

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

	June 30,	
	2010	2009
<b>ASSETS</b>		
Current Assets		
Cash	\$ 20,421,851	\$ 19,577,410
Notes receivable, net	41,690	29,730
Accounts receivable, net	10,750,409	10,305,740
Other financial assets, current	742,296	531,529
Inventories	3,069,481	2,372,592
Deferred income tax assets, current	688,942	380,229
Other current assets - other	1,197,183	503,447
	<u>36,911,852</u>	<u>33,700,677</u>
Long-term Investments		
Available-for-sale financial assets, noncurrent	4,208,516	1,876,907
Financial assets carried at cost, noncurrent	1,239,343	322,036
Long-term investments under equity method	4,260,842	3,484,861
	<u>9,708,701</u>	<u>5,683,804</u>
Property, Plant and Equipment		
Cost:		
Land	2,903,192	2,903,192
Buildings	12,575,454	10,570,193
Machinery and equipment	44,972,646	48,797,349
Utility equipment	670,941	762,875
Furniture and fixtures	741,689	686,963
Other equipment	2,284,855	2,306,531
	<u>64,148,777</u>	<u>66,027,103</u>
Less: Accumulated depreciation	( 33,617,155)	( 34,027,268)
Construction in progress and prepayments for equipment	4,179,160	530,453
	<u>34,710,782</u>	<u>32,530,288</u>
Other Assets		
Refundable deposits	7,657	9,306
Deferred charges	567,799	534,069
Deferred income tax asset, noncurrent	826,270	1,771,600
Other assets - other	61,960	73,233
	<u>1,463,686</u>	<u>2,388,208</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 82,795,021</u></b>	<b><u>\$ 74,302,977</u></b>

(Continued)

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

	June 30,	
	2010	2009
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current Liabilities		
Notes payable	\$ -	\$ 20,000
Accounts payable	7,611,331	6,698,516
Income tax payable	343,825	227,355
Accrued expenses	3,467,850	2,474,058
Other payables	12,510,150	6,713,563
Other financial liabilities, current	67,323	1,569,569
Other current liabilities	84,971	43,752
	<u>24,085,450</u>	<u>17,746,813</u>
Other Liabilities		
Other liabilities - other	88,697	82,691
	<u>88,697</u>	<u>82,691</u>
<b>Total Liabilities</b>	<u>24,174,147</u>	<u>17,829,504</u>
<b>Stockholders' Equity</b>		
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	-	( 794,184)
<b>Total Stockholders' Equity</b>	<u>58,620,874</u>	<u>56,473,473</u>
<b>Commitments and Contingencies</b>		
<b><u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>	<u>\$ 82,795,021</u>	<u>\$ 74,302,977</u>

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

	For the six months ended June 30,			
	2010		2009	
Operating Revenues				
Sales	\$	31,046,913	\$	23,910,659
Sales allowances	(	391,350)	(	570,535)
Net operating revenues		30,655,563		23,340,124
Cost of Goods Sold	(	25,559,568)	(	19,534,549)
Gross Profit		5,095,995		3,805,575
Unrealized Intercompany Loss		291		2
Realized Gross Profit		5,096,286		3,805,577
Operating Expenses				
Selling expenses	(	345,482)	(	259,335)
General and administrative expenses	(	599,407)	(	625,965)
Research and development expenses	(	687,405)	(	530,636)
	(	1,632,294)	(	1,415,936)
Operating Income		3,463,992		2,389,641
Non-operating Income and Gain				
Interest income		17,824		33,645
Investment income recognized under the equity method		95,486		-
Gain on disposal of property, plant and equipment		151,770		6,014
Others		132,015		165,429
		397,095		205,088
Non-operating Expenses and Losses				
Interest expenses	(	223)	(	30,277)
Investment loss recognized under the equity method		-	(	15,556)
Impairment loss	(	87,271)		-
Others	(	57,770)	(	80,504)
	(	145,264)	(	126,337)
Income from Continuing Operations before Income Tax		3,715,823		2,468,392
Income Tax Expense	(	692,566)	(	542,302)
Net Income	\$	3,023,257	\$	1,926,090
	Before tax	After tax	Before tax	After tax
Basic Earnings Per Share (in dollars)				
Net income	\$	1.19	\$	0.97
	\$	0.79	\$	0.62
Diluted Earnings Per Share (in dollars)				
Net income	\$	1.19	\$	0.97
	\$	0.79	\$	0.62

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

	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, 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
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 statements of income.

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SILICONWARE PRECISION INDUSTRIES CO., LTD.  
NON-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)

	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, 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
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 statements of income.

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

	For the six months ended June 30,	
	2010	2009
Cash flows from operating activities		
Net income	\$ 3,023,257	\$ 1,926,090
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	3,869,182	4,066,004
Amortization	207,816	269,413
(Recovery of) provision for bad debt expense	( 21,299)	2,591
(Recovery of) provision for sales allowance	( 150,187)	160,579
(Recovery of) provision for loss on obsolescence and decline in market value of inventories	( 24,518)	23,839
Gain on liquidation of investment	- (	5,871)
Long-term investment (income) loss under the equity method	( 95,486)	15,556
Unrealized intercompany loss	( 291)	( 2)
Gain on disposal of property, plant and equipment	( 148,021)	( 5,397)
Impairment loss	87,271	-
Provision for loss on idle assets	18,222	17,619
Amortization of discount on long-term notes	-	2,581
(Increase) decrease in assets:		
Notes receivable	( 1,788)	16,443
Accounts receivable	184,021	( 3,676,443)
Other financial assets, current	8,422	( 3,979)
Inventories	( 309,043)	( 203,413)
Deferred income tax assets	341,609	295,273
Other current assets	23,241	154,639
Increase (decrease) in liabilities:		
Notes payable	-	19,345
Accounts payable	( 29,780)	2,009,597
Income tax payable	( 505,526)	( 594,523)
Accrued expenses	19,275	( 673,933)
Other payables	( 11,701)	72,241
Other financial liabilities, current	4,250	15,407
Other current liabilities	63,462	( 12,938)
Net cash provided by operating activities	<u>6,552,388</u>	<u>3,890,718</u>

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

	For the six months ended June 30,	
	2010	2009
Cash flows from investing activities		
Increase in security deposits	(\$ 65,700)	(\$ 30,000)
Increase of long-term investment under equity method	( 476,550)	( 331,100)
Increase of financial assets carried at cost	( 923,950)	-
Proceeds from liquidation of long-term investment	-	5,871
Acquisition of property, plant and equipment	( 4,348,467)	( 731,343)
Proceeds from disposal of property, plant and equipment	965,532	79,813
Receipt of (payment for) refundable deposits	250	( 614)
Payment for deferred charges	( 316,188)	( 99,868)
Net cash used in investing activities	( 5,165,073)	( 1,107,241)
Cash flows from financing activities		
Repayment of long-term loans	-	( 3,000,000)
Receipt of deposit-in	-	1,474,595
Net cash used in financing activities	-	( 1,525,405)
Net increase in cash	1,387,315	1,258,072
Cash at the beginning of the period	19,034,536	18,319,338
Cash at the end of the period	<u>\$ 20,421,851</u>	<u>\$ 19,577,410</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 223</u>	<u>\$ 27,696</u>
Cash paid for income tax	<u>\$ 856,483</u>	<u>\$ 841,283</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 6,750,441	\$ 695,856
Add: Payable at the beginning of the period	1,251,941	505,280
Less: Payable at the end of the period	( 3,653,915)	( 469,793)
Cash paid	<u>\$ 4,348,467</u>	<u>\$ 731,343</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>