

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

	June 30,	
	2008	2007
ASSETS		
Current Assets		
Cash	\$ 24,078,606	\$ 22,490,743
Notes receivable, net	53,767	100,801
Accounts receivable, net	11,018,765	9,644,798
Other financial assets, current	627,831	1,012,872
Inventories	2,929,481	2,880,839
Deferred tax assets, current	851,941	1,111,099
Other current assets - other	515,558	546,914
	<u>40,075,949</u>	<u>37,788,066</u>
Long-term Investments		
Available for sale financial assets	2,740,424	11,179,489
Long-term investment under equity method	4,227,691	3,833,511
	<u>6,968,115</u>	<u>15,013,000</u>
Property, Plant and Equipment		
Cost:		
Land	2,892,083	2,892,083
Buildings	10,060,998	7,678,161
Machinery and equipment	50,873,049	47,300,143
Utility equipment	750,197	606,486
Furniture and fixtures	766,279	710,364
Other equipment	2,082,372	1,921,637
	<u>67,424,978</u>	<u>61,108,874</u>
Less: Accumulated depreciation	(32,313,818)	(30,018,331)
Construction in progress and prepayments for equipment	3,127,419	2,871,304
	<u>38,238,579</u>	<u>33,961,847</u>
Other Assets		
Refundable deposits	8,761	9,381
Deferred charges	752,410	722,207
Deferred income tax asset, noncurrent	873,471	887,712
Other assets - other	97,353	116,011
	<u>1,731,995</u>	<u>1,735,311</u>
<u>TOTAL ASSETS</u>	<u>\$ 87,014,638</u>	<u>\$ 88,498,224</u>

(Continued)

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

	June 30,	
	2008	2007
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Notes payable	\$ 68	\$ -
Accounts payable	7,276,363	5,474,259
Income tax payable	388,762	646,735
Accrued expenses	2,434,954	1,754,135
Other payables	17,610,795	13,134,212
Current portion of long-term loans	-	108,636
Other current liabilities	117,278	351,514
	<u>27,828,220</u>	<u>21,469,491</u>
Long-term Liabilities		
Long-term loans	2,986,237	2,984,690
	<u>2,986,237</u>	<u>2,984,690</u>
Other Liabilities		
	97,952	209,057
Total Liabilities	<u>30,912,409</u>	<u>24,663,238</u>
Stockholders' Equity		
Capital stock	30,746,975	29,739,667
Stock dividends to be distributed	778,924	938,761
Capital reserve		
Additional paid-in capital	14,456,352	14,380,675
Premium arising from merger	1,951,563	1,951,563
Other	411,661	249,183
Retained earnings		
Legal reserve	5,089,066	3,340,131
Unappropriated earnings	4,300,752	7,934,977
Unrealized (loss) gain on available for sale financial assets	(893,517)	6,066,178
Cumulative translation adjustments	54,637	29,822
Net loss not recognized as pension cost	-	(1,787)
Treasury stock	(794,184)	(794,184)
Total Stockholders' Equity	<u>56,102,229</u>	<u>63,834,986</u>
<u>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</u>	<u>\$ 87,014,638</u>	<u>\$ 88,498,224</u>

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

	For the six months ended June 30,					
	2008		2007			
Operating Revenues						
Sales	\$	30,922,460	\$	29,142,926		
Sales allowances	(	138,854)	(	158,584)
Net operating revenues		30,783,606		28,984,342		
Cost of Goods Sold	(	24,433,374)	(	20,537,938)
Gross Profit		6,350,232		8,446,404		
Unrealized Intercompany profit	(	2)	-	-	
Realized Gross Profit		6,350,230		8,446,404		
Operating Expenses						
Selling expenses	(	438,160)	(	396,097)
General and administrative expenses	(	658,644)	(	544,117)
Research and development expenses	(	700,878)	(	663,162)
	(	1,797,682)	(	1,603,376)
Operating Income and Gain		4,552,548		6,843,028		
Non-operating Income and Gain						
Interest income		197,622		152,634		
Investment income recognized under the equity method		42,130		402,567		
Gain on disposal of investment		-		793,350		
Others		204,342		610,912		
		444,094		1,959,463		
Non-operating Expenses and Losses						
Interest expenses	(	31,310)	(	31,172)
Others	(	291,902)	(	69,740)
	(	323,212)	(	100,912)
Income from Continuing Operations Before Income Tax		4,673,430		8,701,579		
Income Tax Expense	(	512,584)	(	1,038,617)
Net Income	\$	4,160,846	\$	7,662,962		
		Before tax	After tax	Before tax	After tax	
Basic Earnings Per Share (in dollars)						
Net income	\$	1.54	\$	1.37	\$ 2.90	\$ 2.56
Diluted Earnings Per Share (in dollars)						
Net income	\$	1.53	\$	1.36	\$ 2.88	\$ 2.54
Pro forma information as if the stock of the Company held by subsidiaries was not treated as treasury stock:						
Net income	\$	4,834,845	\$	4,322,261	\$ 8,821,177	\$ 7,782,561
Basic Earnings Per Share (in dollars)	\$	1.57	\$	1.41	\$ 2.91	\$ 2.57
Diluted Earnings Per Share (in dollars)	\$	1.57	\$	1.40	\$ 2.89	\$ 2.55

