

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED BALANCE SHEET

As of June 30, 2009 and 2008

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

ASSETS	Jun 30,2009			Jun 30,2008		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	583,722	19,122,744	26	24,078,606	27	(4,955,862)	-21
Accounts receivable	315,491	10,335,470	14	11,072,532	13	(737,062)	-7
Inventories	72,423	2,372,592	3	2,929,481	3	(556,889)	-19
Other current assets	43,198	1,415,156	2	1,995,330	3	(580,174)	-29
Total current assets	1,014,834	33,245,962	45	40,075,949	46	(6,829,987)	-17
Long-term investments	189,334	6,202,576	8	6,968,115	8	(765,539)	-11
Fixed assets	2,031,671	66,557,556	90	70,552,397	81	(3,994,841)	-6
Less accumulated depreciation	(1,038,683)	(34,027,268)	-46	(32,313,818)	-37	(1,713,450)	5
Net fixed assets	992,988	32,530,288	44	38,238,579	44	(5,708,291)	-15
Other assets	72,900	2,388,208	3	1,731,995	2	656,213	38
Total Assets	2,270,056	74,367,034	100	87,014,638	100	(12,647,604)	-15
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Accounts payable	205,083	6,718,516	9	7,276,431	8	(557,915)	-8
Other current liability	338,594	11,092,354	15	20,551,789	23	(9,459,435)	-46
Long-term loans				2,986,237	4	(2,986,237)	-100
Other liabilities	2,524	82,691		97,952		(15,261)	-16
Total Liabilities	546,201	17,893,561	24	30,912,409	36	(13,018,848)	-42
Stockholders' Equity							
Capital stock	962,329	31,525,899	42	30,746,975	35	778,924	3
Stock dividend to be distributed				778,924	1	(778,924)	-100
Capital reserve	515,428	16,885,423	23	16,819,576	19	65,847	
Legal reserve	174,616	5,720,419	8	5,089,066	6	631,353	12
Retained earnings	63,294	2,073,510	3	4,300,752	5	(2,227,242)	-52
Unrealized gain or loss on financial instruments	23,319	763,934	1	(893,517)	-1	1,657,451	-185
Cumulated translation adjustment	9,111	298,472		54,637		243,835	446
Treasury stock	(24,242)	(794,184)	-1	(794,184)	-1		
Total Equity	1,723,854	56,473,473	76	56,102,229	64	371,244	1
Total Liabilities & Shareholders' Equity	2,270,056	74,367,034	100	87,014,638	100	(12,647,604)	-15
Forex (NT\$ per US\$)		32.76		30.29			

(1) All figures are under ROC GAAP.