

News Release

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矽品精密工業股份有限公司公告 98 年第二季營收較前一季成長 53.6%

及稀釋普通股每股盈餘 NT\$0.54 或稀釋美國存託憑證單位盈餘 US\$ 0.08

98 年 7 月 29 日—**矽品精密工業股份有限公司公告**(臺灣證券交易所代號: 2325, NASDAQ 代號: SPIL) 98 年第 2 季營收為 NT\$ 14,137 百萬元, 與前一季比較成長 53.6%, 與 97 年同期間比較下滑 10.8%。

矽品公告 98 年第 2 季本期淨利 NT\$ 1,664 百萬元,而前一季為淨利 NT\$ 262 百萬元 及 97 年第 2 季淨利為 NT\$ 2,408 百萬元。

本季稀釋普通股每股盈餘為 NT\$ 0.54, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.08。 本季稀釋加權平均流通在外股數為 3,122 百萬股。

單位：新台幣百萬元

	98年		97年		差異
	第二季	%	第一季	%	
營業收入淨額	14,137	100.0	9,203	100.0	53.6
銷貨成本	(11,210)	-79.3	(8,324)	-90.5	34.7
營業毛利淨額	2,927	20.7	879	9.5	233.1
營業費用	(728)	-5.1	(689)	-7.5	5.7
營業淨利	2,199	15.6	190	2.0	1056.2
營業外收入	164	1.2	247	2.7	-33.7
營業外支出	(213)	-1.5	(120)	-1.3	77.1
繼續營業部門稅前淨利	2,150	15.2	317	3.4	578.1
所得稅 (費用)利益	(486)	-3.4	(55)	-0.6	778.5
本期淨利	1,664	11.8	262	2.8	535.8
稀釋普通股每股盈餘(元)	NT\$ 0.54		NT\$ 0.08		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.08		US\$ 0.01		
加權平均流通在外股數(仟股)-稀釋	3,121,862		3,136,087		

單位：新台幣百萬元

	98年		97年		差異
	第二季	%	第二季	%	
營業收入淨額	14,137	100.0	15,852	100.0	-10.8
銷貨成本	(11,210)	-79.3	(12,582)	-79.4	-10.9
營業毛利淨額	2,927	20.7	3,270	20.6	-10.5
營業費用	(728)	-5.1	(896)	-5.7	-18.8
營業淨利	2,199	15.6	2,374	15.0	-7.4
營業外收入	164	1.2	373	2.4	-56.2
營業外支出	(213)	-1.5	(57)	-0.4	271.7
繼續營業部門稅前淨利	2,150	15.2	2,690	17.0	-20.1
所得稅 (費用)利益	(486)	-3.4	(282)	-1.8	72.0
本期淨利	1,664	11.8	2,408	15.2	-30.9
稀釋普通股每股盈餘(元)	NT\$ 0.54		NT\$ 0.77		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.08		US\$ 0.13		
加權平均流通在外股數(仟股)-稀釋	3,121,862		3,126,293		

單位：新台幣百萬元

	98年		97年		差異
	1月1日-6月30日	%	1月1日-6月30日	%	
營業收入淨額	23,340	100.0	30,784	100.0	-24.2
銷貨成本	(19,534)	-83.7	(24,429)	-79.4	-20.0
營業毛利淨額	3,806	16.3	6,355	20.6	-40.1
營業費用	(1,416)	-6.1	(1,798)	-5.8	-21.2
營業淨利	2,390	10.2	4,557	14.8	-47.6
營業外收入	198	0.8	421	1.4	-52.9
營業外支出	(121)	-0.5	(305)	-1.0	-60.4
繼續營業部門稅前淨利	2,467	10.6	4,673	15.2	-47.2
所得稅 (費用)利益	(541)	-2.3	(512)	-1.7	5.6
本期淨利	1,926	8.3	4,161	13.5	-53.7
稀釋普通股每股盈餘(元)	NT\$ 0.62		NT\$ 1.33		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.09		US\$ 0.22		
加權平均流通在外股數(仟股)-稀釋	3,121,862		3,126,293		

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.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED INCOME STATEMENT