SILICONWARE PRECISION INDUSTRIES CO., LTD.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2008 AND 2007
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Stock Dividends To Be Distributed	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	Special Reserve	Unappropriated Earnings					
Balance at January 1, 2007	\$ 28,877,574	\$ -	\$ 14,645,653	\$ 2,003,494	\$ 50,029	\$ 13,413,928	\$ 4,765,148	(\$ 22,276)	(\$ 1,787)	(\$ 795,550)	\$ 62,936,213
Appropriation for legal reserve	-	-	-	1,336,637	-	(1,336,637)	-	-	-	-	-
Appropriation for special reserve	-	-	-	-	(50,029)	50,029	-	-	-	-	-
Remuneration to directors and supervisors	-	-	-	-	-	(120,797)	-	-	-	-	(120,797)
Employees' cash bonus	-	-	-	-	-	(821,415)	-	-	-	-	(821,415)
Employees' stock bonus	-	352,035	-	-	-	(352,035)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(9,974,332)	-	-	-	-	(9,974,332)
Appropriation for stock dividends to be distributed	-	586,726	-	-	-	(586,726)	-	-	-	-	-
Conversion of Euro convertible bonds	773,868	-	1,853,831	-	-	-	-	-	-	-	2,627,699
Employee stock option exercised	88,225	-	(7,016)	-	-	-	-	-	-	-	81,209
Long-term investment adjustment for investee company's additional paid-in capital	-	-	(29,023)	-	-	-	-	-	-	-	(29,023)
Long-term investment adjustment for investee company's cumulative translation adjustment	-	-	-	-	-	-	-	52,098	-	-	52,098
Unrealized gain on available for sale securities	-	-	-	-	-	-	1,301,030	-	-	-	1,301,030
Long-term investment adjustment for investee company's treasury stock variances	-	-	-	-	-	-	-	-	-	1,366	1,366
Cash dividends from treasury stock held by subsidiaries	-	-	117,976	-	-	-	-	-	-	-	117,976
Net income	-	-	-	-	-	7,662,962	-	-	-	-	7,662,962
Balance at June 30, 2007	<u>\$ 29,739,667</u>	<u>\$ 938,761</u>	<u>\$ 16,581,421</u>	<u>\$ 3,340,131</u>	<u>\$ -</u>	<u>\$ 7,934,977</u>	<u>\$ 6,066,178</u>	<u>\$ 29,822</u>	<u>(\$ 1,787)</u>	<u>(\$ 794,184)</u>	<u>\$ 63,834,986</u>

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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, 2008 AND 2007
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital Stock	Stock	Capital Reserve	Retained Earnings			Unrealized Gain (Loss)	Cumulative Translation Adjustments	Net Loss Not Recognized As Pension Cost	Treasury Stock	Total
		Dividends To Be Distributed		Legal Reserve	Special Reserve	Unappropriated Earnings	On Available-for-sale Financial Assets				
Balance at January 1, 2008	\$ 30,734,245	\$ -	\$ 16,658,624	\$ 3,340,131	\$ -	\$ 17,761,366	\$ 1,160,659	\$ 84,926	(\$ 37,613)	(\$ 794,184)	\$ 68,908,154
Appropriation for legal reserve	-	-	-	1,748,935	-	(1,748,935)	-	-	-	-	-
Remuneration to directors and supervisors	-	-	-	-	-	(157,404)	-	-	-	-	(157,404)
Employees' cash bonus	-	-	-	-	-	(1,100,058)	-	-	-	-	(1,100,058)
Employees' stock bonus	-	471,454	-	-	-	(471,454)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(13,836,139)	-	-	-	-	(13,836,139)
Appropriation for stock dividends to be distributed	-	307,470	-	-	-	(307,470)	-	-	-	-	-
Employee stock option exercised	12,730	-	(5,335)	-	-	-	-	-	-	-	7,395
Long-term investment adjustment for investee company's additional paid-in capital	-	-	4,872	-	-	-	-	-	-	-	4,872
Long-term investment adjustment for investee company's cumulative translation adjustment	-	-	-	-	-	-	-	(30,289)	-	-	(30,289)
Unrealized loss on available for sale securities	-	-	-	-	-	(2,054,176)	-	-	-	-	(2,054,176)
Cash dividends from treasury stock held by subsidiaries	-	-	161,415	-	-	-	-	-	-	-	161,415
Reversal of net loss not recognized as pension cost	-	-	-	-	-	-	-	-	37,613	-	37,613
Net income	-	-	-	-	-	4,160,846	-	-	-	-	4,160,846
Balance at June 30, 2008	<u>\$ 30,746,975</u>	<u>\$ 778,924</u>	<u>\$ 16,819,576</u>	<u>\$ 5,089,066</u>	<u>\$ -</u>	<u>\$ 4,300,752</u>	<u>(\$ 893,517)</u>	<u>\$ 54,637</u>	<u>\$ -</u>	<u>(\$ 794,184)</u>	<u>\$ 56,102,229</u>

