

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

	March 31,	
	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 21,198,416	\$ 19,426,966
Notes receivable, net	51,397	26,239
Accounts receivable, net	10,697,124	7,414,843
Other financial assets, current	731,415	404,528
Inventories	3,112,062	2,055,985
Deferred income tax assets, current	771,637	445,841
Other current assets - other	557,441	542,462
	<u>37,119,492</u>	<u>30,316,864</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	-
	<u>4,178,844</u>	<u>1,796,298</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	13,025,399	11,484,713
Machinery and equipment	52,415,410	52,495,406
Utility equipment	1,057,925	1,252,341
Furniture and fixtures	746,341	815,977
Other equipment	2,272,582	2,343,651
	72,420,849	71,295,280
Less: Accumulated depreciation	( 38,505,567)	( 34,780,942)
Construction in progress and prepayments for equipment	3,460,741	349,183
	<u>37,376,023</u>	<u>36,863,521</u>
Other Assets		
Refundable deposits	7,254	9,268
Deferred charges	506,506	617,648
Deferred income tax asset, noncurrent	1,023,642	2,006,638
Other assets - other	248,193	255,367
	<u>1,785,595</u>	<u>2,888,921</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 80,459,954</u></b>	<b><u>\$ 71,865,604</u></b>

(Continued)

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

	March 31,	
	2010	2009
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Short-term loans	\$ 173,050	\$ 525,007
Notes payable	-	40
Accounts payable	7,610,925	4,030,406
Income tax payable	997,622	845,104
Accrued expenses	3,269,757	2,344,808
Other payables	3,362,223	692,783
Current portion of long-term loans	-	747,807
Other current liabilities	691,615	238,653
	<u>16,105,192</u>	<u>9,424,608</u>
Long-term Liabilities		
Long-term loans	-	2,243,420
Other Liabilities	39,529	50,667
Total Liabilities	<u>16,144,721</u>	<u>11,718,695</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		
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b><u>\$ 80,459,954</u></b>	<b><u>\$ 71,865,604</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 three months ended March 31,			
	2010		2009	
Operating Revenues				
Sales	\$	15,826,834	\$	9,914,293
Sales allowances	(	138,319)	(	295,008)
Net operating revenues		15,688,515		9,619,285
Cost of Goods Sold	(	13,175,234)	(	8,769,923)
Gross Profit		2,513,281		849,362
Operating Expenses				
Selling expenses	(	130,894)	(	90,896)
General and administrative expenses	(	338,338)	(	415,868)
Research and development expenses	(	327,738)	(	240,373)
	(	796,970)	(	747,137)
Operating Income		1,716,311		102,225
Non-operating Income and Gain				
Interest income		7,905		23,505
Others		75,500		223,679
		83,405		247,184
Non-operating Expenses and Losses				
Interest expenses	(	593)	(	19,713)
Others	(	26,306)	(	12,267)
	(	26,899)	(	31,980)
Income from Continuing Operations before Income Tax		1,772,817		317,429
Income Tax Expense	(	259,206)	(	55,644)
Consolidated Net Income	\$	1,513,611	\$	261,785
Attributable to:				
Consolidated net income	\$	1,513,611	\$	261,785
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Consolidated net income	\$ 0.57	\$ 0.49	\$ 0.10	\$ 0.08
Diluted Earnings Per Share (in dollars)				
Consolidated net income	\$ 0.56	\$ 0.48	\$ 0.10	\$ 0.08

**SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES**  
**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		
Consolidated net income	\$ 1,513,611	\$ 261,785
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	2,099,635	2,222,989
Amortization	106,404	142,328
Recovery of bad debt expense	( 17,692)	( 1,609)
(Recovery of) provision for sales allowance	( 157,044)	152,825
(Recovery of) provision for loss on obsolescence and decline in market value of inventories	( 16,578)	30,759
Gain on liquidation of investment	-	( 5,871)
Gain on disposal of property, plant and equipment	( 466)	( 710)
Provision for loss on idle assets	2,980	4,599
Amortization of discount on long-term notes	-	( 6,192)
(Increase) decrease in assets:		
Notes receivable	( 10,856)	19,934
Accounts receivable	772,820	( 258,728)
Other financial assets, current	( 52,488)	72,033
Inventories	( 104,635)	302,814
Deferred income tax assets	109,125	21,738
Other current assets - other	7,318	155,314
Increase (decrease) in liabilities:		
Notes payable	-	( 615)
Accounts payable	( 339,908)	( 811,055)
Income tax payable	148,271	23,226
Accrued expenses	( 256,179)	( 846,636)
Other payables	( 23,646)	( 299,027)
Other current liabilities	30,626	72,229
Other liabilities - other	( 244)	( 223)
Net cash provided by operating activities	3,811,054	1,251,907

(Continued)

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES  
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 prepaid long-term investments	( 463,894)	-
Acquisition of property, plant and equipment	( 2,047,287)	( 479,454)
Proceeds from disposal of property, plant and equipment	2,481	1,208
Unearned receipts for disposal of property, plant and equipment	465,290	-
Receipt of refundable deposits	992	812
Payment for deferred charges	( 121,784)	( 29,918)
Net cash used in investing activities	( 2,172,302)	( 507,352)
Cash flows from financing activities		
Proceeds from short-term loans	-	525,593
Repayment of short-term loans	( 51,132)	( 677,885)
Receipt of (refund of) deposit-in	33	( 24,009)
Net cash used in financing activities	( 51,099)	( 176,301)
Effect on foreign currency exchange	( 4,398)	17,747
Net increase in cash and cash equivalents	1,583,255	586,001
Cash and cash equivalents at the beginning of the period	19,615,161	18,840,965
Cash and cash equivalents at the end of the period	<u>\$ 21,198,416</u>	<u>\$ 19,426,966</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 607</u>	<u>\$ 24,887</u>
Cash paid for income tax	<u>\$ 1,809</u>	<u>\$ 13,965</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 3,180,353	\$ 214,165
Add: Payable at the beginning of the period	1,370,759	642,928
Less: Payable at the end of the period	( 2,503,825)	( 377,639)
Cash paid	<u>\$ 2,047,287</u>	<u>\$ 479,454</u>