

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

	June 30,	
	2010	2009
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 21,128,392	\$ 20,030,910
Notes receivable, net	67,567	44,118
Accounts receivable, net	11,387,756	10,891,638
Other financial assets, current	728,507	398,335
Inventories	3,370,974	2,530,772
Deferred income tax assets, current	689,921	381,883
Other current assets - other	1,244,050	539,475
	<u>38,617,167</u>	<u>34,817,131</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,208,516	1,876,906
Financial assets carried at cost, noncurrent	1,239,343	322,036
	<u>5,447,859</u>	<u>2,198,942</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	13,479,796	11,484,610
Machinery and equipment	48,303,265	51,423,648
Utility equipment	1,095,476	1,194,137
Furniture and fixtures	823,151	754,507
Other equipment	2,324,649	2,341,383
	68,929,529	70,101,477
Less: Accumulated depreciation	( 35,506,415)	( 35,476,176)
Construction in progress and prepayments for equipment	4,703,320	629,381
	<u>38,126,434</u>	<u>35,254,682</u>
Other Assets		
Refundable deposits	8,000	9,655
Deferred charges	600,071	566,119
Deferred income tax asset, noncurrent	827,329	1,772,681
Other assets - other	159,620	174,702
	<u>1,595,020</u>	<u>2,523,157</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 83,786,480</u></b>	<b><u>\$ 74,793,912</u></b>

(Continued)

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

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Short-term loans	\$ 46,610	\$ 55,702
Notes payable	-	20,000
Accounts payable	7,990,665	6,977,952
Income tax payable	343,825	227,355
Accrued expenses	3,567,366	2,504,855
Other payables	12,896,659	6,795,780
Other financial liabilities, current	67,323	1,569,569
Other current liabilities	<u>193,346</u>	<u>125,188</u>
	<u>25,105,794</u>	<u>18,276,401</u>
Other Liabilities		
Other liabilities - other	<u>59,812</u>	<u>44,038</u>
Total Liabilities	<u>25,165,606</u>	<u>18,320,439</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	234,167	477,508
Retained earnings		
Legal reserve	6,599,402	5,720,419
Unappropriated earnings	3,041,311	2,073,510
Unrealized gain on available-for-sale financial assets	1,103,114	763,934
Cumulative translation adjustments	259,909	298,472
Treasury stock	<u>-</u>	<u>( 794,184)</u>
Total Stockholders' Equity	<u>58,620,874</u>	<u>56,473,473</u>
Commitments and Contingencies		
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<b><u>\$ 83,786,480</u></b>	<b><u>\$ 74,793,912</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,			
	2010		2009	
Operating Revenues				
Sales	\$	32,470,513	\$	24,878,029
Sales allowances	(	395,281)	(	577,764)
Net operating revenues		32,075,232		24,300,265
Cost of Goods Sold	(	26,787,610)	(	20,428,704)
Gross Profit		5,287,622		3,871,561
Operating Expenses				
Selling expenses	(	300,771)	(	198,556)
General and administrative expenses	(	700,474)	(	759,233)
Research and development expenses	(	701,650)	(	538,505)
	(	1,702,895)	(	1,496,294)
Operating Income		3,584,727		2,375,267
Non-operating Income and Gain				
Interest income		20,212		34,675
Gain on disposal of property, plant and equipment		146,891		7,027
Others		120,620		173,461
		287,723		215,163
Non-operating Expenses and Losses				
Interest expenses	(	1,265)	(	36,124)
Impairment loss	(	87,271)		-
Others	(	67,200)	(	85,912)
	(	155,736)	(	122,036)
Income from Continuing Operations before Income Tax		3,716,714		2,468,394
Income Tax Expense	(	693,457)	(	542,304)
Consolidated Net Income	\$	3,023,257	\$	1,926,090
Attributable to:				
Consolidated net income	\$	3,023,257	\$	1,926,090
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Consolidated net income	\$ 1.19	\$ 0.97	\$ 0.79	\$ 0.62
Diluted Earnings Per Share (in dollars)				
Consolidated net income	\$ 1.19	\$ 0.97	\$ 0.79	\$ 0.62

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY  
FOR THE SIX MONTHS ENDED JUNE 30, 2010 AND 2009  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)  
(UNAUDITED)

	Capital Stock	Capital Reserve	Retained Earnings		Unrealized Gain 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, 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>\$ 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.