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,	
	2008	2007
Cash flows from operating activities		
Net income	\$ 4,160,846	\$ 7,662,962
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	4,090,899	3,534,979
Amortization	281,200	275,620
Bad debts expense	27,285	20,218
Reversal of sales allowance	(8,097)	(34,184)
Provision for loss on obsolescence and decline in market value of inventories	482	-
Gain on disposal of investment	-	(793,350)
Long-term investment income under the equity method	(42,130)	(402,567)
Investment loss	-	3,891
Unrealized intercompany profit	2	-
(Gain) loss on disposal of property, plant and equipment	(33,113)	13,071
Provision for loss on idle assets	19,436	15,304
Amortization of discount on long-term notes	(9,634)	(3,783)
Compensation interest on bonds payable	-	36
Foreign currency exchange loss on bonds payable	-	34,367
(Increase) decrease in assets:		
Notes receivable	62,855	(59,690)
Accounts receivable	(237,897)	(772,509)
Other financial assets, current	31,381	(330,642)
Inventories	313,256	(115,513)
Deferred income tax assets	68,269	367,104
Other current assets	69,614	(76,861)
Increase (decrease) in liabilities:		
Notes payable	(701)	-
Accounts payable	1,155,560	1,506,186
Income tax payable	(1,088,530)	(300,647)
Accrued expenses	152,225	(279,434)
Other payables	(103,968)	171,719
Other current liabilities	4,094	(48,556)
Net cash provided by operating activities	<u>8,913,334</u>	<u>10,387,721</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,	
	2008	2007
Cash flows from investing activities		
Refund of (payment for) security deposits	\$ 500	(\$ 16,895)
Purchase of long-term investment under equity method	(19,032)	-
Purchase of available for sale financial assets	-	(2,523,529)
Proceeds from disposal of long-term investment	-	6,289,854
Acquisition of property, plant and equipment	(5,535,821)	(4,895,830)
Proceeds from disposal of property, plant and equipment	72,978	340,581
Payment for deferred charges	(284,601)	(317,099)
Receipt of (payment for) refundable deposits	<u>581</u>	<u>(1,167)</u>
Net cash used in investing activities	<u>(5,765,395)</u>	<u>(1,124,085)</u>
Cash flows from financing activities		
(Repayment of) deposit-in	(48,078)	(67,325)
Redemption of bonds payable	-	(18,913)
Proceeds from the exercise of employee stock option	7,395	81,209
Remuneration to directors and supervisors	<u>(157,404)</u>	<u>(120,798)</u>
Net cash used in financing activities	<u>(198,087)</u>	<u>(125,827)</u>
Net increase in cash	2,949,852	9,137,809
Cash at the beginning of the period	<u>21,128,754</u>	<u>13,352,934</u>
Cash at the end of the period	<u>\$ 24,078,606</u>	<u>\$ 22,490,743</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest	<u>\$ 40,944</u>	<u>\$ 31,172</u>
Cash paid for income tax	<u>\$ 1,532,845</u>	<u>\$ 972,160</u>
Supplemental disclosures of partial cash paid for investing activities:		
Acquisition of property, plant and equipment	\$ 6,087,690	\$ 5,484,035
Add: Payable at the beginning of the period	1,379,775	1,127,306
Less: Payable at the end of the period	<u>(1,931,644)</u>	<u>(1,715,511)</u>
Cash paid	<u>\$ 5,535,821</u>	<u>\$ 4,895,830</u>
Non-cash financing activities:		
Employees' cash bonuses and stockholders' cash dividends	\$ 14,936,197	\$ 10,795,747
Less: Payable for employees' cash bonus and stockholders' cash dividends	<u>(14,936,197)</u>	<u>(10,795,747)</u>
Cash paid	<u>\$ -</u>	<u>\$ -</u>