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

	3 months ended on June 30					Sequential Comparison		
	2Q 2009		%	2Q 2008	YOY	2Q 2009	1Q 2009	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	427,481	14,136,788	100.0	15,852,384	-10.8	14,136,788	9,203,336	53.6
Cost of Goods Sold	(338,975)	(11,209,888)	-79.3	(12,582,543)	-10.9	(11,209,888)	(8,324,659)	34.7
Gross Profit	88,506	2,926,900	20.7	3,269,841	-10.5	2,926,900	878,677	233.1
Operating Expenses								
Selling Expenses	(4,603)	(152,220)	-1.1	(211,136)	-27.9	(152,220)	(107,115)	42.1
Administrative Expenses	(8,506)	(281,283)	-2.0	(339,215)	-17.1	(281,283)	(344,682)	-18.4
Research and Development Expenses	(8,890)	(293,978)	-2.1	(345,327)	-14.9	(293,978)	(236,658)	24.2
	(21,998)	(727,481)	-5.1	(895,678)	-18.8	(727,481)	(688,455)	5.7
Operating Income	66,508	2,199,419	15.6	2,374,163	-7.4	2,199,419	190,222	1056.2
Non-operating Income	4,951	163,722	1.2	373,588	-56.2	163,722	247,076	-33.7
Non-operating Expenses	(6,439)	(212,931)	-1.5	(57,284)	271.7	(212,931)	(120,203)	77.1
Income from Continuing Operations before Income Tax	65,020	2,150,210	15.2	2,690,467	-20.1	2,150,210	317,095	578.1
Income Tax Credit (Expenses)	(14,693)	(485,905)	-3.4	(282,577)	72.0	(485,905)	(55,310)	778.5
Net Income	50,327	1,664,305	11.8	2,407,890	-30.9	1,664,305	261,785	535.8
Earnings Per Ordinary Share- Diluted		NT\$ 0.54		NT\$ 0.77			NT\$ 0.08	
Earnings Per ADS- Diluted		US\$ 0.08		US\$ 0.13			US\$ 0.01	
Weighted Average Outstanding Shares - Diluted ('k)		3,121,862		3,126,293			3,136,087	
Forex (NT\$ per US\$)		33.07		30.38			33.96	

(1) All figures are under ROC GAAP.

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

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED INCOME STATEMENT

For the Six Months Ended on June 30, 2009 and 2008

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

	6 months ended on June 30, 2009 and 2008				
	2009			2008	YOY
	USD	NTD	%	NTD	Change %
Net Sales	705,779	23,340,124	100.0	30,783,606	-24.2
Cost of Goods Sold	(590,703)	(19,534,547)	-83.7	(24,429,002)	-20.0
Gross Profit	115,076	3,805,577	16.3	6,354,604	-40.1
Operating Expenses					
Selling expenses	(7,842)	(259,335)	-1.1	(438,160)	-40.8
Administrative expenses	(18,928)	(625,965)	-2.7	(658,644)	-5.0
Research and development expenses	(16,046)	(530,636)	-2.3	(700,878)	-24.3
	(42,816)	(1,415,936)	-6.1	(1,797,682)	-21.2
Operating Income	72,260	2,389,641	10.2	4,556,922	-47.6
Non-operating Income	6,000	198,421	0.9	421,118	-52.9
Non-operating Expenses	(3,652)	(120,757)	-0.5	(304,610)	-60.4
Income Before Income Tax	74,609	2,467,305	10.6	4,673,430	-47.2
Income Tax Credit (Expenses)	(16,366)	(541,215)	-2.3	(512,584)	5.6
Net Income	58,243	1,926,090	8.3	4,160,846	-53.7
Earnings Per Ordinary Share- Diluted		NT\$ 0.62		NT\$ 1.33	
Earnings Per ADS- Diluted		US\$ 0.09		US\$ 0.22	
Weighted Average Outstanding Shares - Diluted ('k)		3,121,862		3,126,293	
Forex (NT\$ per US\$)		33.07		30.38	

(1) All figures are under ROC GAAP.

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

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED STATEMENTS OF CASH FLOWS

For 6 Months Ended on June 30, 2009 and 2008

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

	6 months, 2009		6 months, 2008
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	58,794	1,926,090	4,160,846
Depreciation	124,115	4,066,004	4,090,899
Amortization	8,224	269,413	281,200
Gains on disposal of long-term investment	(179)	(5,871)	
Long-term investment gain recognized by equity method	304	9,975	(42,130)
Change in working capital & others	(72,541)	(2,376,459)	422,519
Net cash flows provided from operating activities	118,716	3,889,152	8,913,334
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(22,324)	(731,343)	(5,535,821)
Payment for long-term investment	(10,107)	(331,100)	(19,032)
Payment for deferred charges/other changes	(1,367)	(44,798)	(210,542)
Net cash used in investing activities	(33,799)	(1,107,241)	(5,765,395)
Cash Flows from Financing Activities:			
Payment for long-term bank loan	(91,575)	(3,000,000)	
Remuneration of directors and supervisors' bonuses			(157,404)
Proceeds from the exercise of employee stock option /other charge	45,012	1,474,595	(40,683)
Net cash provided from financing activities	(46,563)	(1,525,405)	(198,087)
Net increase (decrease) in cash and cash equivalents	38,355	1,256,506	2,949,852
Cash and cash equivalents at beginning of period	545,367	17,866,238	21,128,754
Cash and cash equivalents at end of period	583,722	19,122,744	24,078,606
Forex (NT\$ per US\$)		32.76	30.29

(1) : All figures are under ROC GAAP.