

## News Release

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**矽品精密工業股份有限公司公告 98 年第三季營收較前一季成長 18.4%**

**及稀釋普通股每股盈餘 NT\$0.82 或稀釋美國存託憑證單位盈餘 US\$ 0.13**

98 年 10 月 28 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 3 季營收為 NT\$ 16,733 百萬元, 與前一季比較成長 18.4%, 與 97 年同期間比較下滑 3.0%.

矽品公告 98 年第 3 季本期淨利 NT\$ 2,561 百萬元,而前一季為淨利 NT\$ 1,664 百萬元 及 97 年第 3 季淨利為 NT\$ 3,186 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.82, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.13. 本季稀釋加權平均流通在外股數為 3,127 百萬股.

單位：新台幣百萬元

	98年		98年		差異
	第三季	%	第二季	%	
營業收入淨額	16,733	100.0	14,137	100.0	18.4
銷貨成本	(12,856)	-76.8	(11,210)	-79.3	14.7
營業毛利淨額	3,877	23.2	2,927	20.7	32.5
營業費用	(829)	-5.0	(728)	-5.1	13.9
營業淨利	3,048	18.2	2,199	15.6	38.6
營業外收入	223	1.3	164	1.2	36.2
營業外支出	(166)	-1.0	(213)	-1.5	-22.0
繼續營業部門稅前淨利	3,105	18.6	2,150	15.2	44.4
所得稅 (費用)利益	(544)	-3.3	(486)	-3.4	11.9
本期淨利	2,561	15.3	1,664	11.8	53.9
稀釋普通股每股盈餘(元)	NT\$ 0.82		NT\$ 0.54		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.13		US\$ 0.08		
加權平均流通在外股數(仟股)-稀釋	3,126,703		3,121,862		

單位：新台幣百萬元

	98年		97年		差異
	第三季	%	第三季	%	
營業收入淨額	16,733	100.0	17,242	100.0	-3.0
銷貨成本	(12,856)	-76.8	(13,191)	-76.5	-2.5
營業毛利淨額	3,877	23.2	4,051	23.5	-4.3
營業費用	(829)	-5.0	(944)	-5.5	-12.2
營業淨利	3,048	18.2	3,107	18.0	-1.9
營業外收入	223	1.3	496	2.9	-55.1
營業外支出	(166)	-1.0	(116)	-0.7	42.6
繼續營業部門稅前淨利	3,105	18.6	3,487	20.2	-11.0
所得稅 (費用)利益	(544)	-3.3	(301)	-1.7	80.8
本期淨利	2,561	15.3	3,186	18.5	-19.6
稀釋普通股每股盈餘(元)	NT\$ 0.82		NT\$ 1.02		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.13		US\$ 0.16		
加權平均流通在外股數(仟股)-稀釋	3,126,703		3,137,178		

單位：新台幣百萬元

	98年		97年		差異
	1月1日~9月30日	%	1月1日~9月30日	%	%
營業收入淨額	40,073	100.0	48,026	100.0	-16.6
銷貨成本	(32,390)	-80.8	(37,621)	-78.3	-13.9
營業毛利淨額	7,683	19.2	10,405	21.7	-26.2
營業費用	(2,245)	-5.6	(2,741)	-5.7	-18.1
營業淨利	5,438	13.6	7,664	16.0	-29.0
營業外收入	361	0.9	649	1.4	-44.4
營業外支出	(227)	-0.6	(153)	-0.3	48.3
繼續營業部門稅前淨利	5,572	13.9	8,160	17.0	-31.7
所得稅(費用)利益	(1,085)	-2.7	(813)	-1.7	33.4
本期淨利	4,487	11.2	7,347	15.3	-38.9
稀釋普通股每股盈餘(元)	NT\$ 1.44		NT\$ 2.34		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.22		US\$ 0.38		
加權平均流通在外股數(仟股)-稀釋	3,126,703		3,137,178		

