods Sold	(12,606,929)	(8,324,664)
Gross Profit		2,444,736		878,672
(Unrealized) Realized Intercompany Profit	(3)		5
Realized Gross Profit		2,444,733		878,677
Operating Expenses				
Selling expenses	(156,944)	(107,115)
General and administrative expenses	(286,006)	(344,682)
Research and development expenses	(323,627)	(236,658)
	(766,577)	(688,455)
Operating Income		1,678,156		190,222
Non-operating Income and Gain				
Interest income		7,444		22,324
Investment income recognized under the equity method		28,223		-
Others		84,198		225,722
		119,865		248,046
Non-operating Expenses and Losses				
Interest expenses		-	(15,482)
Investment loss recognized under the equity method		-	(98,072)
Others	(25,300)	(7,387)
	(25,300)	(120,941)
Income from Continuing Operations before Income Tax		1,772,721		317,327
Income Tax Expense	(259,110)	(55,542)
Net Income	\$	1,513,611	\$	261,785
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$ 0.57	\$ 0.49	\$ 0.10	\$ 0.08
Diluted Earnings Per Share (in dollars)				
Net income	\$ 0.56	\$ 0.48	\$ 0.10	\$ 0.08

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

	For the three months ended March 31,	
	2010	2009
Cash flows from operating activities		
Net income	\$ 1,513,611	\$ 261,785
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,956,084	2,087,520
Amortization	103,888	140,146
Recovery of bad debt expense	(16,679)	(976)
(Recovery of) provision for sales allowance	(157,258)	152,825
(Recovery of) provision for loss on obsolescence and decline in market value of inventories	(16,882)	30,467
Gain on liquidation of investment	-	(5,871)
Long-term investment (income) loss under the equity method	(28,223)	98,072
Unrealized (realized) intercompany profit	3	(5)
Gain on disposal of property, plant and equipment	(3,904)	(2,123)
Provision for loss on idle assets	2,969	552
Amortization of discount on long-term notes	-	(6,192)
(Increase) decrease in assets:		
Notes receivable	(3,820)	19,934
Accounts receivable	677,765	(350,374)
Other financial assets, current	(35,424)	31,377
Inventories	(126,682)	195,753
Deferred income tax assets	109,125	21,738
Other current assets - other	18,451	149,181
Increase (decrease) in liabilities:		
Notes payable	-	(615)
Accounts payable	(265,162)	(796,319)
Income tax payable	148,271	23,226
Accrued expenses	(247,851)	(828,597)
Other payables	(77,639)	(233,764)
Other current liabilities	67,160	12,201
Net cash provided by operating activities	<u>3,617,803</u>	<u>999,941</u>

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

	For the three months ended March 31,	
	2010	2009
Cash flows from investing activities		
Increase in security deposits	(\$ 8,100)	\$ -
Increase of long-term investment under equity method	(476,550)	-
Increase of prepaid long-term investments	(463,894)	-
Acquisition of property, plant and equipment	(1,805,169)	(403,680)
Proceeds from disposal of property, plant and equipment	6,932	32,980
Unearned receipts for disposal of property, plant and equipment	465,290	-
Receipt of (payment for) refundable deposits	992	(144)
Payment for deferred charges	(120,650)	(26,660)
Net cash used in investing activities	(2,401,149)	(397,504)
Cash flows from financing activities		
Receipt of (refund of) deposit-in	33	(19,054)
Net cash provided by (used in) financing activities	33	(19,054)
Net increase in cash	1,216,687	583,383
Cash at the beginning of the period	19,034,536	18,319,338
Cash at the end of the period	<u>\$ 20,251,223</u>	<u>\$ 18,902,721</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ -</u>	<u>\$ 21,675</u>
Cash paid for income tax	<u>\$ 1,714</u>	<u>\$ 10,579</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 2,833,393	\$ 174,751
Add: Payable at the beginning of the period	1,251,941	505,280
Less: Payable at the end of the period	(2,280,165)	(276,351)
Cash paid	<u>\$ 1,805,169</u>	<u>\$ 403,680</u>