

News Release

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矽品精密工業股份有限公司公告 99 年第四季營收較前一季下滑 5.1%

及稀釋普通股每股盈餘 NT\$ 0.36 或稀釋美國存託憑證每單位盈餘 US\$ 0.06

100 年 1 月 26 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 4 季合併營收為 NT\$ 15,479 百萬元, 與前一季比較下滑 5.1%, 與 98 年同期比較下滑 11.7%.

矽品公告 99 年第 4 季本期淨利 NT\$ 1,114 百萬元,而前一季為淨利 NT\$ 1,490 百萬元 及 98 年第 4 季為淨利 NT\$ 4,303 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.36, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.06. 本季稀釋加權平均流通在外股數為 3,133 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
	第四季	%	第三季	%	
營業收入淨額	15,479	100.0	16,303	100.0	-5.1
銷貨成本	(13,272)	-85.7	(13,982)	-85.8	-5.1
營業毛利淨額	2,207	14.3	2,321	14.2	-4.9
營業費用	(985)	-6.4	(752)	-4.6	30.8
營業淨利	1,222	7.9	1,569	9.6	-22.1
營業外收入	76	0.5	151	0.9	-49.8
營業外支出	(104)	-0.7	(241)	-1.5	-56.6
繼續營業部門稅前淨利	1,194	7.7	1,479	9.1	-19.3
所得稅 (費用)利益	(80)	-0.5	11	—	-862.5
本期淨利	1,114	7.2	1,490	9.1	-25.2
稀釋普通股每股盈餘(元)	NT\$ 0.36		NT\$ 0.48		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.06		US\$ 0.08		
加權平均流通在外股數(仟股)-稀釋	3,133,262		3,130,970		

單位：新台幣百萬元

	99年		98年		差異
	第四季	%	第四季	%	
營業收入淨額	15,479	100.0	17,528	100.0	-11.7
銷貨成本	(13,272)	-85.7	(14,005)	-79.9	-5.2
營業毛利淨額	2,207	14.3	3,523	20.1	-37.4
營業費用	(985)	-6.4	(971)	-5.5	1.4
營業淨利	1,222	7.9	2,552	14.6	-52.1
營業外收入	76	0.5	2,031	11.6	-96.3
營業外支出	(104)	-0.7	57	0.3	-280.7
繼續營業部門稅前淨利	1,194	7.7	4,640	26.5	-74.3
所得稅 (費用)利益	(80)	-0.5	(337)	-1.9	-76.3
本期淨利	1,114	7.2	4,303	24.6	-74.1
稀釋普通股每股盈餘(元)	NT\$ 0.36		NT\$ 1.37		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.06		US\$ 0.21		
加權平均流通在外股數(仟股)-稀釋	3,133,262		3,138,273		

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED BALANCE SHEET

As of Dec 31, 2010 and 2009

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

ASSETS	Dec 31,2010			Dec 31,2009		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	532,750	15,519,008	19	19,615,161	25	(4,096,153)	-21
Accounts receivable	333,740	9,721,839	12	11,339,963	14	(1,618,124)	-14
Inventories	120,697	3,515,897	4	2,992,331	4	523,566	17
Other current assets	83,602	2,435,324	4	2,035,699	3	399,625	20
Total current assets	1,070,788	31,192,068	39	35,983,154	46	(4,791,086)	-13
Long-term investments	222,632	6,485,268	8	4,141,187	5	2,344,081	57
Fixed assets	2,710,859	78,967,319	95	74,225,424	95	4,741,895	6
Less accumulated depreciation	(1,237,230)	(36,040,524)	-44	(37,909,299)	-48	1,868,775	-5
Net fixed assets	1,473,628	42,926,795	51	36,316,125	47	6,610,670	18
Other assets	67,042	1,952,940	2	1,870,121	2	82,819	4
Total Assets	2,834,091	82,557,071	100	78,310,587	100	4,246,484	5
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Short-term loans	50,164	1,461,281	2	225,488		1,235,793	548
Accounts payable	252,175	7,345,871	9	7,953,743	10	(607,872)	-8
Other current liability	265,584	7,736,454	10	6,825,757	9	910,697	13
Long-term loans	149,954	4,368,158	6			4,368,158	100
Other liabilities	11,985	349,126		224,373		124,753	56
Total Liabilities	729,862	21,260,890	26	15,229,361	19	6,031,529	40
Stockholders' Equity							
Capital stock	1,069,812	31,163,611	38	31,163,611	40		
Capital reserve	564,831	16,453,527	20	16,453,527	21		
Legal reserve	226,550	6,599,402	8	5,720,419	7	878,983	15
Retained earnings	193,785	5,644,961	8	8,937,249	12	(3,292,288)	-37
Unrealized gain or loss on financial instruments	61,398	1,788,512	2	767,157	1	1,021,355	133
Cumulated translation adjustment	(12,147)	(353,832)		39,263		(393,095)	-1001
Total Equity	2,104,229	61,296,181	74	63,081,226	81	(1,785,045)	-3
Total Liabilities & Shareholders' Equity	2,834,091	82,557,071	100	78,310,587	100	4,246,484	5
Forex (NT\$ per US\$)		29.13		32.30			

