

News Release

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Siliconware Precision Industries Reports a 4.5% Quarter-over-Quarter Growth in Revenues Resulting in Earnings per Share of NT\$ 0.49 or Earnings per ADS of US\$ 0.08 for Second Quarter 2010

Taichung, Taiwan, July 28, 2010 **Siliconware Precision Industries Co., Ltd.** ("SPIL" or the "Company") (Taiwan Stock Exchange: 2325, NASDAQ: SPIL) today announced that its consolidated sales revenues for the second quarter of 2010 were NT\$ 16,386 million, which represented a 4.5% growth in revenues compared to the first quarter of 2010 and a 11.6% increase in revenues compared to the second quarter of 2009. SPIL reported a net income of NT\$ 1,510 million for the second quarter of 2010, compared with a net income of NT\$ 1,514 million and a net income of NT\$ 1,664 million for the first quarter of 2010 and the second quarter of 2009, respectively.

Diluted earnings per ordinary share for this quarter was NT\$ 0.49, and diluted earnings per ADS was US\$ 0.08.

All figures were prepared in accordance with R.O.C. GAPP on a consolidated basis.

Operating results review:

- For the second quarter of 2010, net revenues from IC packaging were NT\$ 15,019 million and represented 92% of total net revenues. Net revenues from testing operations were NT\$ 1,367 million and represented 8% of total net revenues.
- Cost of goods sold was NT\$ 13,612 million, representing an increase of 3.3% compared to the first quarter of 2010 and an increase of 16.8% compared to the second quarter of 2009.
 - > Raw materials costs were NT\$ 7,876 million for the second quarter of 2010, and represented 48.1% of total net revenues, whereas raw materials costs were NT\$ 7,610 million and represented 48.5% of total net revenues for the first quarter of 2010.
 - > The accrued expenses of bonuses to employees accounted for under cost of

goods sold totaled NT\$ 121 million.

- Gross profit was NT\$ 2,774 million for the second quarter of 2010, representing a gross margin of 16.9%, which increased from a gross margin of 16.0% for the first quarter of 2010 and was down from 20.6% for the second quarter of 2009.
- Total operating expenses for the second quarter of 2010 were NT\$ 906 million, which included selling expenses of NT\$ 170 million, administrative expenses of NT\$ 362 million and R&D expenses of NT\$ 374 million. Total operating expenses represented 5.5% of total net revenues for the second quarter of 2010.
 - > The accrued expenses of bonuses to employees, directors and supervisors accounting for under operating expenses totaled NT\$ 43 million.
- Operating income was NT\$ 1,868 million for the second quarter of 2010, representing an operating margin of 11.4%, which increased from 10.9% for the first quarter of 2010 and decreased from 15.5% for the second quarter of 2009.
- Net income before tax was NT\$ 1,944 million for the second quarter of 2010, which increased from a net income of NT\$ 1,773 million for the first quarter of 2010 and decreased from a net income of NT\$ 2,151 million for the second quarter of 2009.
- Income tax expense was NT\$ 434 million for the second quarter of 2010, compared with income tax expense of NT\$ 259 million for the first quarter of 2010 and income tax expense of NT\$ 487 million for the second quarter of 2009.
- Net income was NT\$ 1,510 million for the second quarter of 2010, which decreased from a net income of NT\$ 1,514 million for the first quarter of 2010 and decreased from a net income of NT\$ 1,664 million for the second quarter of 2009.
- Total number of shares outstanding was 3,126 million shares as of June 30, 2010. Diluted earnings per ordinary share for this quarter was NT\$ 0.49, or US\$ 0.08 per ADS.

Capital expenditure and balance sheet highlight:

- Our cash balances totaled NT\$ 21,128 million as of June 30, 2010 from NT\$ 21,198 million as of Mar 31, 2010, and NT\$ 20,031 million as of June 30, 2009.
- Capital expenditures for the second quarter of 2010 totaled NT\$ 2,862 million, which included NT\$ 2,625 million for packaging equipment and NT\$ 237 million for testing equipment.
- Total depreciation expenses for the second quarter of 2010 totaled NT\$ 2,063 million, which included NT\$ 1,582 million was from packaging operations and NT\$ 481 million from testing operations.

