

# News Release

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**矽品精密工業股份有限公司公告 99 年第二季營收較前一季成長 4.5%**

**及稀釋普通股每股盈餘 NT\$ 0.49 或稀釋美國存託憑證每單位盈餘 US\$ 0.08**

99年7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2季合併營收為 NT\$ 16,386 百萬元, 與前一季比較成長 4.5%, 與 98年同期間比較成長 11.6%.

矽品公告 99年第2季本期淨利 NT\$ 1,510 百萬元,而前一季為淨利 NT\$ 1,514 百萬元 及 98年第2季為淨利 NT\$ 1,664 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.49, 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 3,126 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		99年		差異 %
	第二季	%	第一季	%	
營業收入淨額	16,386	100.0	15,688	100.0	4.5
銷貨成本	(13,612)	-83.1	(13,175)	-84.0	3.3
營業毛利淨額	2,774	16.9	2,513	16.0	10.4
營業費用	(906)	-5.5	(797)	-5.1	13.7
營業淨利	1,868	11.4	1,716	10.9	8.9
營業外收入	204	1.2	84	0.5	145.0
營業外支出	(128)	-0.8	(27)	-0.1	379.0
繼續營業部門稅前淨利	1,944	11.9	1,773	11.3	9.7
所得稅 (費用)利益	(434)	-2.7	(259)	-1.7	67.5
本期淨利	1,510	9.2	1,514	9.6	-0.3
稀釋普通股每股盈餘(元)	NT\$ 0.49		NT\$ 0.48		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.08		US\$ 0.08		
加權平均流通在外股數(仟股)-稀釋	3,126,262		3,147,250		

單位：新台幣百萬元

	99年		98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	32,075	100.0	24,300	100.0	32.0
銷貨成本	(26,787)	-83.5	(20,428)	-84.1	31.1
營業毛利淨額	5,288	16.5	3,872	15.9	36.6
營業費用	(1,703)	-5.3	(1,497)	-6.2	13.8
營業淨利	3,585	11.2	2,375	9.8	50.9
營業外收入	288	0.9	215	0.9	33.7
營業外支出	(156)	-0.5	(122)	-0.5	27.6
繼續營業部門稅前淨利	3,717	11.6	2,468	10.2	50.6
所得稅 (費用)利益	(694)	-2.2	(542)	-2.2	27.9
本期淨利	3,023	9.4	1,926	8.0	57.0
稀釋普通股每股盈餘(元)	NT\$ 0.97		NT\$ 0.62		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.15		US\$ 0.09		
加權平均流通在外股數(仟股)-稀釋	3,126,262		3,121,862		

**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
<b>Total current assets</b>	<b>1,201,156</b>	<b>38,617,167</b>	<b>46</b>	<b>34,817,131</b>	<b>47</b>	<b>3,800,036</b>	<b>11</b>
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
<b>Total Assets</b>	<b>2,606,111</b>	<b>83,786,480</b>	<b>100</b>	<b>74,793,912</b>	<b>100</b>	<b>8,992,568</b>	<b>12</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>							
<b>Liabilities</b>							
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
<b>Total Liabilities</b>	<b>782,756</b>	<b>25,165,606</b>	<b>30</b>	<b>18,320,439</b>	<b>24</b>	<b>6,845,167</b>	<b>37</b>
<b>Stockholders' Equity</b>							
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
<b>Total Equity</b>	<b>1,823,355</b>	<b>58,620,874</b>	<b>70</b>	<b>56,473,473</b>	<b>76</b>	<b>2,147,401</b>	<b>4</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>2,606,111</b>	<b>83,786,480</b>	<b>100</b>	<b>74,793,912</b>	<b>100</b>	<b>8,992,568</b>	<b>12</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.15</b>		<b>32.81</b>			

(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))

	<b>6 months ended on June 30, 2010 and 2009</b>				
	<b>2010</b>			<b>2009</b>	<b>YOY</b>
	<b>USD</b>	<b>NTD</b>	<b>%</b>	<b>NTD</b>	<b>Change %</b>
<b>Net Sales</b>	1,006,756	32,075,232	100.0	24,300,265	32.0
<b>Cost of Goods Sold</b>	(840,791)	(26,787,610)	-83.5	(20,428,704)	31.1
<b>Gross Profit</b>	165,964	5,287,622	16.5	3,871,561	36.6
<b>Operating Expenses</b>					
<b>Selling expenses</b>	(9,440)	(300,771)	-0.9	(198,556)	51.5
<b>Administrative expenses</b>	(21,986)	(700,474)	-2.2	(759,233)	-7.7
<b>Research and development expenses</b>	(22,023)	(701,650)	-2.2	(538,505)	30.3
	(53,449)	(1,702,895)	-5.3	(1,496,294)	13.8
<b>Operating Income</b>	112,515	3,584,727	11.2	2,375,267	50.9
<b>Non-operating Income</b>	9,031	287,723	0.9	215,163	33.7
<b>Non-operating Expenses</b>	(4,888)	(155,736)	-0.5	(122,036)	27.6
<b>Income Before Income Tax</b>	116,658	3,716,714	11.6	2,468,394	50.6
<b>Income Tax Credit (Expenses)</b>	(21,766)	(693,457)	-2.2	(542,304)	27.9
<b>Net Income</b>	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
<b>Cash Flows from Operating Activities:</b>			
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)
<b>Net cash flows provided from operating activities</b>	<b>215,452</b>	<b>6,926,785</b>	<b>4,273,537</b>
<b>Cash Flows from Investing Activities:</b>			
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)
<b>Net cash used in investing activities</b>	<b>(163,996)</b>	<b>(5,272,469)</b>	<b>(946,644)</b>
<b>Cash Flows from Financing Activities:</b>			
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
<b>Net cash provided from financing activities</b>	<b>(5,006)</b>	<b>(160,940)</b>	<b>(2,130,073)</b>
Foreign currency exchange effect	618	19,855	(6,875)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>47,068</b>	<b>1,513,231</b>	<b>1,189,945</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>610,114</b>	<b>19,615,161</b>	<b>18,840,965</b>
<b>Cash and cash equivalents at end of period</b>	<b>657,182</b>	<b>21,128,392</b>	<b>20,030,910</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.15</b>	<b>32.81</b>

(1) : All figures are under ROC GAAP.