(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 Dec 31					Sequential Comparison		
	4Q 2010		%	4Q 2009	YOY	4Q 2010	3Q 2010	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	510,016	15,478,985	100.0	17,527,853	-11.7	15,478,985	16,303,253	-5.1
Cost of Goods Sold	(437,299)	(13,272,013)	-85.7	(14,005,063)	-5.2	(13,272,013)	(13,981,641)	-5.1
Gross Profit	72,717	2,206,972	14.3	3,522,790	-37.4	2,206,972	2,321,612	-4.9
Operating Expenses								
Selling Expenses	(5,172)	(156,959)	-1.0	(294,328)	-46.7	(156,959)	65,339	-340.2
Administrative Expenses	(13,423)	(407,391)	-2.6	(286,519)	42.2	(407,391)	(401,396)	1.5
Research and Development Expenses	(13,845)	(420,206)	-2.7	(390,065)	7.7	(420,206)	(416,451)	0.9
	(32,440)	(984,556)	-6.4	(970,912)	1.4	(984,556)	(752,508)	30.8
Operating Income	40,277	1,222,416	7.9	2,551,878	-52.1	1,222,416	1,569,104	-22.1
Non-operating Income	2,499	75,832	0.5	2,030,514	-96.3	75,832	151,109	-49.8
Non-operating Expenses	(3,443)	(104,491)	-0.7	57,831	-280.7	(104,491)	(240,904)	-56.6
Income from Continuing Operations before Income Tax	39,333	1,193,757	7.7	4,640,223	-74.3	1,193,757	1,479,309	-19.3
Income Tax Credit (Expenses)	(2,632)	(79,894)	-0.5	(337,611)	-76.3	(79,894)	10,478	-862.5
Net Income	36,701	1,113,863	7.2	4,302,612	-74.1	1,113,863	1,489,787	-25.2
Earnings Per Ordinary Share- Diluted		NT\$ 0.36		NT\$ 1.37			NT\$ 0.48	
Earnings Per ADS- Diluted		US\$ 0.06		US\$ 0.21			US\$ 0.08	
Weighted Average Outstanding Shares - Diluted ('k)		3,133,262		3,138,273			3,130,970	
Forex (NT\$ per US\$)		30.35		32.30			31.92	

(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 Twelve Months Ended on Dec 31, 2010 and 2009

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

	12 months ended on Dec 31, 2010 and 2009				
	2010			2009	YOY
	USD	NTD	%	NTD	Change %
Net Sales	2,104,035	63,857,470	100.0	59,294,592	7.7
Cost of Goods Sold	(1,780,602)	(54,041,264)	-84.6	(47,851,772)	12.9
Gross Profit	323,433	9,816,206	15.4	11,442,820	-14.2
Operating Expenses					
Selling expenses	(12,929)	(392,391)	-0.6	(622,208)	-36.9
Administrative expenses	(49,729)	(1,509,261)	-2.4	(1,401,541)	7.7
Research and development expenses	(50,686)	(1,538,307)	-2.4	(1,276,041)	20.6
	(113,343)	(3,439,959)	-5.4	(3,299,790)	4.2
Operating Income	210,091	6,376,247	10.0	8,143,030	-21.7
Non-operating Income	11,220	340,523	0.5	2,260,611	-84.9
Non-operating Expenses	(10,774)	(326,990)	-0.5	(190,503)	71.6
Income Before Income Tax	210,536	6,389,780	10.0	10,213,138	-37.4
Income Tax Credit (Expenses)	(25,136)	(762,873)	-1.2	(1,423,309)	-46.4
Net Income	185,401	5,626,907	8.8	8,789,829	-36.0
Earnings Per Ordinary Share- Diluted		NT\$ 1.80		NT\$ 2.80	
Earnings Per ADS- Diluted		US\$ 0.30		US\$ 0.43	
Weighted Average Outstanding Shares - Diluted ('k)		3,133,262		3,138,273	
Forex (NT\$ per US\$)		30.35		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 12 Months Ended on Dec 31, 2010 and 2009

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

	12 months, 2010		12 months, 2009
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	193,165	5,626,907	8,789,829
Depreciation	291,087	8,479,361	8,448,458
Amortization	14,898	433,973	505,687
Gains on disposal of long-term investment			(1,947,879)
Change in working capital & others	(4,591)	(133,723)	(303,813)
Net cash flows provided from operating activities	494,559	14,406,518	15,492,282
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(525,961)	(15,321,235)	(5,303,328)
Increase of financial asset carried at cost	(38,927)	(1,133,950)	6,642
Proceeds from disposal of equipments	43,050	1,254,054	9,277
Payment for deferred charges/other changes	(30,258)	(881,415)	(333,509)
Net cash used in investing activities	(552,096)	(16,082,546)	(5,620,918)
Cash Flows from Financing Activities:			
Increase of short-term loan	42,863	1,248,592	(414,024)
Increase of long-term loan	155,350	4,525,336	(3,000,000)
Cash dividends distributed to shareholders and cash bonus distributed to employees	(276,010)	(8,040,177)	(5,609,430)
Proceeds from the exercise of employee stock option /other charges			(30,083)
Net cash provided from financing activities	(77,798)	(2,266,249)	(9,053,537)
Foreign currency exchange effect	(5,282)	(153,876)	(43,631)
Net increase (decrease) in cash and cash equivalents	(140,616)	(4,096,153)	774,196
Cash and cash equivalents at beginning of period	673,366	19,615,161	18,840,965
Cash and cash equivalents at end of period	532,750	15,519,008	19,615,161
Forex (NT\$ per US\$)		29.13	32.98

(1) : All figures are under ROC GAAP.