IC packaging service:

- Net revenues from IC packaging operations were NT\$ 15,019 million for the second quarter of 2010, which represented an increase of NT\$ 698 million or 4.9% compared to the first quarter of 2010.
- Substrate-based packaging, leadframe-based packaging and wafer bumping & FCBGA accounted for 42%, 29% and 20%, respectively, of total net revenues for the second quarter of 2010.
- Capital expenditures for IC packaging operations totaled NT\$ 2,625 million for the second quarter of 2010, which included NT\$ 1,992 million for packaging and building construction and NT\$ 633 million for wafer bumping operations.
- As of June 30, 2010 we had 6,199 wirebonders installed, of which 425 were added and 81 were disposed in the second quarter of 2010.

IC testing service:

- Net revenues from testing operations were NT\$ 1,367 million for the second quarter of 2010, which were flat compared to the first quarter of 2010.
- Capital expenditures for testing operations totaled NT\$ 237 million for the second quarter of 2010.
- As of June 30, 2010 we had 284 testers installed, of which 3 were added and 143 were disposed in the second quarter of 2010.

Revenue Analysis

- > Breakdown by end applications:

By application	2Q10	1Q10
Computing	18%	21%
Communication	50%	47%
Consumer	18%	19%
Memory	14%	13%

- > Breakdown by packaging type:

By packaging type	2Q10	1Q10
Bumping & FCBGA	20%	18%
Substrate Based	42%	42%
Leadframe Based	29%	30%
Testing	8%	8%
Others	1%	2%

About SPIL

Siliconware Precision Industries Ltd. ("SPIL")(NASDAQ:SPIL, Taiwan Stock Exchange:2325) is a leading provider of comprehensive semiconductor assembly and test services. SPIL is dedicated to meeting all of its customers' integrated circuit packaging and testing requirements, with turnkey solutions that range from design consultations, modeling and simulations, wafer bumping, wafer probe and sort, package assembly, final test, burn-in, to shipment. Products include advanced leadframe, substrate packages, wafer bumping and FCBGA, which are widely used in personal computers, communications, Internet appliances, cellular phones, digital cameras, cable modems, personal digital assistants and LCD monitors. SPIL supplies services and support to fabless design houses, integrated device manufacturers and wafer foundries globally. For further information, visit SPIL's web site at www.spil.com.tw.

Safe Harbor Statement

The information herein contains forward-looking statements within the meaning of Section 27A of the U.S. Securities Act of 1933 and Section 21E of the U.S. Securities Exchange Act of 1934. We have based these forward-looking statements on our current expectation and projections about future events. Such forward-looking statements are inherently subject to known and unknown risks, uncertainties, assumptions about us and other factors that may cause the actual performance, financial condition or results of operations of SPIL to be materially different from what may be implied by such forward-looking statements. Investors are cautioned that actual events and results could differ materially from those statements as a result of a number of factors, including, among other things:

- the intensely competitive personal computer, communications, consumer ICs and non-commodity memory semiconductor industries and markets;
- cyclical nature of the semiconductor industry;
- risks associated with global business activities;
- non-operating losses due to poor financial performance of some of our investments;
- our dependence on key personnel;
- general economic and political conditions;
- possible disruptions in commercial activities caused by natural and human induced disaster, including terrorist activities and armed conflicts and contagious disease, such as the Severe Acute Respiratory Syndrome;
- fluctuations in foreign currency exchange rates; and
- other risks identified in our annual reports on Form 20-F filed with the U.S. Securities and Exchange Commission each year.

The words "anticipate," "believe," "estimate," "expect," "intend," "plan" and similar expressions, as they relate to us, are intended to identify a number of these forward-looking statements. We undertake no obligation to update or revise any forward-looking statements whether as a result of new information, future events or otherwise. In light of these risks, uncertainties and assumptions, the forward-looking events discussed herein might not occur and our actual results could differ materially from those anticipated in these forward-looking statements.