**SILICONWARE PRECISION INDUSTRIES CO., LTD.**

**UNCONSOLIDATED BALANCE SHEET**

**As of Sept 30, 2009 and 2008**

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

ASSETS	Sept 30,2009			Sept 30,2008		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	541,716	17,426,995	23	13,511,631	18	3,915,364	29
Accounts receivable	361,118	11,617,175	15	11,698,541	15	(81,366)	-1
Inventories	88,406	2,844,019	4	2,854,984	4	(10,965)	0
Other current assets	63,684	2,048,713	3	2,177,700	3	(128,987)	-6
<b>Total current assets</b>	<b>1,054,924</b>	<b>33,936,902</b>	<b>45</b>	<b>30,242,856</b>	<b>40</b>	<b>3,694,046</b>	<b>12</b>
Long-term investments	216,295	6,958,211	9	5,879,401	8	1,078,810	18
Fixed assets	2,104,852	67,713,088	90	71,226,723	94	(3,513,635)	-5
Less accumulated depreciation	(1,098,158)	(35,327,748)	-47	(33,385,427)	-44	(1,942,321)	6
Net fixed assets	1,006,694	32,385,340	43	37,841,296	50	(5,455,956)	-14
Other assets	52,351	1,684,147	3	1,617,215	2	66,932	4
<b>Total Assets</b>	<b>2,330,264</b>	<b>74,964,600</b>	<b>100</b>	<b>75,580,768</b>	<b>100</b>	<b>(616,168)</b>	<b>-1</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	244,260	7,857,831	11	7,695,168	10	162,663	2
Other current liability	213,272	6,860,972	9	6,073,806	8	787,166	1
Long-term loans				2,981,592	4	(2,981,592)	-100
Other liabilities	3,033	97,558		81,985		15,573	19
<b>Total Liabilities</b>	<b>460,565</b>	<b>14,816,361</b>	<b>20</b>	<b>16,832,551</b>	<b>22</b>	<b>(2,016,190)</b>	<b>-12</b>
<b>Stockholders' Equity</b>							
Capital stock	968,717	31,163,611	42	31,525,899	42	(362,288)	-1
Capital reserve	511,456	16,453,526	22	16,819,576	22	(366,050)	-2
Legal reserve	177,818	5,720,419	8	5,089,066	7	631,353	12
Retained earnings	144,067	4,634,637	6	7,487,015	10	(2,852,378)	-38
Unrealized gain or loss on financial instruments	60,498	1,946,208	2	(1,622,544)	-2	3,568,752	-220
Cumulated translation adjustment	7,144	229,838		243,389		(13,551)	-6
Treasury stock				(794,184)	-1	794,184	-100
<b>Total Equity</b>	<b>1,869,700</b>	<b>60,148,239</b>	<b>80</b>	<b>58,748,217</b>	<b>78</b>	<b>1,400,022</b>	<b>2</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>2,330,264</b>	<b>74,964,600</b>	<b>100</b>	<b>75,580,768</b>	<b>100</b>	<b>(616,168)</b>	<b>-1</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.17</b>		<b>32.17</b>			

(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 Sept 30					Sequential Comparison		
	3Q 2009		%	3Q 2008	YOY	3Q 2009	2Q 2009	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	510,299	16,732,703	100.0	17,242,039	-3.0	16,732,703	14,136,788	18.4
Cost of Goods Sold	(392,060)	(12,855,656)	-76.8	(13,191,498)	-2.5	(12,855,656)	(11,209,888)	14.7
Gross Profit	118,239	3,877,047	23.2	4,050,541	-4.3	3,877,047	2,926,900	32.5
Operating Expenses								
Selling Expenses	(5,905)	(193,613)	-1.2	(252,001)	-23.2	(193,613)	(152,220)	27.2
Administrative Expenses	(8,918)	(292,411)	-1.7	(351,311)	-16.8	(292,411)	(281,283)	4.0
Research and Development Expenses	(10,457)	(342,869)	-2.0	(340,351)	0.7	(342,869)	(293,978)	16.6
	(25,279)	(828,893)	-5.0	(943,663)	-12.2	(828,893)	(727,481)	13.9
Operating Income	92,960	3,048,154	18.2	3,106,878	-1.9	3,048,154	2,199,419	38.6
Non-operating Income	6,791	222,683	1.3	496,691	-55.2	222,683	163,722	36.0
Non-operating Expenses	(5,057)	(165,820)	-1.0	(116,432)	42.4	(165,820)	(212,931)	-22.1
Income from Continuing Operations before Income Tax	94,694	3,105,017	18.6	3,487,137	-11.0	3,105,017	2,150,210	44.4
Income Tax Credit (Expenses)	(16,587)	(543,890)	-3.3	(300,874)	80.8	(543,890)	(485,905)	11.9
Net Income	78,107	2,561,127	15.3	3,186,263	-19.6	2,561,127	1,664,305	53.9
Earnings Per Ordinary Share- Diluted		NT\$ 0.82		NT\$ 1.02			NT\$ 0.54	
Earnings Per ADS- Diluted		US\$ 0.13		US\$ 0.16			US\$ 0.08	
Weighted Average Outstanding Shares - Diluted ('k)		3,126,703		3,137,178			3,121,862	
Forex ( NT\$ per US\$ )		32.79		31.19			33.07	