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SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (CONTINUED)  
FOR THE SIX MONTHS ENDED JUNE 30, 2010 AND 2009  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)  
(UNAUDITED)

	Capital Stock	Capital Reserve	Retained Earnings Legal Reserve	Unappropriated Earnings	Unrealized Gain on Available-for-sale Financial Assets	Cumulative Translation Adjustments	Net Loss Not Recognized as Pension Cost	Treasury Stock	Total
Balance at January 1, 2010	\$ 31,163,611	\$ 16,453,527	\$ 5,720,419	\$ 8,937,249	\$ 767,157	\$ 208,577	(\$ 169,314)	\$ -	\$ 63,081,226
Appropriations of prior year's earnings: (Note)									
Legal reserve	-	-	878,983	( 878,983)	-	-	-	-	-
Cash dividends	-	-	-	( 8,040,212)	-	-	-	-	( 8,040,212)
Long-term investment adjustment for investee company's cumulative translation adjustments	-	-	-	-	-	51,332	-	-	51,332
Unrealized gain on available-for-sale financial assets	-	-	-	-	335,957	-	-	-	335,957
Reversal of net loss not recognized as pension cost	-	-	-	-	-	-	169,314	-	169,314
Consolidated net income	-	-	-	3,023,257	-	-	-	-	3,023,257
Balance at June 30, 2010	<u>\$ 31,163,611</u>	<u>\$ 16,453,527</u>	<u>\$ 6,599,402</u>	<u>\$ 3,041,311</u>	<u>\$ 1,103,114</u>	<u>\$ 259,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,620,874</u>

Note: The directors' and supervisors' remunerations and employees' bonus amounted to \$79,108 thousand and \$893,357 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,	
	2010	2009
Cash flows from operating activities		
Consolidated net income	\$ 3,023,257	\$ 1,926,090
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,163,316	4,333,535
Amortization	212,995	274,244
(Recovery of) provision for bad debt expense	( 22,255)	6,317
(Recovery of) provision for sales allowance	( 150,558)	160,579
(Recovery of) provision for loss on obsolescence and decline in market value of inventories	( 26,247)	24,789
Gain on liquidation of investment	- (	5,871)
Gain on disposal of property, plant and equipment	( 143,144)	( 6,075)
Impairment loss	87,271	-
Provision for loss on idle assets	26,625	21,357
Amortization of discount on long-term notes	-	2,581
(Increase) decrease in assets:		
Notes receivable	( 27,015)	2,062
Accounts receivable	93,043	( 3,767,207)
Other financial assets, current	8,965	95,839
Inventories	( 349,354)	( 172,288)
Deferred income tax assets	341,609	295,273
Other current assets - other	16,211	157,028
Increase (decrease) in liabilities:		
Notes payable	-	19,345
Accounts payable	31,016	2,141,638
Income tax payable	( 505,526)	( 594,523)
Accrued expenses	39,331	( 680,112)
Other payables	44,770	9,248
Other financial liabilities, current	4,250	15,407
Other current liabilities	58,758	14,709
Other liabilities - other	( 533)	( 428)
Net cash provided by operating activities	<u>6,926,785</u>	<u>4,273,537</u>

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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,	
	2010	2009
Cash flows from investing activities		
Increase in security deposits	(\$ 65,700)	(\$ 30,000)
Increase of financial assets carried at cost	( 923,950)	-
Proceeds from liquidation of long-term investment	-	5,871
Acquisition of property, plant and equipment	( 4,908,814)	( 822,630)
Proceeds from disposal of property, plant and equipment	947,492	6,854
Receipt of refundable deposits	250	380
Payment for deferred charges	( 321,747)	( 107,119)
Net cash used in investing activities	( 5,272,469)	( 946,644)
Cash flows from financing activities		
Proceeds from short-term loans	-	951,331
Repayment of short-term loans	( 181,531)	( 1,551,203)
Repayment of long-term loans	-	( 3,000,000)
Receipt of deposit-in	20,591	1,469,799
Net cash used in financing activities	( 160,940)	( 2,130,073)
Effect on foreign currency exchange	19,855	( 6,875)
Net increase in cash and cash equivalents	1,513,231	1,189,945
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>\$ 21,128,392</u>	<u>\$ 20,030,910</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 1,457</u>	<u>\$ 33,375</u>
Cash paid for income tax	<u>\$ 857,382</u>	<u>\$ 841,283</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 7,452,878	\$ 742,898
Add: Payable at the beginning of the period	1,370,759	642,928
Less: Payable at the end of the period	( 3,914,823)	( 563,196)
Cash paid	<u>\$ 4,908,814</u>	<u>\$ 822,630</u>
Non-cash investing and financing activities:		
Stockholders' cash dividends	\$ 8,040,212	\$ 5,609,450
Less: Payable for stockholders' cash dividends	( 8,040,212)	( 5,609,450)
Cash paid	<u>\$ -</u>	<u>\$ -</u>
Property, plant and equipment reclassified to held-for-sale noncurrent assets	<u>\$ 694,816</u>	<u>\$ -</u>