

News Release

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矽品精密工業股份有限公司公告 99 年第一季營收較前一季衰退 10.5%

及稀釋普通股每股盈餘 NT\$ 0.48 或稀釋美國存託憑證單位盈餘 US\$ 0.08

99年4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) 99年第1季合併營收為 NT\$ 15,688 百萬元, 與前一季比較衰退 10.5%, 與 98年同期間比較成長 63.1%.

矽品公告 99年第1季本期淨利 NT\$ 1,514 百萬元,而前一季為淨利 NT\$ 4,303 百萬元 及 98年第1季為淨利 NT\$ 262 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.48, 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 3,147 百萬股.

.所有數字皆依中華民國一般公認會計原則及合併基礎所編製。

單位：新台幣百萬元

	99年		98年		差異
	第一季	%	第四季	%	
營業收入淨額	15,688	100.0	17,528	100.0	-10.5
銷貨成本	(13,175)	-84.0	(14,005)	-79.9	-5.9
營業毛利淨額	2,513	16.0	3,523	20.1	-28.7
營業費用	(797)	-5.1	(971)	-5.5	-17.9
營業淨利	1,716	10.9	2,552	14.6	-32.7
營業外收入	84	0.5	2,117	12.1	-96.1
營業外支出	(27)	-0.1	(29)	-0.2	10.6
繼續營業部門稅前淨利	1,773	11.3	4,640	26.5	-61.8
所得稅 (費用)利益	(259)	-1.7	(337)	-1.9	-23.2
本期淨利	1,514	9.6	4,303	24.6	-64.8
稀釋普通股每股盈餘(元)	NT\$ 0.48		NT\$ 1.37		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.08		US\$ 0.21		
加權平均流通在外股數(仟股)-稀釋	3,147,250		3,138,273		

單位：新台幣百萬元

	99年		98年		差異
	第一季	%	第一季	%	
營業收入淨額	15,688	100.0	9,619	100.0	63.1
銷貨成本	(13,175)	-84.0	(8,770)	-91.2	50.2
營業毛利淨額	2,513	16.0	849	8.8	195.9
營業費用	(797)	-5.1	(747)	-7.7	6.7
營業淨利	1,716	10.9	102	1.1	1579.0
營業外收入	84	0.5	247	2.5	-66.3
營業外支出	(27)	-0.1	(32)	-0.3	-15.9
繼續營業部門稅前淨利	1,773	11.3	317	3.3	458.5
所得稅 (費用)利益	(259)	-1.7	(55)	-0.6	365.8
本期淨利	1,514	9.6	262	2.7	478.2
稀釋普通股每股盈餘(元)	NT\$ 0.48		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	3,147,250		3,136,087		

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED BALANCE SHEET

As of Mar 31, 2010 and 2009

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

ASSETS	Mar 31,2010			Mar 31,2009		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	666,617	21,198,416	26	19,426,966	27	1,771,450	9
Accounts receivable	338,004	10,748,521	13	7,441,082	10	3,307,439	44
Inventories	97,864	3,112,062	4	2,055,985	3	1,056,077	51
Other current assets	64,795	2,060,493	3	1,392,831	3	667,662	48
Total current assets	1,167,280	37,119,492	46	30,316,864	43	6,802,628	22
Long-term investments	131,410	4,178,844	5	1,796,298	2	2,382,546	133
Fixed assets	2,386,214	75,881,590	95	71,644,463	99	4,237,127	6
Less accumulated depreciation	(1,210,867)	(38,505,567)	-48	(34,780,942)	-48	(3,724,625)	11
Net fixed assets	1,175,347	37,376,023	47	36,863,521	51	512,502	1
Other assets	56,151	1,785,595	2	2,888,921	4	(1,103,326)	-38
Total Assets	2,530,187	80,459,954	100	71,865,604	100	8,594,350	12
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Short-term loans	5,442	173,050		525,007	1	(351,957)	-67
Accounts payable	239,337	7,610,925	10	4,030,446	5	3,580,479	89
Current portion of long-term debt				747,807	1	(747,807)	-100
Other current liability	261,673	8,321,217	10	4,121,348	5	4,199,869	102
Long-term loans				2,243,420	3	(2,243,420)	-100
Other liabilities	1,243	39,529		50,667		(11,138)	-22
Total Liabilities	507,696	16,144,721	20	11,718,695	15	4,426,026	38
Stockholders' Equity							
Capital stock	979,988	31,163,611	39	31,525,899	44	(362,288)	-1
Capital reserve	517,406	16,453,526	20	16,820,211	24	(366,685)	-2
Legal reserve	179,887	5,720,419	7	5,089,066	7	631,353	12
Retained earnings	328,643	10,450,860	13	6,715,220	9	3,735,640	56
Unrealized gain or loss on financial instruments	10,683	339,720	1	385,578	1	(45,858)	-12
Cumulated translation adjustment	5,884	187,097		405,119	1	(218,022)	-54
Treasury stock				(794,184)	-1	794,184	-100
Total Equity	2,022,492	64,315,233	80	60,146,909	85	4,168,324	7
Total Liabilities & Shareholders' Equity	2,530,187	80,459,954	100	71,865,604	100	8,594,350	12
Forex (NT\$ per US\$)		31.80		33.91			