(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 Nine Months Ended on Sept 30, 2009 and 2008**

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

	9 months ended on Sept 30, 2009 and 2008				
	2009			2008	YOY
	USD	NTD	%	NTD	Change %
<b>Net Sales</b>	1,222,105	40,072,827	100.0	48,025,645	-16.6
<b>Cost of Goods Sold</b>	(987,807)	(32,390,203)	-80.8	(37,620,500)	-13.9
<b>Gross Profit</b>	234,298	7,682,624	19.2	10,405,145	-26.2
<b>Operating Expenses</b>					
<b>Selling expenses</b>	(13,814)	(452,948)	-1.1	(690,161)	-34.4
<b>Administrative expenses</b>	(28,008)	(918,376)	-2.3	(1,009,955)	-9.1
<b>Research and development expenses</b>	(26,639)	(873,505)	-2.2	(1,041,229)	-16.1
	(68,461)	(2,244,829)	-5.6	(2,741,345)	-18.1
<b>Operating Income</b>	165,837	5,437,795	13.6	7,663,800	-29.0
<b>Non-operating Income</b>	11,007	360,906	0.9	649,395	-44.4
<b>Non-operating Expenses</b>	(6,904)	(226,379)	-0.6	(152,628)	48.3
<b>Income Before Income Tax</b>	169,940	5,572,322	13.9	8,160,567	-31.7
<b>Income Tax Credit (Expenses)</b>	(33,093)	(1,085,105)	-2.7	(813,458)	33.4
<b>Net Income</b>	136,847	4,487,217	11.2	7,347,109	-38.9
Earnings Per Ordinary Share- Diluted		NT\$ 1.44		NT\$ 2.34	
Earnings Per ADS- Diluted		US\$ 0.22		US\$ 0.38	
Weighted Average Outstanding Shares - Diluted ('k)		3,126,703		3,137,178	
Forex ( NT\$ per US\$)		32.79		31.19	

(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 9 Months Ended on Sept 30, 2009 and 2008**

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

	9 months, 2009		9 months, 2008
	USD	NTD	NTD
<b>Cash Flows from Operating Activities:</b>			
Net income	139,485	4,487,217	7,347,109
Depreciation	185,945	5,981,846	6,255,794
Amortization	12,035	387,154	430,288
Gains on disposal of long-term investment	(182)	(5,871)	
Long-term investment gain recognized by equity method	(3,941)	(126,781)	(33,278)
Change in working capital & others	(54,381)	(1,749,446)	1,301,564
<b>Net cash flows provided from operating activities</b>	<b>278,959</b>	<b>8,974,119</b>	<b>15,301,477</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of property, plant, and equipment	(55,996)	(1,801,380)	(7,939,486)
Proceeds from disposal of long-term investment	182	5,871	
Payment for long-term investment	(10,292)	(331,100)	(323,332)
Payment for deferred charges/other changes	(156)	(5,018)	(327,851)
<b>Net cash used in investing activities</b>	<b>(66,261)</b>	<b>(2,131,627)</b>	<b>(8,590,669)</b>
<b>Cash Flows from Financing Activities:</b>			
Cash dividends distributed to shareholders and cash bonus distributed to employees	(174,368)	(5,609,430)	(14,774,769)
Repayment for long-term investment	(93,255)	(3,000,000)	
Remuneration of directors and supervisors' bonuses			(157,404)
Proceeds from the exercise of employee stock option /other charges	27,187	874,595	(59,892)
<b>Net cash provided from financing activities</b>	<b>(240,436)</b>	<b>(7,734,835)</b>	<b>(14,992,065)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(27,738)</b>	<b>(892,343)</b>	<b>(8,281,257)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>569,454</b>	<b>18,319,338</b>	<b>21,792,888</b>
<b>Cash and cash equivalents at end of period</b>	<b>541,716</b>	<b>17,426,995</b>	<b>13,511,631</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.17</b>	<b>32.17</b>

(1) : All figures are under ROC GAAP.