All financial figures discussed herein are prepared pursuant to ROC GAAP on an unaudited consolidated basis. Audited consolidated financial figures will be publicly announced upon the completion of our audit process. The investment gains or losses of our company for the three months ended June 30, 2010 reflect our gains or losses attributable to the second quarter of 2010 unaudited financial results of several of our investees which are evaluated under the equity method. Neither the unaudited consolidated financial data for our company for the three months ended June 30, 2010, nor the unaudited unconsolidated financial data for our company is necessarily indicative of the results that may be expected for any period thereafter.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED BALANCE SHEET

As of Jun 30, 2010 and 2009

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

ASSETS	Jun 30,2010			Jun 30,2009		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	657,182	21,128,392	25	20,030,910	27	1,097,482	5
Accounts receivable	356,309	11,455,323	14	10,935,756	14	519,567	5
Inventories	104,851	3,370,974	4	2,530,772	3	840,202	33
Other current assets	82,814	2,662,478	3	1,319,693	3	1,342,785	102
Total current assets	1,201,156	38,617,167	46	34,817,131	47	3,800,036	11
Long-term investments	169,451	5,447,859	6	2,198,942	3	3,248,917	148
Fixed assets	2,290,291	73,632,849	88	70,730,858	95	2,901,991	4
Less accumulated depreciation	(1,104,399)	(35,506,415)	-42	(35,476,176)	-48	(30,239)	
Net fixed assets	1,185,892	38,126,434	46	35,254,682	47	2,871,752	8
Other assets	49,612	1,595,020	2	2,523,157	3	(928,137)	-37
Total Assets	2,606,111	83,786,480	100	74,793,912	100	8,992,568	12
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Short-term loans	1,450	46,610		55,702		(9,092)	-16
Accounts payable	248,543	7,990,665	10	6,997,952	9	992,713	14
Other current liability	530,903	17,068,519	20	11,222,747	15	5,845,772	52
Other liabilities	1,860	59,812		44,038		15,774	36
Total Liabilities	782,756	25,165,606	30	18,320,439	24	6,845,167	37
Stockholders' Equity							
Capital stock	969,319	31,163,611	37	31,525,899	42	(362,288)	-1
Capital reserve	511,774	16,453,527	19	16,885,423	23	(431,896)	-3
Legal reserve	205,269	6,599,402	8	5,720,419	8	878,983	15
Retained earnings	94,598	3,041,311	4	2,073,510	3	967,801	47
Unrealized gain or loss on financial instruments	34,311	1,103,114	1	763,934	1	339,180	44
Cumulated translation adjustment	8,084	259,909	1	298,472		(38,563)	-13
Treasury stock				(794,184)	-1	794,184	-100
Total Equity	1,823,355	58,620,874	70	56,473,473	76	2,147,401	4
Total Liabilities & Shareholders' Equity	2,606,111	83,786,480	100	74,793,912	100	8,992,568	12
Forex (NT\$ per US\$)		32.15		32.81			

(1)All figures are under ROC GAAP.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED INCOME STATEMENT

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

	3 months ended on Jun 30					Sequential Comparison		
	2Q 2010		%	2Q 2009	YOY	2Q 2010	1Q 2010	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	514,335	16,386,717	100.0	14,680,980	11.6	16,386,717	15,688,515	4.5
Cost of Goods Sold	(427,256)	(13,612,376)	-83.1	(11,658,781)	16.8	(13,612,376)	(13,175,234)	3.3
Gross Profit	87,079	2,774,341	16.9	3,022,199	-8.2	2,774,341	2,513,281	10.4
Operating Expenses								
Selling Expenses	(5,332)	(169,877)	-1.0	(107,660)	57.8	(169,877)	(130,894)	29.8
Administrative Expenses	(11,367)	(362,137)	-2.2	(343,365)	5.5	(362,137)	(338,338)	7.0
Research and Development Expenses	(11,736)	(373,912)	-2.3	(298,132)	25.4	(373,912)	(327,738)	14.1
	(28,435)	(905,926)	-5.5	(749,157)	20.9	(905,926)	(796,970)	13.7
Operating Income	58,645	1,868,415	11.4	2,273,042	-17.8	1,868,415	1,716,311	8.9
Non-operating Income	6,413	204,319	1.2	94,430	116.4	204,319	83,405	145.0
Non-operating Expenses	(4,044)	(128,837)	-0.8	(216,507)	-40.5	(128,837)	(26,899)	379.0
Income from Continuing Operations before Income Tax	61,014	1,943,897	11.9	2,150,965	-9.6	1,943,897	1,772,817	9.7
Income Tax Credit (Expenses)	(13,630)	(434,251)	-2.7	(486,660)	-10.8	(434,251)	(259,206)	67.5
Net Income	47,384	1,509,646	9.2	1,664,305	-9.3	1,509,646	1,513,611	-0.3
Earnings Per Ordinary Share- Diluted		NT\$ 0.49		NT\$ 0.54			NT\$ 0.48	
Earnings Per ADS- Diluted		US\$ 0.08		US\$ 0.08			US\$ 0.08	
Weighted Average Outstanding Shares - Diluted ('k)		3,126,262		3,121,862			3,147,250	
Forex (NT\$ per US\$)		31.86		33.12			31.94	