(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 Mar 31					Sequential Comparison		
	1Q 2010		%	1Q 2009	YOY	1Q 2010	4Q 2009	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	491,187	15,688,515	100.0	9,619,285	63.1	15,688,515	17,527,853	-10.5
Cost of Goods Sold	(412,499)	(13,175,234)	-84.0	(8,769,923)	50.2	(13,175,234)	(14,005,063)	-5.9
Gross Profit	78,688	2,513,281	16.0	849,362	195.9	2,513,281	3,522,790	-28.7
Operating Expenses								
Selling Expenses	(4,098)	(130,894)	-0.8	(90,896)	44.0	(130,894)	(294,328)	-55.5
Administrative Expenses	(10,593)	(338,338)	-2.2	(415,868)	-18.6	(338,338)	(286,519)	18.1
Research and Development Expenses	(10,261)	(327,738)	-2.1	(240,373)	36.3	(327,738)	(390,065)	-16.0
	(24,952)	(796,970)	-5.1	(747,137)	6.7	(796,970)	(970,912)	-17.9
Operating Income	53,735	1,716,311	10.9	102,225	1579.0	1,716,311	2,551,878	-32.7
Non-operating Income	2,611	83,405	0.5	247,184	-66.3	83,405	2,117,197	-96.1
Non-operating Expenses	(842)	(26,899)	-0.2	(31,980)	-15.9	(26,899)	(28,852)	-6.8
Income from Continuing Operations before Income Tax	55,505	1,772,817	11.3	317,429	458.5	1,772,817	4,640,223	-61.8
Income Tax Credit (Expenses)	(8,115)	(259,206)	-1.7	(55,644)	365.8	(259,206)	(337,611)	-23.2
Net Income	47,389	1,513,611	9.6	261,785	478.2	1,513,611	4,302,612	-64.8
Earnings Per Ordinary Share- Diluted		NT\$ 0.48		NT\$ 0.08			NT\$ 1.37	
Earnings Per ADS- Diluted		US\$ 0.08		US\$ 0.01			US\$ 0.21	
Weighted Average Outstanding Shares - Diluted ('k)		3,147,250		3,136,087			3,138,273	
Forex (NT\$ per US\$)		31.94		33.96			32.30	

(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 3 Months Ended on Mar 31, 2010 and 2009

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

	3 months, 2010		3 months, 2009
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	47,598	1,513,611	261,785
Depreciation	66,026	2,099,635	2,222,989
Amortization	3,346	106,404	142,328
Gains on disposal of long-term investment			(5,871)
Change in working capital & others	2,874	91,404	(1,369,324)
Net cash flows provided from operating activities	119,844	3,811,054	1,251,907
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(64,380)	(2,047,287)	(479,454)
Proceeds from disposal of equipments	78	2,481	1,208
Payment for deferred charges/other changes	(4,009)	(127,496)	(29,106)
Net cash used in investing activities	(68,311)	(2,172,302)	(507,352)
Cash Flows from Financing Activities:			
Repayment for short-term loan	(1,608)	(51,132)	(152,292)
Proceeds from the exercise of employee stock option /other charges	1	33	(24,009)
Net cash provided from financing activities	(1,607)	(51,099)	(176,301)
Foreign currency exchange effect	(138)	(4,398)	17,747
Net increase (decrease) in cash and cash equivalents	49,788	1,583,255	586,001
Cash and cash equivalents at beginning of period	616,829	19,615,161	18,840,965
Cash and cash equivalents at end of period	666,617	21,198,416	19,426,966
Forex (NT\$ per US\$)		31.80	33.91

(1) : All figures are under ROC GAAP.