(1) All figures are under ROC GAAP.

(2) 1 ADS is equivalent to 5 Common Shares.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED INCOME STATEMENT

For the Six Months Ended on June 30, 2010 and 2009

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

	6 months ended on June 30, 2010 and 2009				
	2010			2009	YOY
	USD	NTD	%	NTD	Change %
Net Sales	1,006,756	32,075,232	100.0	24,300,265	32.0
Cost of Goods Sold	(840,791)	(26,787,610)	-83.5	(20,428,704)	31.1
Gross Profit	165,964	5,287,622	16.5	3,871,561	36.6
Operating Expenses					
Selling expenses	(9,440)	(300,771)	-0.9	(198,556)	51.5
Administrative expenses	(21,986)	(700,474)	-2.2	(759,233)	-7.7
Research and development expenses	(22,023)	(701,650)	-2.2	(538,505)	30.3
	(53,449)	(1,702,895)	-5.3	(1,496,294)	13.8
Operating Income	112,515	3,584,727	11.2	2,375,267	50.9
Non-operating Income	9,031	287,723	0.9	215,163	33.7
Non-operating Expenses	(4,888)	(155,736)	-0.5	(122,036)	27.6
Income Before Income Tax	116,658	3,716,714	11.6	2,468,394	50.6
Income Tax Credit (Expenses)	(21,766)	(693,457)	-2.2	(542,304)	27.9
Net Income	94,892	3,023,257	9.4	1,926,090	57.0
Earnings Per Ordinary Share- Diluted		NT\$ 0.97		NT\$ 0.62	
Earnings Per ADS- Diluted		US\$ 0.15		US\$ 0.09	
Weighted Average Outstanding Shares - Diluted ('k)		3,126,262		3,121,862	
Forex (NT\$ per US\$)		31.86		33.12	

(1) All figures are under ROC GAAP.

(2) 1 ADS is equivalent to 5 Common Shares.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED STATEMENTS OF CASH FLOWS

For 6 Months Ended on Jun 30, 2010 and 2009

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

	6 months, 2010		6 months, 2009
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	94,036	3,023,257	1,926,090
Depreciation	129,497	4,163,316	4,333,535
Amortization	6,625	212,995	274,244
Gains on disposal of long-term investment			(5,871)
Change in working capital & others	(14,706)	(472,783)	(2,254,461)
Net cash flows provided from operating activities	215,452	6,926,785	4,273,537
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(152,685)	(4,908,814)	(822,630)
Increase of financial asset carried at cost	(28,739)	(923,950)	
Proceeds from disposal of equipments	29,471	947,492	6,854
Payment for deferred charges/other changes	(12,043)	(387,197)	(130,868)
Net cash used in investing activities	(163,996)	(5,272,469)	(946,644)
Cash Flows from Financing Activities:			
Repayment for short-term loan	(5,646)	(181,531)	(599,872)
Repayment for long-term loan			(3,000,000)
Proceeds from the exercise of employee stock option /other charges	640	20,591	1,469,799
Net cash provided from financing activities	(5,006)	(160,940)	(2,130,073)
Foreign currency exchange effect	618	19,855	(6,875)
Net increase (decrease) in cash and cash equivalents	47,068	1,513,231	1,189,945
Cash and cash equivalents at beginning of period	610,114	19,615,161	18,840,965
Cash and cash equivalents at end of period	657,182	21,128,392	20,030,910
Forex (NT\$ per US\$)		32.15	32.81

(1) : All figures are under ROC GAAP.